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BIOMERICA, INC. (Exact Name of registrant as specified in its charter) A Delaware (State or other jurisdiction of Incorporation of organization) 95-2645573 (I.R.S. Employer Identification No.) A 17571 Von Karman Avenue, Irvine, CA (Address of principal executive offices) A 92614 (Zip Code) A (949) 645-2111 (Registrant's telephone number, including area code) A Securities registered under Section 12(b) of the Exchange Act: A Title of each class A Trading Symbols A Name of each exchange on which registered Common Stock, par value \$0.08 A BMRA A Nasdaq Capital Market A Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act Yes A No A Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Securities Act. Yes A No A Indicate by check whether the registrant (1) 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 A No A 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 (A\$232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes A No A 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 the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act. A Large Accelerated Filer A Accelerated Filer A Non-Accelerated Filer A Smaller Reporting Company A Emerging Growth Company A A 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. A Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. A If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. A Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to A\$240.10D-1(b). A Indicate by check mark whether the Registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes A No A State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter (based upon 15,639,082 shares held by non-affiliates and the closing price of \$0.93 per share for Common Stock as of November 30, 2023): \$14,544,346. A The outstanding number of shares of common stock, par value \$0.08, as of August 28, 2024 was 16,821,646. A DOCUMENTS INCORPORATED BY REFERENCE: Portions of the registrant's definitive Proxy Statement on Schedule 14A relating to the registrant's 2024 annual meeting of stockholders, to be filed with the Securities and Exchange Commission within 120 days after the end of the fiscal year covered by this Annual Report on Form 10-K, are incorporated by reference in Part III, Items 10 through 14 of this Annual Report on Form 10-K. Except for the portions of the Proxy Statement specifically incorporated by reference in this Form 10-K, the Proxy Statement and related proxy solicitation materials shall not be deemed to be filed as part hereof. A A CAUTIONARY NOTE REGARDING FORWARD LOOKING STATEMENTS A Except for historical financial information contained herein, the matters discussed in this Form 10-K may be considered forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended, and subject to the safe harbor created by the Securities Litigation Reform Act of 1995. Such statements include declarations regarding our intent, belief, or current expectations, and those of our management. In some cases, you can identify forward-looking statements by terminology such as "may," "will," "should," "expect," "intends," "plans," "anticipates," "believes," "estimates," "predicts," "potential" or "continue" or the negative of these terms or other comparable terminology. Investors are cautioned that any such forward-looking statements are not guarantees of future performance and involve a number of risks, uncertainties and other factors, some of which are beyond our control. Actual results could differ materially from those indicated by such forward-looking statements. Important factors that could cause actual results to differ materially from those indicated by such forward-looking statements include, but are not limited to, those risks and uncertainties identified under "Risk Factors" in this Form 10-K and the other risks detailed from time-to-time in our reports and registration statements filed with the Securities and Exchange Commission, or SEC. Except as required by law, we undertake no obligation to revise or update publicly any forward-looking statements, whether as a result of new information, future events or otherwise. A A PART I A ITEM 1. BUSINESS A BUSINESS OVERVIEW A THE COMPANY A Biomerica, Inc. (a Biomerica company) was incorporated in Delaware in September 1971 as Nuclear Medical Systems, Inc., and later changed its name to Biomerica, Inc. The Company has two wholly owned subsidiaries, Biomerica de Mexico, which is used for assembly/manufacturing, and BioEurope GmbH, which acts as a distributor of Biomerica products in certain markets. A We are a global biomedical technology company that develops, patents, manufactures and markets advanced diagnostic and therapeutic products. Our diagnostic test kits are utilized in the analysis of blood, urine, nasal, or fecal samples for the diagnosis of various diseases, food intolerances, and other medical conditions. These kits also measure levels of specific hormones, antibodies, antigens, and other substances, which may exist in the human body at extremely low concentrations. Our products are designed to enhance health and well-being while reducing overall healthcare costs. A Our extensive range of medical diagnostic products is sold worldwide, primarily in two markets: clinical laboratories and point-of-care settings, including physicians' offices and over-the-counter sales at major retailers such as Walmart, CVS Pharmacy, and Amazon. Most of our products are Conformite Europeenne (CE) marked and/or registered with regulatory agencies in various countries for diagnostic use, with several also cleared for sale in the United States by the FDA. A IMPACT OF COVID-19 ON REVENUES A In response to the global COVID-19 pandemic, we began developing, marketing, and selling COVID-19 diagnostic tests in March 2020. These tests contributed significantly to our revenues during fiscal years 2021 and 2022. However, demand sharply declined in fiscal 2023, leading to no sales of COVID-19-related products in fiscal 2024. As a result, our COVID-19 product sales have caused significant fluctuations in our revenues over the past four years. A In contrast, our non-COVID-19 products, have accounted for approximately 100% and 96% of our revenues during the fiscal years ended May 31, 2024, and 2023, respectively, and have remained our core focus. A TECHNOLOGICAL ADVANCEMENTS AND PRODUCT DEVELOPMENT A Technological advances in medical diagnostics have enabled the performance of diagnostic tests not only in clinical laboratories but also at home and in point-of-care settings, such as physicians' offices. A key objective for us has been the development and marketing of rapid diagnostic tests that are accurate, utilize easily obtained patient specimens, and can be performed without the need for complex instrumentation. Our over-the-counter (home use) and professional use (physicians' office, clinics, etc.) rapid diagnostic test products help manage existing medical conditions and may save lives through early detection and diagnosis of specific diseases. Traditionally, such tests required the expertise of medical technologists and sophisticated equipment, with results often not available for days. We believe that properly developed and utilized rapid point-of-care tests can match the accuracy of laboratory tests, delivering reliable results in minutes with minimal or no instrumentation. A RESEARCH AND DEVELOPMENT A We invest considerable resources in the research and development of new products designed to diagnose and, in some cases, treat several major medical diseases. These products are both internally developed and obtained through licensing agreements. Our experienced and highly trained technical personnel, including Ph.D. holders and other scientists, are dedicated to developing new products and managing technology transfer activities. Many of our technical staff have extensive industry experience from previous employment at large diagnostic manufacturing companies. We also rely on our Scientific Advisory Board, comprised of leading medical doctors and clinicians, to guide our clinical studies and product development efforts. A KEY PRODUCT LAUNCHES A A key outcome of our recent research and development efforts is our patented diagnostic-guided therapy (dGt) product, developed on the inFoods@ technology platform. This innovative product is designed to treat gastrointestinal conditions such as irritable bowel syndrome (IBS) and other inflammatory diseases, targeting chronic inflammatory conditions prevalent in large markets. The inFoods@ IBS product, which we have already launched, uses a simple blood test to identify patient-specific foods that, when eliminated, may alleviate IBS symptoms such as pain, bloating, diarrhea, cramping, and constipation. Unlike broad dietary restrictions, the inFoods@ IBS product pinpoints a patient's heightened immunoreactivity to specific foods known to frequently trigger IBS symptoms, providing targeted relief. A We have launched our inFoods@ product across numerous gastroenterology (GI) physician groups in various states and regions, including collaboration with one of the largest GI groups in the U.S. Feedback from GI specialty physicians has been positive, and we are actively expanding our network by onboarding additional physician practices. Our dedicated sales team is focused on deepening relationships within the GI segment and targeting opportunities to introduce inFoods@ to other medical specialties, including integrated health practices and concierge physicians. We are also evaluating distribution, partnership, and licensing opportunities with U.S. and multinational companies to accelerate the commercialization and growth of inFoods@ products both domestically and internationally. A 3 A Beyond our inFoods@ product line, our additional efforts have led to a significant milestone by receiving FDA clearance in December 2023 for hp+detect, a new diagnostic test for

detecting *Helicobacter pylori* (*H. pylori*) bacteria in the gastrointestinal tract. *H. pylori* is a widespread infection, affecting an estimated 35% of the U.S. population and 45% of the population in Europe's five largest countries. This bacterium is recognized as the strongest known risk factor for gastric cancer, which is the third most common cause of cancer-related deaths globally. The hp+detecta,ç test provides physicians and medical centers with a reliable tool for diagnosing *H. pylori* infections and monitoring the effectiveness and safety of treatments. The diagnostic test is marketed directly to laboratories, where patient samples are analyzed. We are actively promoting hp+detecta,ç to large end-customer labs to support its launch and distribution, aiming to enhance patient care through timely and accurate detection of *H. pylori* infections. A STRATEGIC INITIATIVES AND COST MANAGEMENT 4 Due to slower-than-expected launches of our key products, inFoods® IBS and hp+detecta,ç, we have initiated significant cost-cutting measures to extend our cash runway and work towards increasing revenues to cover overhead costs. These measures include a workforce reduction of nearly 15% and a significant reduction in expenses. Additionally, we are actively exploring strategic opportunities to enhance shareholder value. A OPERATIONS AND GLOBAL PRESENCE 4 Biomerica is headquartered in Irvine, California, where it centralizes administration, finance, regulatory compliance, product development, sales, marketing, customer service, and primary manufacturing operations. To enhance global competitiveness, the Company maintains manufacturing and assembly operations in Mexicali, Mexico, aiming to reduce production costs. Additionally, Biomerica operates BioEurope GmbH in Europe, facilitating the international sales of specific products. A Additional information about Biomerica is available on our website at www.biomerica.com. The content on any website referred to in this Form 10-K is not a part of or incorporated by reference in this Form 10-K unless expressly noted. Our Annual Report on Form 10-K, Quarterly Reports on Forms 10-Q, Current Reports on Forms 8-K, Proxy Statements and all other filings we make with the Securities and Exchange Commission (SEC) are available on our website, free of charge, as soon as reasonably practical after we file them with or furnish them to the SEC and are also available online at the SEC's website at www.sec.gov. A PRODUCTION 4 Our diagnostic test kits are manufactured and/or assembled at our facilities in Irvine, California and in Mexicali, Mexico. We established our manufacturing facility in Mexicali, Mexico in fiscal 2003 and moved a significant portion of our diagnostic packaging and assembly to that facility. A Production of diagnostic tests can involve formulating component antibodies and antigens in specified concentrations, attaching a tracer to the antigen, filling components into vials, packaging and labeling. We continually engage in quality control procedures to assure the consistency and quality of our products and to comply with applicable FDA and international regulations. A 4 A Our manufacturing operations and facilities are regulated by the FDA Good Manufacturing Practices for medical devices. We have an internal quality department that monitors and evaluates product quality and output. We also have an internal Quality Systems department whose goal is to ensure that our operating procedures are in compliance with current FDA, CE Mark and International Organization for Standardization (ISO) regulations. We either produce our own antibodies and antigens or purchase these materials from qualified vendors. We have alternate, approved sources for most critical raw materials and are working to procure alternate sources for the few that we do not have. A RESEARCH AND DEVELOPMENT 4 We employ a team of highly qualified technical personnel, including Ph.D. holders and experts with extensive experience in the development and production of diagnostic tests, to support our research and development (R&D) initiatives. Our team is actively engaged in enhancing existing products and driving ongoing innovation. R&D expenses encompass materials, supplies, personnel, consultants, facilities, outside clinical trial sites, equipment, and contract services. For the fiscal years ended May 31, 2024, and 2023, consolidated R&D expenses totaled approximately \$1,491,000 and \$1,584,000, respectively. We anticipate that R&D expenses will decrease significantly in the upcoming quarters as we are in the commercialization phase of inFoods® and hp+detecta,ç and in an effort to preserve cash. A A cornerstone of our R&D efforts is the development of our proprietary diagnostic-guided therapy, known as the inFoods® technology. This platform enables physicians to identify patient-specific foods (e.g., pork, milk, onions, sugar, chickpeas) that, when eliminated from the patient's diet, may alleviate or improve symptoms of IBS and other conditions. We have filed patents globally related to the use of inFoods® diagnostic technology for detecting abnormal immune responses in patients with various diseases. Many of these patents have been recently issued, while others are in the review and prosecution phase. The United States Patent and Trademark Office (USPTO) has granted us two patents with broad claims protecting the inFoods® IBS product. Additionally, patents have been issued in Australia, Japan, Korea, Mexico, and Singapore. Further patent applications related to the inFoods® IBS product are pending or under review in the United States and other countries. A We are also developing and have filed patents for additional products targeting other diseases using the inFoods® technology platform. These diseases include Functional Dyspepsia, Crohn's Disease, Ulcerative Colitis, Gastroesophageal Reflux Disease (GERD), Migraine Headaches, Depression, and Osteoarthritis. In addition to our issued U.S. patents, we now hold 36 foreign patents that have either been issued or for which we have received a notice of allowance, covering over 50 countries. These patents protect the use of inFoods® technology for IBS and several other conditions. Notably, our first patent allowed for a disease other than IBS was granted in Japan in August 2021, covering the use of inFoods® technology for diagnosing and treating depression. A Our additional R&D efforts have led to the 510(k) clearance of our proprietary *H. pylori* test, hp+detecta,ç, which is designed to provide highly accurate sensitivity and specificity for detecting *H. pylori* and monitoring treatment. A MARKETS AND METHODS OF DISTRIBUTION 4 Biomerica has approximately 80 current customers for its diagnostic business, of which approximately 38 are foreign distributors, 12 are domestic distributors and the balance are primarily domestic hospital and clinical laboratories, medical research institutions, medical schools, pharmaceutical companies, chain drugstores, wholesalers, physicians' offices, and e-commerce customers. A We employ a director of sales and marketing for Europe and South America who is headquartered in Germany. She has over 20 years of experience selling and marketing diagnostic and life science products across multiple diagnostics technologies and disciplines. She possesses broad international business experience, with communication skills in German, English, Spanish, French, and Portuguese, and scientific and technical understanding of gastrointestinal diagnostic products. She also has strong relationships with key strategic entities in Europe, Eastern Europe, Latin America, Canada, and the United States and we expect that she will continue to help Biomerica add new distributors for existing products and add new product-lines for future distribution by us. A We rely on affiliated and unaffiliated distributors, advertising in medical and trade journals, exhibitions at trade shows, direct mailings, and an internal sales staff to market our diagnostic products. We target two main markets: (a) clinical laboratories and (b) point-of-care testing (physicians' offices and over-the-counter drug stores). A Our net sales were approximately \$5,415,000 for fiscal 2024, compared to \$5,339,000 for fiscal 2023. For the fiscal years ended May 31, 2024, and 2023, the Company had one distributor each year that accounted for 33% and 35% of our net sales, respectively. A 5 A Total gross receivables as of May 31, 2024, and 2023 were approximately \$966,000 and \$751,000, respectively. As of May 31, 2024, and 2023, the Company had four and one distributor, respectively, that accounted for a total of 64% and 36% of gross accounts receivable. Of the 64% as of May 31, 2024, 37% was owed by a distributor in Asia. A BACKLOG 4 As of May 31, 2024, and 2023, Biomerica's backlog of unshipped orders was approximately \$755,000 and \$655,000, respectively. As of May 31, 2024, the majority of this backlog consisted of orders intended for a distributor in Asia. A RAW MATERIALS 4 Biomerica utilizes a range of principal raw materials including chemicals, serums, reagents, and packaging supplies. The majority of these materials are sourced from multiple suppliers, ensuring we are not reliant on any single source. However, for certain critical materials such as antibodies, where suppliers are limited, there exists a risk of potential supply challenges or increased costs in the future. A Our inventory includes antibodies, antigens, bottles, boxes, chemicals, and reagents essential for manufacturing our test kits, along with products in various stages of completion. A During the fiscal year ended May 31, 2024, purchases from one vendor accounted for 16% of our raw material procurement, primarily related to Plates. In contrast, for the fiscal year ended May 31, 2023, the Company did not experience significant vendor concentration in raw material purchases. A COMPETITION 4 We offer several proprietary products with notable competitive advantages, including our EZ Detect colon disease home test, the Aware Breast Self-Exam product, our inFoods® IBS product, and hp+detecta,ç for *H. pylori* detection. These products stand out due to their unique features and benefits compared to competing tests in the market. A Our competitors vary greatly in size. Many are divisions or subsidiaries of well-established medical and pharmaceutical companies which are much larger than Biomerica and expend substantially greater amounts than we do for research and development, manufacturing, advertising, and marketing. A The competitive landscape for diagnostic products is shaped by several factors, including product uniqueness, technology, quality, performance, pricing, and service. Our competitive edge is grounded in the distinctiveness of our offerings, the high quality of our products, and their rapid test results. Our strong patent portfolio further bolsters our market position despite our limited marketing capabilities. A GOVERNMENT REGULATION OF OUR DIAGNOSTIC BUSINESS 4 Our primary business consists of selling products that are generally legally defined as medical devices and in vitro diagnostic medical devices. As a result, we are considered to be a medical device and in vitro diagnostic medical devices manufacturer, and as such, we are subject to the regulations issued and enforced by of numerous governmental entities. These agencies include the FDA, Environmental Protection Agency, Federal Trade Commission, Occupational Safety and Health Administration, U.S. Department of Agriculture (USDA), and Consumer Product Safety Commission, as well as European Government agencies. Our activities are also regulated by various agencies of the states and localities in which our products are sold. These regulations govern the introduction of new in vitro diagnostic medical devices and medical devices, the observance of certain standards with respect to the manufacture and labeling of medical devices, the maintenance of certain records, the reporting of potential product problems, and other matters. A The Food, Drug & Cosmetic Act of 1938 (the FDCA) regulates medical devices in the United States by classifying them into one of three classes based on the extent of regulation believed necessary to ensure safety and effectiveness. Class I devices are those devices for which safety and effectiveness can reasonably be assured through general controls, such as device listing, adequate labeling, and adherence to the Quality System Regulation (QSR) as well as Medical Device Reporting (MDR), labeling and other regulatory requirements. Some Class I medical devices are exempt from the requirement of Pre-Market Notification and clearance. Class II devices are those devices for which safety and effectiveness can reasonably be ensured through the use of special controls, such as performance standards, post-market surveillance and patient registries, as well as adherence to the general controls provisions applicable to Class I devices. Class III devices are devices that generally must receive clearance prior to marketing by the FDA pursuant to a pre-market approval to ensure their safety and effectiveness. Generally, Class III devices are limited to life-sustaining, life-supporting, or implantable devices. However, this classification can also apply to novel technology or new intended uses or applications for existing devices. Our products are primarily either Class I or Class II medical devices. A 6 A Pursuant to FDA requirements, we have registered our manufacturing facility with the FDA as a medical device manufacturer and listed the medical devices we manufacture. We are also subject to inspection on a routine basis for compliance with FDA regulations. This includes the QSR, which requires that we manufacture our products and maintain our documents in a prescribed manner with respect to issues such as design controls, manufacturing, testing, and validation activities. Further, we are required to comply with other FDA requirements with respect to labeling and MDR regulations which requires that we provide information to the FDA on deaths or serious injuries alleged to have been associated with the use of our products, as well as any product malfunctions that are likely to cause or contribute to death or serious injury if the malfunction were to recur. We believe that we are currently in material compliance with all relevant QSR and MDR requirements. A In addition, our facility is required to have a California Medical Device Manufacturing License. The license is not transferable and must be renewed biannually. Our current license is valid until November 19, 2024. Through compliance with FDA and California regulations, we can market some of our medical devices throughout the United States. International sales of medical devices are also subject to the regulatory requirements of each country where the product is sold. In Europe, the directives of the European Union (EU) require that a device have a CE Mark in order to be sold in EU countries. We comply with In Vitro Diagnostic Medical Devices Directive (IVDD) 98/79/EC and Medical Devices Regulation 2017/745 (MDR). We also comply with ISO 13485:2016 Medical Devices Quality Management Systems Requirements for Regulatory Purposes. A At present, outside of the EU, the international regulatory review process varies from country to country. We work with our distributors and sales representatives in the foreign countries in which we market our products to ensure that we comply with the regulatory laws of those countries. We believe that our international sales to date have been in compliance with the laws of all foreign countries in which we have made sales. Exports of most medical devices are also subject to certain FDA regulatory controls. A The designing, development, manufacturing, marketing, post-market surveillance, distribution, advertising, and labeling of Biomerica's immunoassay in vitro diagnostic (IVD) medical device products are subject to regulation in the United States by the Center for Devices and Radiological Health of the FDA and state agencies. FDA regulations require that some new products have pre-marketing clearance or approval by the FDA and require these products to be manufactured in accordance with the FDA's current Good Manufacturing Practice (cGMP) regulations, to be extensively tested and to be properly labeled to disclose test results and performance claims and limitations. After a product that is subject to FDA regulation is placed on the market, numerous regulatory requirements apply, including, for example, the requirement that we comply with recordkeeping and reporting requirements, such as the FDA's medical device reporting regulations and reporting of corrections and removals. The FDA enforces these requirements by inspection and post-market surveillance. The last FDA announced inspection was in May 2024 and no observations were noted. We believe that all Biomerica products sold in the United States comply with the FDA and state regulations. A We are an FDA regulated and ISO 13485:2016 certified In Vitro Diagnostic Medical Devices company. Our goal is to provide high quality medical diagnostic products that generally meet or exceed customer requirements and comply with all applicable regulatory requirements: FDA 21 CFR Part 820 Quality Management System, ISO 13485:2016, Medical Devices Quality Management Systems Requirements for Regulatory Purposes, In Vitro Diagnostic Medical Devices Directive 98/79/EC & Medical Device Regulation 2017/745, Guidelines related to Medical Devices Directive/Regulation Guidance on CE Marking, among others. Biomerica involves its employees in a continuous improvement process to increase productivity, improve quality and maintain the suitability, adequacy, and effectiveness of our quality management system. A The EU In Vitro Diagnostic Medical Device Regulation (IVDR) 2017/746 was effective on May 26, 2022. Manufacturers need to update their technical documentation and processes to meet the more stringent regulatory requirements of the European Union. Notified Bodies can begin certifying devices to the new IVDR requirements once they have been designated under IVDR by their Competent Authority. Our Notified Body is officially designated under the IVDR and listed in the European Commission NANDO database since August 19, 2021. We are working closely with our Notified Body to update our technical documentation to comply with these more stringent IVDR requirements. A 7 A Per IVDR 2017/746 Amendment Regulation (EU) 2022/112, and published proposal 2024/0021 (COD), devices with a CE certificate that was issued in accordance with IVDD may be placed on the market or put into service until December 31, 2027, providing a formal application to the notified body has been made by May 26, 2025. A Exceptional Renewal of CE Certificate for IVDD Quality System was granted to Biomerica. Biomerica received an extended CE Certificate on May 24, 2022, which remains effective until May 26, 2025. A Per IVDR 2017/746 Amendment Regulation (EU) 2022/112, and published proposal 2024/0021 (COD), devices without a CE certificate that was issued in accordance with IVDD, for which a declaration of conformity was drawn up prior to May 26, 2022, per IVDD and for which the conformity assessment procedure pursuant to IVDR requires the involvement of a Notified Body, may be placed on the market, or put into service until the following dates. Biomerica also has until the following dates to update the technical documentation and processes to meet these regulatory requirements of IVDR 2017/746 providing a formal application to the notified body has been made: A (1) December 31, 2027, for class D devices, formal application to notified body by May 26, 2025; (2) December 31, 2028, for class C devices, formal application to notified body by May 26, 2026; (3) December 31, 2029, for class B devices, formal application to notified body by May 26, 2027; and (4) December 31, 2029, for class A devices placed on the market in sterile condition, formal application to notified body by May 26, 2027. A SEASONALITY OF BUSINESS 4 Our business has not been subject to significant seasonal fluctuations. A INTERNATIONAL BUSINESS 4 The following table sets forth the dollar volume of revenue attributable to sales to domestic customers and foreign customers during our last two fiscal years: A For the Year Ended May 31, 2024 2024 Asia \$1,881,000 A 35% A \$2,021,000 A 38% Europe A 1,438,000 A 27% A 1,798,000 A 34% North America A 1,285,000 A 24% A 1,470,000 A 28% Middle East A 800,000 A 15% A 1,390,000 A 25% South America A 1,100,000 A 20% A 1,100,000 A 20% Total A \$5,415,000 A 100% A \$5,339,000 A 100% A Our international operations face distinct risks that differ from those encountered in the United States. These risks include economic fluctuations, regulatory changes, geopolitical instability (such as terrorism and trade disputes), tariffs, embargoes, import/export restrictions, and potential disruptions in shipping and distribution channels. Such factors can significantly impact our foreign sales and may complicate our ability to collect accounts receivable in international markets during economic downturns. A Each country has its own licensing requirements for diagnostic products, which can differ considerably from U.S. regulations and may change unexpectedly. Currently, our international sales rely on approximately 38 independent distributors across around 30 countries. These diverse factors contribute to the complexities and uncertainties associated with our international business operations. A INTELLECTUAL PROPERTY 4 We consider the protection of our methodologies, designs, product formulations, manufacturing processes, diagnostic procedures, copyrights, service marks, trademarks, and trade secrets essential for our future success. To safeguard our proprietary rights in products and services, we utilize copyright, trademark, patent, service mark, and trade secret laws, alongside contractual restrictions. Our efforts include

confidentiality and invention assignment agreements with employees and contractors, as well as nondisclosure agreements with most fulfillment and strategic partners to restrict access to and disclosure of proprietary information. However, these measures may not entirely prevent unauthorized use or disclosure of our technology. A 8 A In the past, we have licensed and may continue to license certain proprietary rights, such as trademarks, patents, trade secrets, or copyrighted material, to third parties. While we strive to maintain the quality of our product brands through these license agreements, we cannot guarantee that licensees will always act in a manner that preserves the value of our proprietary rights or reputation. A LICENSE OF THIRD-PARTY INTELLECTUAL PROPERTY A On occasion, we in-licensed both exclusive and non-exclusive rights to intellectual property and patents owned by third parties. These license agreements typically require royalties and other payments. A We have a royalty agreement in which we obtained rights to manufacture and market an ACTH test (used to detect chronic metabolic conditions). Royalty expenses of approximately \$10,000 and \$13,000, respectively, are included in cost of sales for this agreement for the fiscal years ended May 31, 2024 and 2023. Sales of products manufactured under this agreement are not material to total sales for the fiscal years ended May 31, 2024 and 2023, respectively. We may license other products or technology in the future as it is deemed necessary or opportunistic for conducting business. A Some of the products that we manufacture, sell, or use may be covered by claims in issued patents held by other persons or entities, and as such, upon notice from such persons or entity we may be required to pay a license fee or may be required to cease all manufacture, sale or use of such products, which could negatively impact us. While we have not been notified of any such claims by third parties, we cannot guarantee that such claims will not be made in the future. A BRANDS AND TRADEMARKS A We occasionally register our tradenames with the USPTO. Of note, we registered the tradename "inFoods" on December 24, 2016. Our unregistered tradenames are "Detect", "EZ-H.P.", and "EZ-PSA". A trademark for "Aware" was issued and assigned in 2001, renewed in 2011 and 2021. On January 11, 2020, the USPTO renewed our "FORTEL" trademark for another ten years. A The laws of some foreign countries do not protect our proprietary rights to the same extent as do the laws of the United States. Effective copyright, trademark, and trade secret protection may not be available in such jurisdictions. A PATENTS AND INFOODS TECHNOLOGY A We have filed over 100 international and Patent Corporation Treaty patents ("PCT") and have multiple provisional and non-provisional patents currently filed with the USPTO. Substantially all of our patents that are pending or registered pertain to the inFoods technology platform. A Our most important family of patent applications pertains to our inFoods technology platform, which is a method of diagnosing and treating symptoms of many different inflammatory diseases. Our first product launch using this technology is the inFoods product which is designed to diagnose and treat IBS. Using a patient blood sample, a physician or lab can run our test to identify specific foods (e.g., pork, milk, onions, sugar, chickpeas) that, if eliminated from an IBS patient's diet, can alleviate or reduce the individual's IBS symptoms, including, but not limited to, constipation, diarrhea, bloating, cramping, severe pain, and indigestion. We have filed many patent applications with the USPTO and with other such similar agencies in other countries outside of the United States pertaining to this inFoods technology. These patent applications include claims that address the diagnosis and treatment of several disease states including IBS, functional dyspepsia, Crohn's disease, ulcerative colitis, gastroesophageal reflux disease, osteoarthritis, psoriasis, migraine headaches, and depression. These applications include the use of this technology in both humans and animals. The first inFoods patents filed by us pertained to IBS. Several of these patents pertaining to the inFoods IBS technology have been issued and many more are in active review and prosecution. A In August 2018, we received our first patent pertaining to the inFoods technology platform from the Korean Intellectual Property Office, covering IBS. Since then, we have been granted a total of 19 patents; the USPTO has issued the Company two patents with broad claims that protect our inFoods technology in testing and treating patients with IBS. Patents have also been issued in the countries of Australia (two patents), Canada, Japan (two patents), Korea (two patents), Mexico, Panama, Peru, and Singapore, covering our inFoods IBS technology. Additional patent applications pertaining to the inFoods IBS product are in prosecution and review at the USPTO and the patent issuance authorities in other countries. A 9 A We are also developing and have filed patents with claims that cover products that target other diseases utilizing the inFoods technology platform. We have dozens of patents in prosecution or review pertaining to these other diseases, including: Functional Dyspepsia, Crohn's disease, Ulcerative Colitis, GERD, Migraine Headaches, Depression, and Osteoarthritis. In addition, we have a family of patents that cover the use of certain information technology ("AIT") platforms and artificial intelligence/machine learning ("AI/ML") tools that could assist patients in identifying and avoiding packaged or processed food that contain specific foods that they are trying to eliminate from their diet. A In addition to our IBS related issued patents, we have also been issued inFoods technology patents in the following countries pertaining to the following diseases: Australia "Attention Deficit Disorder (ADD)" and Attention Deficit Hyperactivity Disorder ("ADHD"); Australia "GERD"; Japan - psychological depression, IT based food monitoring and elimination technology; China "IT based food monitoring and elimination technology. A We believe the claims in these issued inFoods IBS patents and claims in our pending patents that protect the use of the inFoods technology to diagnose and treat various other diseases, provide us with broad protections from other companies making or selling competing products in this highly disruptive new field of medicine. A In addition to the use of our own patents, we have acquired from third parties the rights to manufacture and sell certain products that are protected by patents or intellectual property owned by these third parties. In some cases, royalties are paid on the sales of these products. We anticipate that we will license or purchase the rights to other products or technologies in the future. A We also engage in contract research and development and contract manufacturing for third party companies. The technologies that relate to this contract R&D and manufacturing are protected by patents and other intellectual property. In these situations, this intellectual property is typically licensed to us under a limited license agreement enabling us to perform the services being contracted. A We have recently launched the inFoods IBS product. Our business model for this product includes the potential out-licensing of the product and related patents to a large international life sciences or technology company that could commercialize it or support us in its commercialization. Additionally, we may explore out-licensing opportunities for the patents or intellectual property associated with other products, including our H. pylori product. A EMPLOYEES A As of May 31, 2024 and 2023, we employed a total of 64 and 62 employees, respectively, in the United States, Mexico, UK and Germany, of which 63 and 62 were full-time employees, respectively. Various employees listed in the production department also perform research and development duties as a routine function of their job. We occasionally employ temporary employees when needed. A The following is a breakdown of employees by departments: A 10 A 11 A 12 A 13 A 14 A 15 A 16 A 17 A 18 A 19 A 20 A 21 A 22 A 23 A 24 A 25 A 26 A 27 A 28 A 29 A 30 A 31 A 32 A 33 A 34 A 35 A 36 A 37 A 38 A 39 A 40 A 41 A 42 A 43 A 44 A 45 A 46 A 47 A 48 A 49 A 50 A 51 A 52 A 53 A 54 A 55 A 56 A 57 A 58 A 59 A 60 A 61 A 62 A 63 A 64 A 65 A 66 A 67 A 68 A 69 A 70 A 71 A 72 A 73 A 74 A 75 A 76 A 77 A 78 A 79 A 80 A 81 A 82 A 83 A 84 A 85 A 86 A 87 A 88 A 89 A 90 A 91 A 92 A 93 A 94 A 95 A 96 A 97 A 98 A 99 A 100 A 101 A 102 A 103 A 104 A 105 A 106 A 107 A 108 A 109 A 110 A 111 A 112 A 113 A 114 A 115 A 116 A 117 A 118 A 119 A 120 A 121 A 122 A 123 A 124 A 125 A 126 A 127 A 128 A 129 A 130 A 131 A 132 A 133 A 134 A 135 A 136 A 137 A 138 A 139 A 140 A 141 A 142 A 143 A 144 A 145 A 146 A 147 A 148 A 149 A 150 A 151 A 152 A 153 A 154 A 155 A 156 A 157 A 158 A 159 A 160 A 161 A 162 A 163 A 164 A 165 A 166 A 167 A 168 A 169 A 170 A 171 A 172 A 173 A 174 A 175 A 176 A 177 A 178 A 179 A 180 A 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intellectual property rights in foreign markets. A—Political and Economic Instability: We are exposed to political and economic instability in regions where we currently sell or plan to expand our product sales. A—Tax Consequences: We face complex and potentially adverse tax implications in different jurisdictions. A—Product Diversion: Products sold internationally at lower prices may be diverted back to the United States, affecting our domestic sales. A 13 A Most of our international sales are negotiated and paid in U.S. dollars. However, currency risks remain, as fluctuations in foreign exchange rates can make our products comparatively more expensive. These exchange rate changes, along with general economic conditions in international markets, could negatively impact our sales. To maintain competitive pricing, we may need to offer discounts or reduce prices, leading to lower margins on international sales. Continued changes in the values of the Euro, the Mexican peso, and other foreign currencies could adversely affect our business, financial condition, and results of operations. A We also have supply agreements with foreign vendors that involve sharing foreign currency exchange fluctuation risks. We may enter into similar arrangements in the future. A A significant portion of our revenues comes from sales to our distribution partner in China. Political tensions between the U.S. and China could disrupt or reduce our sales in the Chinese market, posing a substantial risk to our business. A Our results of operations and financial conditions may be adversely affected by the financial soundness of our customers, distributors, and suppliers. A Our operational results and financial condition are closely linked to the financial health of our customers, distributors, and suppliers. If any of these parties experience a deterioration in their financial performance or encounter difficulties with scheduled payments or credit, it could have several adverse effects on our business. A For instance, if our customers are unable to pay or delay payment on accounts receivable, this would negatively impact our cash flow. Similarly, if our suppliers face financial challenges, they may restrict credit, impose more stringent payment terms, reduce or cease production of essential components, or even stop operations entirely. Such disruptions could directly affect our ability to procure necessary materials and maintain consistent product supply. A Moreover, reductions in reimbursements or purchase volumes from state and federal government programs, or private payers, could also occur due to budget constraints or expenditure cuts. These reductions could adversely impact our revenues and cash flow, further straining our financial performance. A The combined effect of these potential challenges could significantly influence our operating results and financial stability. A We extend credit to customers outside the United States which can be difficult to collect. A We extend credit to many of our customers, including those located outside the United States. Collecting receivables, particularly from international customers, can be challenging due to difficulties in obtaining reliable credit information and the complexities of enforcing collections through foreign legal systems. If we are unable to effectively manage and collect on these receivables, especially from international customers, it could have a detrimental impact on our financial performance and liquidity. A If we are not able to manage our growth strategy our operating results may be adversely affected. A Our business strategy contemplates further growth, including scaling up our operational systems and entering new geographical markets, including those outside the United States. This growth strategy could place additional demands on our limited employee and executive staff, potentially diverting their focus from core business activities. Furthermore, managing growth may strain our operational, financial, and management information systems. A Expanding into new markets or undertaking acquisitions introduces several risks, such as higher costs, unfamiliar market conditions, and integration challenges. Any difficulties in managing this growth or expanding effectively could adversely affect our operating results and financial performance. The strain on management resources and potential inefficiencies in our systems could lead to operational and financial setbacks. A The industry and market segments in which we operate are highly competitive, and intense competition with other providers of diagnostic products may reduce our sales and margins. A The diagnostic products industry and market segments in which we operate are highly competitive. Our diagnostic tests face competition from similar products produced by numerous multinational and regional competitors who are heavily investing in competing technologies. Additionally, some of our distributors have developed, or may develop, their own products to compete directly with ours. A 14 A Many of our competitors have substantial competitive advantages over us, including significantly greater financial, technical, and research resources. They also possess larger, more established marketing, sales, distribution, and service networks; stronger relationships with healthcare professionals; and extensive experience in research and development, manufacturing, clinical trials, and regulatory approvals. Furthermore, some competitors offer a broader range of products and enjoy greater brand recognition. A If our competitors' products prove to be more effective or capture market share through superior marketing or competitive pricing, our sales and margins could suffer. This intense competition could materially and adversely affect our operating results. A Additionally, there has been a noticeable trend towards industry consolidation in recent years, with companies merging to strengthen or maintain their market positions. This trend is expected to continue as companies strive to adapt to the evolving industry landscape. Competing successfully in a consolidated industry may become increasingly challenging, and failure to do so could adversely impact our market position and financial performance. A Intellectual property risks and third-party claims of infringement, misappropriation of proprietary rights, or other claims against us could adversely affect our ability to market our products, require us to redesign our products or attempt to seek licenses from third parties, result in significant costs, and materially adversely affect our operating results. A Companies in or related to our industry often aggressively protect and pursue their intellectual property rights. There are often intellectual property risks associated with developing and producing new products and entering new markets, and we may not be able to obtain, at reasonable cost or upon commercially reasonable terms, if at all, licenses to intellectual property of others that is alleged to be part of such new or existing products. A We rely on IP for the current products we sell and for the new products in research, development, and in clinical trials. While the Company tries to protect its IP with confidentiality agreements and internal policies, we still face risks that our IP will be stolen or otherwise misappropriated, by parties inside or outside of the United States. Further, we have filed many patents around the world on much of the research and development done by the Company, and the proposed products to come from this research. The majority of these filed patents are still under review and have not yet been allowed or issued. We may not be able to attain patent claims that adequately protect the company from competitors developing similar products or copying our products. Finally, there is a great number of issued patents owned by others that pertain to the product categories in which we operate. While we do not know of any patents with claims that we are violating by manufacturing or selling our current products, there is a risk that certain third-party patents will come to our attention that prohibit us from selling our products or that require us to pay royalty payments. Such third-party claims could have a material negative impact on the Company. Any of these IP-related risks could cause material damage to future revenues and to the long-term enterprise values of the Company. A We have hired and will continue to hire individuals or contractors who have experience in medical diagnostics and these individuals or contractors may have confidential trade secret or proprietary information of third parties. We cannot assure that these individuals or contractors will not use this third-party information in connection with performing services for us or otherwise reveal this third-party information to us. Thus, we could be sued for misappropriation of proprietary information and trade secrets. Such claims are expensive to defend and could divert our attention and result in substantial damage awards and injunctions that could have a material adverse effect on our business, financial condition, or results of operations. In addition, to the extent that individuals or contractors apply technical or scientific information independently developed by them to our projects, disputes may arise as to the proprietary rights to such data and may result in litigation. A The defense and prosecution of patent and trade secret claims are both costly and time consuming. We or our customers may be sued by other parties that claim that our products have infringed their patents or misappropriated their proprietary rights or that may seek to invalidate one or more of our patents. An adverse determination in any of these types of disputes could prevent us from manufacturing or selling some of our products, limit or restrict the type of work that employees involved with such products may perform for us, increase our costs, and expose us to significant liability. In addition, the defense of such claims could result in significant costs and divert the attention of our management and other key employees. A In addition to the foregoing, we may also be required to indemnify some customers, distributors, and strategic partners under our agreements with such parties if a third party alleges or if a court finds that our products or activities have infringed upon, misappropriated, or misused another person's proprietary rights. Further, our products may contain technology provided to us by other parties such as contractors, suppliers, or customers. We may have little or no ability to determine in advance whether such technology infringes the intellectual property rights of a third party. Our contractors, suppliers, and licensors may not be required or financially able to indemnify us in the event that a claim of infringement is asserted against us, or they may be required to indemnify us only up to a maximum amount, above which we would be responsible for any further costs or damages. A 15 A Some of the products that we manufacture, sell, or use may be covered by claims in issued patents held by other persons or entities, and as such, upon notice from such persons or entity, we may be required to pay a license fee or may be required to cease all manufacture, sale or use of such products, which could negatively impact our financial results or operations. We cannot guarantee that such claims will not be made in the future. A We need to continue to raise additional funds to finance our future capital or operating needs, which could have adverse consequences on our operations and the interests of our stockholders. A Although we currently generate revenue, our company is operating at a loss due to significant investments in research and development and commercialization of newly developed products and from a slow launch in revenues from our new products. To sustain and advance our business strategy, we must continue to raise additional funds to meet our capital and operating needs. This often involves seeking public or private debt or issuing equity. Raising funds through equity can dilute the interests of our existing stockholders. A The availability of capital, whether through debt or equity, is subject to fluctuations based on our financial condition and general market or industry conditions. There may be periods when private capital markets or public debt and equity markets lack liquidity, or when we are unable to sell our securities at favorable prices. In such scenarios, accessing capital on favorable terms may become challenging. A Failure to secure adequate funding could force us to delay, reduce, or even eliminate certain development programs or commercialization efforts. The costs associated with development projects and regulatory approvals can be unpredictable and may exceed our initial estimates. As our current operations are insufficient to cover these unexpected costs, this could adversely impact our ability to execute our business strategy and achieve our long-term goals. A Our business and products are highly regulated by various governmental agencies. Our results of operations would be negatively affected by failures or delays in the receipt of regulatory approvals or clearances, the loss of previously received approvals, or other changes to the existing laws and regulations that adversely impact our ability to manufacture and market our products. A The testing, manufacturing, and sale of our products are subject to regulation by numerous governmental authorities in the United States, principally the FDA, and corresponding state and foreign regulatory agencies. Our future performance depends on, among other matters, if, when, and at what cost we will receive regulatory approval for new products, and if we can continue to comply with the many regulatory requirements that enable us to manufacture and sell medical related products and tests. Regulatory review can be a lengthy, expensive, and uncertain process, making the timing and costs of clearances and approvals difficult to predict. Meeting all regulatory requirements, laws and mandates, and maintaining compliance with such in order to manufacture and sell medical products can be difficult and expensive. Our results of operations would be negatively affected by failures or delays in the receipt of regulatory approvals or clearances, the loss of previously received approvals or clearances, the placement of limits on the marketing and use of our products, and restrictions on our ability to manufacture our products. A Changes in government policy could adversely affect our business and potential profitability. A Changes in government policy could have a significant impact on our business by increasing the cost of doing business, affecting our ability to sell our products and negatively impacting our profitability. Such changes could include tariffs, embargos, trade wars, modifications to existing legislation, such as U.S. tax policy, or entirely new legislation, such as the Affordable Healthcare Act in the United States. We cannot predict the many ways that healthcare reform in the United States and internationally, and changing trade legislation and policies could adversely affect our business. It is unclear whether and to what extent, if at all, other anticipated developments, including changes due to new presidential administration priorities, or changes resulting from healthcare reform, such as a change in the number of people with health insurance, may impact us. A We are subject to numerous government regulations in addition to FDA regulations, and compliance with laws, including changed or new laws, could increase our costs and adversely affect our operations. There is also the risk that our facilities could fail to get the proper licensing at our next inspection or renewal. A In addition to FDA and other regulations referred to above, numerous laws relating to such matters as safe working conditions, manufacturing practices, data privacy, environmental protection, fire hazard control, and disposal of hazardous or potentially hazardous substances impact our business operations. If these laws or their interpretation change or new laws regulating any of our businesses are adopted, the costs of compliance with these laws could substantially increase our overall costs. Failure to comply with any laws, including laws regulating the manufacture and marketing of our products, could result in substantial costs and loss of sales or customers. Because of the number and extent of the laws and regulations affecting our industry, and the number of governmental agencies whose actions could affect our operations, it is impossible to reliably predict the full nature and impact of future legislation or regulatory developments relating to our industry and our products. To the extent the costs and procedures associated with meeting new or changing requirements are substantial, our business, results of operations and financial condition could be adversely affected. A 16 A Our total revenue could be affected by third-party reimbursement policies and potential cost constraints. A The end-users of our products are primarily physicians, labs, and other healthcare providers. In the United States, healthcare providers such as hospitals and physicians who purchase diagnostic products generally rely on third-party payers, principally private health insurance plans, federal Medicare, and state Medicaid, to reimburse all or part of the cost of the procedure. Use of our products would be adversely impacted if physicians and other healthcare providers do not receive adequate reimbursement for the cost of our products by their patients' third-party payers both in the United States and in foreign markets. Our total revenue could also be adversely affected by changes or trends in reimbursement policies of governmental or private healthcare payers. We believe that the overall escalating cost of medical products and services has led to, and will continue to lead to, increased pressures on the healthcare industry, both foreign and domestic, to reduce the cost of products and services. Given the efforts to control and reduce healthcare costs in recent years, currently available levels of reimbursement may not continue to be available in the future for our existing products or products under development. Third-party reimbursement and coverage may not be available or adequate in either the United States or foreign markets, current reimbursement amounts may be decreased in the future and future legislation, regulation, or reimbursement policies of third-party payers may reduce the demand for our products or adversely impact our ability to sell our products on a profitable basis. A Unexpected increases in, or inability to meet, demand for our products could require us to spend considerable resources to meet the demand or harm our reputation and customer relationships if we are unable to meet demand. A Our inability to meet customer demand for our products, whether as a result of manufacturing problems or supply shortfalls, could harm our customer relationships and impair our reputation within the industry. In addition, our product manufacturing of certain product lines is concentrated in our two manufacturing sites. Weather, natural disasters (including pandemics), fires, terrorism, political change, governmental restrictions or stay-at-home orders in response to natural disasters (including pandemics), failure to follow specific internal protocols and procedures, equipment malfunction, environmental factors, or damage to one or more of our facilities could adversely affect our ability to manufacture our products. This, in turn, could have a material adverse effect on our business. A If we experience unexpected increases in the demand for our products, we may be required to expend additional capital resources or engage third-party manufacturers to meet these demands. These capital resources could involve the cost of new machinery or even the cost of new manufacturing facilities. In addition, engaging third-party manufacturers would increase manufacturing costs and reduce margins. This would increase our capital costs or third-party expenses, which could adversely affect our earnings and cash resources. If we are unable to develop or obtain necessary manufacturing capabilities in a timely manner or to engage third-party manufacturers to meet demand, our total revenue could be adversely affected. Failure to cost-effectively increase production volumes, if required, or lower than anticipated yields or production problems, including those encountered as a result of changes that we may make in our manufacturing processes to meet increased demand or changes in applicable laws and regulations, could result in shipment delays as well as increased manufacturing costs, which could also have a material adverse effect on our business, operating results and financial condition. A Unexpected increases in demand for our products could also require us to obtain additional raw materials in order to manufacture products to meet the demand. Some raw materials require significant ordering lead time and we may not be able to timely access sufficient raw materials in the event of an unexpected increase in demand, particularly those obtained from a sole supplier or a limited group of suppliers. A If one or more of our products is claimed to be defective or does not meet the performance criteria we claim in our marketing materials, we could be subject to product recalls, claims of liability, harm to patients or users of our products, or harm to our reputation that could adversely affect our business. A A claim of a defect in the design or manufacture of our products could have a material adverse effect on our reputation in the industry and subject us to claims of liability for injuries and otherwise. Further, a claim that one of our products is defective or does not actually meet the performance criteria we claim in our marketing materials, could require a product recall or otherwise have a substantial impact on our revenues and financial performance. Any substantial underinsured loss resulting from such a claim or defect would have a material adverse effect on our operating results and financial conditions and the damage to our reputation or product lines in the industry could have a material adverse effect on our business. A 17 A We are exposed to business risks which, if not covered by insurance, could have an adverse effect on our results of operations. We face potential product liability exposure, and, if

claims brought against us are successful, we could incur substantial liabilities. A We face a number of business risks, including exposure to product liability claims, employment law claims, claims that the Company or its officers, directors or employees have engaged in illegal or wrongful acts, claims of violation of environmental laws, and many other possible claims. Although we maintain insurance for a number of these risks, we may face claims for types of damages, or for amounts of damages, that are not covered by our insurance. For example, although we currently carry product liability insurance for liability losses, there is a risk that product liability or other claims may exceed the amount of our insurance coverage or may be excluded from coverage under the terms of our policy. Also, our existing insurance may not be renewed at the same cost and level of coverage as currently in effect or may not be renewed at all. Further, we do not currently have insurance against many environmental risks we confront in our business. If we are held liable for a claim against which we are not insured or for damages exceeding the limits of our insurance coverage, that claim could have a material adverse effect on our results of operations. A Clinical trials involve a lengthy and expensive process with an uncertain outcome, and results of studies and trials may not be predictive of future trial results. A Clinical trials are expensive, time consuming, and difficult to design and implement. Regulatory agencies may analyze or interpret the results differently than we do. Even if the results of our clinical trials are favorable, the clinical trials for a number of our product candidates may take a significant amount of time to complete. Regulatory authorities, including state and local authorities, may suspend, delay or terminate our clinical trials at any time, require us to conduct additional clinical trials, require a particular clinical trial to continue for a longer duration than originally planned, or require a change to our development plans such that we conduct clinical trials for a product candidate in a different order. There is no assurance that the results of the clinical trials will be positive. A negative clinical trial could affect our ability to obtain regulatory clearances and/or potential licensing partners. There is also no assurance that our clinical trials will not be delayed or will be completed. Any of the foregoing could have a material adverse effect on our business, results of operations and financial condition. A We may rely on third parties to conduct or be part of our clinical trials. If these third parties do not successfully carry out their contractual duties or meet expected deadlines, we may not be able to seek or obtain regulatory approval for or commercialize our product candidates. A We rely on third-party contract research organizations (a€œCROs), universities or/clinical sites (a€œVendors), to coordinate, monitor and conduct of our clinical trials and to manage, analyze, and interpret data for our clinical programs. We, our Vendors, and our clinical sites are required to comply with current Good Clinical Practices (a€œGCPs), regulations, and guidelines issued by the FDA and by similar governmental authorities in other countries where we are conducting clinical trials. We have an ongoing obligation to monitor the activities conducted by our Vendors and at our clinical sites to confirm compliance with these requirements. In the future, if we, our Vendors or our clinical sites fail to comply with applicable GCPs, the clinical data generated in our clinical trials may be deemed unreliable and the FDA may require us to perform additional clinical trials before approving our marketing applications. If our Vendors do not successfully carry out their contractual duties or obligations or meet expected deadlines, if they need to be replaced, or if the quality or accuracy of the clinical data they obtain is compromised due to their failure to adhere to our clinical protocols, regulatory requirements or for other reasons, our clinical trials may be extended, delayed or terminated, and we may not be able to obtain regulatory approval for or successfully commercialize our product candidates. As a result, our financial results and the commercial prospects for our product candidates would be harmed, our costs could increase, and our ability to generate revenue could be delayed. A Failures in our information technology and storage systems or data security breaches could significantly disrupt our business or force us to expend excessive costs. A Failures in our information technology and storage systems, many of which are outsourced to third parties, could significantly disrupt our business and incur excessive costs. A We rely on complex information technology systems, many of which are outsourced to third-party providers, to support our business operations and store critical information. Our dependence on these third parties means that we are reliant on their performance, security measures, and ability to meet our business needs. Any failures or disruptions in the services provided by these third-party vendors could result in excessive costs or significant disruptions to our business operations. A 18 A Specifically, any disruptions, delays, or deficiencies caused by our enterprise resource planning system or other outsourced systems could negatively impact our ability to process orders, ship products, provide services and customer support, send invoices, track payments, fulfill contractual obligations, and maintain overall business operations. A Despite our and our vendors' implementation of security measures, information technology systems remain vulnerable to damage from various sources, including computer viruses, unauthorized access, telecommunications or network failures, malicious human acts, terrorism, and natural disasters. Moreover, despite network security and backup measures, some of our servers and those of our vendors may still be susceptible to physical or electronic break-ins, computer viruses, and similar disruptive issues. Cybersecurity risks are escalating and pose significant threats to our operations. Cyber-attacks could result in the loss of vital company documentation and data, or confidential third-party documents held by the company, essential for our operations. A Despite precautionary measures to prevent unforeseen problems, sustained or repeated system failures that interrupt our ability to generate and maintain data could materially disrupt our operations and lead to significant financial costs. Furthermore, any disruption or security breach resulting in data loss or damage, or inappropriate disclosure of confidential or proprietary information, could result in regulatory actions, litigation, fines or penalties, adverse publicity, increased cybersecurity protection costs, and lost revenue. A There is also a risk that our measures and those of our third-party vendors to protect our systems from cyber-attacks may not be sufficient to prevent attacks by new sources and methods. A Our business could be negatively affected by the loss of or the inability to hire key personnel. A Our future success is heavily dependent on our ability to retain key technical, sales, marketing, and executive personnel, as well as our capacity to identify and recruit additional qualified individuals. The competition for talent is intense, both within our industry and in the regions where we operate. As we anticipate growth in our operations, our need for additional management and other key personnel is expected to increase. Failure to retain our existing key personnel or to promptly identify and hire qualified replacements or additional staff to support our growth could have a detrimental impact on our business. Additionally, the loss of any key personnel, particularly in research and development, could significantly harm our business, hinder our prospects, and obstruct the achievement of our research, operational, or strategic objectives. A In response to the need to reduce ongoing operating costs, we have recently implemented a substantial reduction in our workforce. This reduction places an increased workload on the remaining employees and may create concerns about job security. These factors could lead to the loss of key employees, who are critical to our future success, and may make it difficult to attract and retain new talent in these roles. A Sales of our common stock in the public market could lower the market price for our common stock and adversely impact the trading price of our securities. A Future sales by the Company of a substantial number of shares of our common stock in the public market, or the perception that such sales may occur, could adversely affect the then prevailing market price of our common stock and could make it more difficult for us to raise funds in the future through a public offering of our securities. A On July 21, 2020, we filed with the SEC a a€œshelfa€ registration statement on Form S-3. The registration statement registers common shares that may be issued by the Company in a maximum aggregate amount of up to \$90,000,000. Shares of our common stock may be sold from time to time under this registration statement for up to three years from the filing date. On January 22, 2021, we filed a prospectus supplement for the sale of up to \$15,000,000 of shares of our common stock in an at-the-market (a€œATM) offering under the shelf registration statement, of which approximately \$5,290,000 were sold under the ATM. In March 2023, we terminated the ATM offering and sold 3,333,333 shares of our common stock in a firm commitment public offering under the shelf registration statement. Shares sold in the underwritten public offering were sold at a gross sales price of \$2.40 per share, resulting in net proceeds from the offering, after deducting issuance fees and expenses, of approximately \$7,300,000. At fiscal year-end 2023, the Company did not have an open ATM offering in place. A 19 A On September 28, 2023, we filed a a€œshelfa€ registration statement on Form S-3 with the SEC, allowing the Company to issue up to \$20,000,000 in common shares. Under this registration statement, shares of our common stock may be sold from time to time for up to three years from the filing date. On May 10, 2024, we filed a prospectus supplement with the SEC, as part of the registration statement filed on September 28, 2023, which was declared effective on September 29, 2023. This supplement was intended to facilitate the sale of up to \$5,500,000 in common stock through ATM offerings, as defined in Rule 415 under the Securities Act. A The issuance of additional shares of our common stock, or other securities, could dilute our existing stockholders' ownership interests, potentially depress the market price of our common stock, and impair our ability to raise capital through future equity sales. The size and impact of future issuances on the market price of our common stock cannot be predicted. A We also have a number of stockholders who own large blocks of our common stock. If one or more of these stockholders were to sell large portions of their holdings in a relatively short time, for liquidity or other reasons, the prevailing market price of shares of our common stock could be negatively affected. A The price of our stock may fluctuate unpredictably in response to factors unrelated to our operating performance. A The stock market can experience significant price and volume fluctuations that are unrelated to the operating performance of individual companies. These broad market fluctuations may cause the market price of our common stock to drop. In particular, our common stock has historically been volatile and may continue to be unpredictable in the future. Factors that could cause fluctuations in our stock price include, but are not limited to: A a—Announcements by us or our competitors concerning technological innovations or new product introductions. a—Regulatory actions or changes, including those by the FDA, SEC, or international regulatory bodies. a—Developments or disputes related to patents or proprietary rights. a—Failure to meet the expectations of stock market analysts and investors. a—Reporting material weaknesses in our internal controls. a—Changes in stock market analyst recommendations or financial estimates regarding our common stock. a—Shifts in healthcare policy in the United States or other countries. a—Lawsuits or liability claims from shareholders or other parties. a—Legal disputes related to intellectual property or other significant litigation. a—Possible recalls of our products or reports of false positive/negative results. a—Sales of our common stock or other securities by us or our stockholders. a—Changes in trading volume of our common stock. a—Variations in quarterly operating results, whether actual or anticipated. a—Publication of research reports about us or our industry, or changes in securities analysts' recommendations. a—Effects of natural or man-made catastrophic events, including widespread health epidemics. a—General stock market conditions and other factors unrelated to our operating performance. a—Volatility and disruptions in capital and credit markets due to economic conditions such as rising inflation and interest rates. a—Geopolitical events, such as wars or political unrest, that impact the markets in which we operate. a—Changes in the macroeconomic environment that affect market conditions. A Additionally, due to the limited trading volume of our common stock, substantial sales of our stock could adversely impact its market price. While our common stock has been traded on the Nasdaq Capital Market since August 26, 2016, liquidity may be limited, and it could be challenging to liquidate large positions without adversely affecting the stock price. A The Company is not currently in compliance with the continued listing requirements for The Nasdaq Stock Market. If the Company does not regain compliance and continue to meet the continued listing requirements, our Common Stock may be delisted, which could affect the market price and liquidity for the Company's Common Stock and reduce the Company's ability to raise additional capital. A The Company received a letter from the Listing Qualifications Staff of the Nasdaq Stock Market, LLC (a€œNasdaqa€) on or about May 7, 2024, that the Company is not in compliance with the requirement to maintain a minimum bid price of \$1.00 per share for 30 consecutive trading days for continued listing on Nasdaq, as set forth in Nasdaq Listing Rule 5550(a)(2) (the a€œMinimum Bid Price Requirement). Since the receipt of this notice from Nasdaq, the Company's stock has not closed with a bid traded above \$1.00 per common share. A 20 A The Notice indicated the Company has 180 calendar days, or until November 4, 2024 (the a€œCompliance Period), to regain compliance with the Rule. If at any time during the Compliance Period the closing bid price of the Company's common stock is at least \$1.00 for a minimum of ten consecutive business days, then the Company will regain compliance. If the Company fails to regain compliance during the Compliance Period, Nasdaq may grant the Company additional time to regain compliance (the a€œAdditional Compliance Period). To qualify for the Additional Compliance Period, the Company will be required to meet the continued listing requirement for market value of publicly held shares and all other initial listing standards for The Nasdaq Capital Market, with the exception of the bid price requirement, and will need to provide written notice of its intention to cure the deficiency during the Additional Compliance Period. If the Company does not meet these requirements or it appears to Nasdaq that the Company will not be able to cure the deficiency during the Additional Compliance Period, then Nasdaq will provide notice to the Company that its common stock will be subject to delisting. A When a company receives such delisting notice, the company can request a hearing before a Nasdaq hearings panel (the a€œPanel). If the Common Stock closes at or below \$0.10 for ten consecutive days during the Compliance Period or any additional compliance period, the Company could receive a Staff Delisting Determination during the Compliance Period or any additional compliance period or, if the Company receives such Staff Delisting Determination, Nasdaq may not grant the Company's request for a hearing, or if Nasdaq grants the Company's request for a hearing, the Panel may not grant the Company's request for continued listing of the Common Stock on The Nasdaq Capital Market pending the Company's compliance with all applicable listing criteria, including the Minimum Bid Price Requirement, or the Company may be unable to timely satisfy the terms of any extension that may be granted by the Panel. A The Company will continue to monitor the closing bid price of its Class A Common Stock and seek to regain compliance with all applicable Nasdaq requirements within the allotted compliance periods and may, if appropriate, consider available options, including implementation of a reverse stock split, to regain compliance with the Minimum Bid Price Requirement or the Low Priced Stocks Rule, as applicable. A The Company may fail to regain compliance with the Minimum Bid Price requirement during the Compliance Period or maintain compliance with the other Nasdaq listing requirements. Any non-compliance may be costly, divert management's time and attention, and could have a material adverse effect on the Company's business, reputation, financing, and results of operation. A delisting could substantially decrease trading in the Common Stock, adversely affect the market liquidity of the Common Stock as a result of the loss of market efficiencies associated with Nasdaq and the loss of federal pre-emption of state securities laws, materially adversely affect its ability to obtain financing on acceptable terms, if at all, and may result in the potential loss of confidence by investors, suppliers, customers and employees and fewer business development opportunities. Additionally, the market price of the Common Stock may decline further and stockholders may lose some or all of their investment. A Our ability to use our net operating loss carry forwards in the future may be subject to limitation. A Although we have Federal income tax net operating loss carryforwards of approximately \$24,384,000 and California state income tax net operating loss carryforwards of approximately \$22,014,000, as of May 31, 2024, use of these loss carryforwards will depend on future income in relationship to expirations dates of these carryforwards. A ITEM 1B. UNRESOLVED STAFF COMMENTS A None. A ITEM 1C. CYBERSECURITY A We have implemented and maintain an information security program designed to identify, assess, and manage material risks from cybersecurity threats to our critical computer networks, third party hosted services, communications systems, hardware and software, and our critical data including intellectual property, clinical trial participant and patient-related data, and confidential information that is proprietary, strategic or competitive in nature, or collectively, Information Systems and Data. A 21 A Our cybersecurity threat risk management processes include the following, among others: A a—We have strategically integrated cybersecurity risk management into our broader risk management framework to promote a company-wide culture of cybersecurity risk management particularly since we utilize a third-party IT managed services vendor. This integration ensures that cybersecurity considerations are an integral part of our decision-making processes at every level. Our management team works closely with our IT department and our IT managed services to continuously evaluate and address cybersecurity risks in alignment with our business objectives and operational needs. A A a—Our IT managed services vendor implements and maintains various technical, and organizational measures, processes, standards and policies designed to manage and mitigate material risks from cybersecurity threats to our Information Systems and Data, including, for example: information security policies, network and device security, encryption standards, incident response plans, disaster recovery plans, risk management, vulnerability detection as well as security tools such as firewalls, malware protection tools, secure authentication tools, centralized logging and monitoring tools, threat intelligence tools, and data protection tools. A A a—We maintain continuous oversight through regular monitoring, which includes annual evaluations of Service Organization Control (SOC) reports for our providers and the implementation of additional complementary controls as needed. This proactive approach is designed to mitigate risks related to data breaches or other security incidents that could originate from third-party interactions. A The Board of Directors oversees cybersecurity risk management, including the practices that management implements to prevent, detect and address risks from cybersecurity threats. The Board of Directors receives regular quarterly briefings on cybersecurity risks including any cybersecurity incidents or threats that may occur or have occurred from the CFO. The Board of Directors may also promptly receive information regarding any material cybersecurity incident that may occur, including any ongoing updates regarding the same. A For a description of the risks from cybersecurity threats that may materially affect us and how those risks may affect us see a€œFailures in our information technology and storage systems or data security breaches could significantly disrupt our business or force us to expend excessive costsa€ under Part I, Item 1A. Risk Factors in this Annual Report on Form 10-K. A ITEM 2. PROPERTIES A The Company leases its facilities. On May 31, 2024, the Company had approximately 22,000 square feet of floor space at its corporate headquarters at 17571 Von Karman Avenue in Irvine, California, 92614 which it has been leasing since 2009. This lease was scheduled to expire on August 31, 2016, but the Company had an option to extend the term of its lease for two additional sixty-month periods. On November 30, 2015, the Company exercised its option to extend its lease for an additional sixty-month period and entered into the First Amendment

to Lease wherein it extended its lease until August 31, 2021. On April 9, 2021, the Company exercised its second option to extend its lease for an additional five years. When the Company extended its lease in April 2021, it was also granted an additional five-year lease extension option. The current rent is approximately \$27,000 per month and will increase on September 1, 2024, to \$28,000 per month. The security deposit is approximately \$22,000. In November 2016, the Company's Mexican subsidiary, Biomerica de Mexico, entered into a 10-year lease for approximately 8,100 square feet of manufacturing space located in Mexicali, Mexico. The Company has one 10-year option to renew at the end of the initial lease period. The current rent is approximately \$3,100 per month. Biomerica de Mexico also leases a smaller unit on a month-to-month basis for use in one manufacturing process. In addition, the Company leases a small office in Lindau, Germany on a month-to-month basis, as headquarters for BioEurope GmbH, its Germany subsidiary. A We believe our space is adequate for our current needs. A ITEM 3. LEGAL PROCEEDINGS A From time to time, the Company is involved in legal proceedings, claims, and litigation arising in the ordinary course of business, which may impact its financial results. A As of May 31, 2024, there were no pending legal proceedings. However, the outcome of any future legal matters, claims, or litigation could potentially have a material adverse effect on the Company's quarterly or annual operating results or cash flows when resolved in subsequent periods. Nonetheless, based on current information, management believes these matters will not have a material adverse effect on the Company's consolidated financial position, results of operations, or cash flows. A ITEM 4. MINE SAFETY DISCLOSURES A Not applicable. A 22 A PART II A ITEM 5. MARKET FOR COMMON EQUITY AND RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES A The Company's common stock is listed for trading on the Nasdaq Capital Market stock exchange under the symbol BMRA. As of August 28, 2024, the number of holders of record of Biomerica's common stock was approximately 850, excluding stock held in street name. The number of record holders does not bear any relationship to the number of beneficial owners of the common stock as most of the Company's common stock is held in street name at securities brokerage firms. A The Company has not paid any cash dividends on its common stock in the past and does not plan to pay any cash dividends on its common stock in the foreseeable future. The Company intends, for the foreseeable future, to retain any earnings to finance the continued operation and expansion of the Company's business. A We did not purchase any of our shares of common stock or other securities during our fiscal year ended May 31, 2024. A The table below provides information relating to our equity compensation plans as of May 31, 2024: A Securities Plan Category A Number of Securities A to be Issued Upon Exercise of Outstanding Options A Compensation Plans Weighted-Average Exercise Price of Outstanding Options A Securities Remaining Available for Future Issuance Under Compensation Plans A Equity Compensation Plans Approved by Securities Holders A \$ 3,479,616 A \$ 2.53 A A \$ 89,801 A A ITEM 6. RESERVED A Not required. A ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS A You should read the following discussion and analysis in conjunction with our consolidated financial statements and the accompanying notes thereto included in Part II, Item 8 of this Report. This discussion and analysis contains forward-looking statements that are based on our management's current beliefs and assumptions, which statements are subject to substantial risks and uncertainties. Our actual results may differ materially from those expressed or implied by these forward-looking statements as a result of many factors, including those discussed in the Risk Factors included in Part I, Item 1A of this Report. A OVERVIEW A Biomerica, Inc. and its subsidiaries (which includes wholly-owned subsidiaries, Biomerica de Mexico and BioEurope GmbH), is a global biomedical technology company that develops, patents, manufactures and markets advanced diagnostic and therapeutic products. Our diagnostic test kits are used to analyze blood, urine, nasal or fecal material from patients in the diagnosis of various diseases, food intolerances and other medical complications, or to measure the level of specific hormones, antibodies, antigens or other substances, which may exist in the human body in extremely small concentrations. The Company's products are designed to enhance the health and well-being of people, while reducing total healthcare costs. A 23 A Our extensive range of medical diagnostic products is sold worldwide, primarily in two markets: clinical laboratories and point-of-care settings, including physicians' offices and over-the-counter sales at major retailers such as Walmart, CVS Pharmacy, and Amazon. Our diagnostic test kits analyze blood, urine, nasal, or fecal specimens from patients to diagnose various diseases, food intolerances, and other medical conditions. They measure or detect the presence and levels of specific bacteria, hormones, antibodies, antigens, and other substances in the body, often in extremely small concentrations. Most of our products are Conformite Europeenne (CE) marked and/or registered with regulatory agencies in various countries for diagnostic use, with several also cleared for sale in the United States by the FDA. A Due to the global SARS-CoV-2 novel coronavirus (COVID-19) pandemic, we began developing, marketing, and selling COVID-19 diagnostic tests in March 2020. We started selling these tests in fiscal 2021, generating significant revenues during fiscal 2021 and 2022. However, we experienced a substantial drop in sales in fiscal 2023, followed by no sales of our COVID-19-related products in fiscal 2024 due to falling demand. Consequently, our COVID-19 product sales have caused significant fluctuations in our revenues over the past four years. A In contrast, our non-COVID-19 products, which accounted for approximately 100% and 96% of our revenues during the fiscal years ended May 31, 2024, and 2023, respectively, and have been our core focus. A Technological advances in medical diagnostics have enabled diagnostic tests to be performed not only in clinical laboratories but also at home and at the point-of-care in physicians' offices. One of our key objectives has been to develop and market rapid diagnostic tests that are accurate, utilize easily obtained patient specimens, and are simple to perform without the need for complex instrumentation. Our over-the-counter (home use) and professional use (physicians' office, clinics, etc.) rapid diagnostic test products help manage existing medical conditions and may save lives through early detection and diagnosis of specific diseases. Traditionally, such tests required the expertise of medical technologists and sophisticated equipment, with results often not available for days. We believe that rapid point-of-care tests, when properly developed and used, can be as accurate as laboratory tests. They require limited to no instrumentation, deliver reliable results in minutes, and can be performed with confidence in the home or physician's office. A We invest considerable resources in the research and development of new products designed to diagnose and, in some cases, treat several major medical diseases. These products are both internally developed and obtained licensed from others. Our experienced and highly trained technical personnel, including Ph.D. holders and other scientists, are dedicated to developing new products and managing technology transfer activities. Our technical staff, many of whom have extensive experience from previous employment at large diagnostic manufacturing companies, bring a wealth of industry knowledge. Additionally, we rely on our Scientific Advisory Board, comprised of leading medical doctors and clinicians, to guide our clinical studies and product development efforts. A A key outcome of our recent research and development efforts is our patented diagnostic-guided therapy (iFoods) product, developed on the iFoods technology platform. This innovative product is designed to treat gastrointestinal conditions such as irritable bowel syndrome (IBS) and other inflammatory diseases, targeting chronic inflammatory illnesses that are widespread and prevalent in large markets. We have launched the iFoods IBS product, which leverages this patented technology. A The iFoods IBS product utilizes a simple blood test to identify patient-specific foods that, when eliminated from the diet, may alleviate IBS symptoms such as pain, bloating, diarrhea, cramping, and constipation. Unlike broad and difficult-to-manage dietary restrictions, the iFoods IBS product pinpoints a patient's heightened immunoreactivity to specific foods known to frequently trigger IBS symptoms. By removing the foods identified as problematic, patients can achieve relief from their IBS symptoms. A We have launched our iFoods product across numerous gastroenterology (GI) physician groups in various states and regions, including collaboration with one of the largest GI groups in the U.S. Feedback from GI specialty physicians have generally been positive, and we are actively expanding our network by onboarding additional physician practices. These GI practices are beginning to prescribe iFoods IBS to their patients. Our dedicated sales team is deepening relationships within the GI segment and strategically targeting opportunities to introduce iFoods to other medical specialties. By leveraging their expertise and building strong partnerships, our sales team is now working to engage with key physician groups outside the GI field such as integrated health practices and primary-care general practitioners. These efforts aim to broaden our market reach and enhance the overall adoption of iFoods across various healthcare sectors and to capitalize on the distinct advantages of iFoods for a strong foundation of meaningful growth in the future. We are also continuing to evaluate distribution, partnership and licensing opportunities with U.S. and multinational companies, which have the potential to significantly aid in the commercialization and accelerated growth of iFoods products both domestically and internationally. A 24 A Beyond our iFoods product line, our additional efforts have led to a significant milestone by receiving FDA clearance in December 2023 for hp+detect, a new diagnostic test for detecting Helicobacter pylori (H. pylori) bacteria in the gastrointestinal tract. H. pylori is a widespread infection, affecting an estimated 35% of the U.S. population and 45% of the population in Europe's five largest countries. This bacterium is recognized as the strongest known risk factor for gastric cancer, which is the third most common cause of cancer-related deaths globally. A The hp+detect test provides physicians and medical centers with a reliable tool for diagnosing H. pylori infections and monitoring the effectiveness and safety of treatments. The diagnostic test is marketed directly to laboratories, where patient samples are analyzed, and diagnoses are made. To support the launch and distribution of hp+detect, we are actively promoting the test to large end-customer labs. This strategic initiative aims to enhance patient care by enabling timely and accurate detection of H. pylori infections. A Due to slower-than-expected launch of the Company's key products, iFoods IBS and hp+detect, the Company has initiated significant cost-cutting measures to extend its cash runway and work towards increasing revenues to cover overhead costs. These measures include a workforce reduction of nearly 15%. In addition, the Company is actively exploring strategic opportunities to enhance and create shareholder value. A RESULTS OF OPERATIONS A Net Sales and Cost of Sales A The following is a breakdown of revenues according to markets to which the products are sold: A Year Ended May 31, A Increase (Decrease) A 2024 A 2023 A \$ A % Clinical lab \$ 3,236,000 A \$ 3,310,000 A (\$ 74,000) A -2% Over-the-counter \$ 1,426,000 A \$ 1,169,000 A \$ 257,000 A 22% Contract manufacturing \$ 741,000 A \$ 610,000 A \$ 131,000 A 21% Physician's office \$ 12,000 A \$ 250,000 A (\$ 238,000) A -95% Total \$ 5,415,000 A \$ 5,339,000 A \$ 76,000 A 1% For fiscal 2024, our net sales were approximately \$5,415,000, representing an increase of \$76,000, or 1%, compared to \$5,339,000 for fiscal 2023. When comparing fiscal 2024 net sales excluding COVID-19 test sales from fiscal 2023, there is an increase of \$290,000, or 5%. This growth was primarily attributable to the \$257,000 increase in OTC Product sales that were within the UAE market, reflecting stronger demand and expanded distribution channels in the region. Additionally, a \$131,000 increase in revenues from Contract Manufacturing projects contributed positively to our overall sales performance. These increases were partially offset by a \$214,000 decline in sales of COVID-19 tests as the global pandemic situation stabilized. A Consolidated cost of sales for fiscal 2024 was approximately \$4,804,000, or 89% of net sales, compared to \$4,893,000, or 92% of net sales, for fiscal 2023, reflecting a slight decrease of \$89,000, or 2%. The decrease was primarily driven by a \$171,000 reduction due to the absence of COVID-related sales. However, this decline was partially offset by a \$32,000 increase in OTC product costs and a \$56,000 rise in contract manufacturing costs, reflecting higher sales in both categories during fiscal year 2024. A Operating Expenses A The following is a summary of operating expenses: A Year Ended May 31, A Year Ended May 31, A 2024 A 2023 A Increase (Decrease) A Operating Expense As a % of Total Revenues A Operating Expense As a % of Total Revenues A Selling, General and Administrative Expenses \$ 5,487,000 A \$ 5,487,000 A 101% A \$ 6,085,000 A \$ 5,978,000 A 114% A (\$ 98,000) A -10% Research and Development \$ 1,491,000 A \$ 1,584,000 A \$ 93,000 A 6% A \$ 93,000 A 6% A Selling, General and Administrative Expenses A Our selling, general, and administrative expenses were approximately \$5,487,000 for fiscal 2024, compared to \$6,085,000 for fiscal 2023, a decrease of \$598,000, or 10%. The reduction in fiscal 2024 was primarily due to decreases of \$822,000 in legal expenses, \$399,000 in bad debt expenses, and \$247,000 in share-based compensation. These significant operating expense reductions were partially offset by strategic investments in key areas of our business, including a \$535,000 expansion of our sales team, a \$136,000 increase in sales commission expenses, and a \$171,000 increase in outside services for sales and administration. Despite these increases, the overall cost reductions from the previous year underscore our commitment to strategically allocating capital and maintaining financial discipline while pursuing growth opportunities. A Research and Development A Our research and development expenses were approximately \$1,491,000 for fiscal 2024 compared to \$1,584,000 for fiscal 2023, a decrease of \$93,000, or 6%. The decrease in fiscal 2024 was primarily driven by a reduction in share-based compensation expenses, which decreased by \$45,000, and cost optimizations in our iFoods R&D projects, resulting in savings of \$47,000. For a detailed discussion of our ongoing research initiatives and their potential market impacts, please refer to the Research and Development section in Item 1. A Dividend and Interest Income A Dividend and interest income for fiscal 2024 and 2023 was approximately \$431,000 and \$133,000, respectively. The \$298,000 increase was primarily driven by higher market interest rates on our cash and cash equivalents. A LIQUIDITY, CAPITAL RESOURCES AND GOING CONCERN A The following are the principal sources of liquidity: A Year Ended May 31, A 2024 A 2023 A Cash and cash equivalents \$ 4,170,000 A \$ 9,719,000 A Working capital including cash and cash equivalents \$ 5,527,000 A \$ 10,852,000 A As of May 31, 2024 and 2023, the Company had cash and cash equivalents of approximately \$4,170,000 and \$9,719,000, respectively. As of May 31, 2024 and 2023, the Company had working capital of approximately \$5,527,000 and \$10,852,000, respectively. A The Company's ability to continue as a going concern over the next twelve months is influenced by several factors, including: A—Our need and ability to generate additional revenue from international opportunities and our new product launches; A—Our need to access the capital and debt markets to meet current obligations and fund operations; A—Our capacity to manage operating expenses and maintain gross margins as we grow; and A—Our ability to retain key employees and maintain critical operations with a substantially reduced workforce. A Management has analyzed the Company's cash flow requirements through August 2025 and beyond. Based on this analysis, we believe our current cash and cash equivalents are insufficient to meet our operating cash requirements and strategic growth objectives for the next twelve months. A To address our capital needs and sustain operations beyond the next year, we are actively pursuing strategies to increase sales, reduce expenses, sell non-core assets, seek additional financing through debt or equity, and seek other strategic alternatives. A As part of our efforts to reduce costs, we have initiated significant cost-cutting measures to extend our cash runway and work towards increasing revenues to cover overhead costs. These measures include a workforce reduction of nearly 15% and a substantial reduction in other operating expenses. A As part of our financing plan, on September 28, 2023, we filed a shelf registration statement on Form S-3 with the SEC, allowing the Company to issue up to \$20,000,000 in common shares. Under this registration statement, shares of our common stock may be sold from time to time for up to three years from the filing date. On May 10, 2024, the Company filed a prospectus supplement with the SEC, as part of the registration statement filed on September 28, 2023, which was declared effective on September 29, 2023. This supplement was intended to facilitate the sale of up to \$5,500,000 in common stock through ATM offerings, as defined in Rule 415 under the Securities Act. As part of this transaction, the Company incurred \$81,000 in deferred offering costs. The amount of capital that we can raise under the ATM offering is highly dependent upon the trading volume and the trading price of our stock. The average trading volume of our stock over the last three full calendar months is approximately 229,000 shares per day and the high and low trading price of our stock during the same period of time was \$1.25 and \$0.50, respectively. If our stock continues to trade at low volumes and price, the amount of capital that we can raise under the ATM offering will be constrained. A The Company intends to use the net proceeds from this offering for general corporate purposes, including, but not limited to, sales and marketing activities, clinical studies and product development, acquisitions of assets, businesses, companies, or securities, capital expenditures, and working capital needs. A While we are committed to these plans, there is no assurance that these efforts will be successful or sufficient to meet our capital requirements. A These factors raise substantial doubt about the Company's ability to continue as a going concern. Our future viability depends on the successful execution of our strategic plans, securing additional financing, and achieving profitable operations. A In addition, our business is subject to additional risks and uncertainties, including, but not limited to, those described in Item 1A. A Risk Factors A 26 A Operating Activities A During fiscal 2024, cash used in operating activities was approximately \$5,361,000, compared to \$5,474,000 for fiscal 2023. The primary factors contributing to this were a loss of approximately \$5,978,000, a decrease in inventory reserves of \$205,000, an increase in accounts receivable of \$215,000, an increase in inventories of \$115,000 and a decrease in lease liability of \$297,000. These were partially offset by an increase in accounts payable and accrued expenses of \$246,000, and non-cash expenses of approximately \$1,211,000. A During fiscal 2023, cash used in operating activities was approximately \$5,474,000. The primary factors that contributed to this were a loss of approximately \$7,140,000, an increase in accounts receivable of \$291,000, a decrease in inventory reserves of \$174,000, and a decrease in accounts payable and accrued expenses of \$80,000 and a decrease in lease liability of \$297,000. These were partially offset by an increase in the allowance on accounts receivable of \$342,000, a decrease in inventories of \$534,000, and non-cash expenses of approximately \$1,536,000. A Investing Activities A During fiscal 2024, cash used in investing activities was approximately \$115,000, as compared to \$78,000 for fiscal 2023. During fiscal 2024, the Company purchased approximately \$51,000 of property and equipment and had \$64,000 in expenditures related to patents. A Financing Activities A Cash used in financing activities for fiscal 2024 was approximately \$81,000, compared to cash provided by financing activities of \$9,390,000 in fiscal 2023. In fiscal 2024, the Company did not receive any proceeds from the exercise of stock options, whereas in fiscal 2023, the Company received approximately \$81,000 from such exercises. A During fiscal 2024 and 2023, the Company received approximately \$0 and \$9,309,000,

respectively, in net proceeds from the sale of common stock. The common stock sold and issued in fiscal 2023 was issued under the Company's shelf registration statement filed with the SEC on July 21, 2020 (the "2020 Shelf Registration Statement") and declared effective by the SEC on September 30, 2020, and under the prospectus supplement filed with the SEC on January 22, 2021 (the "2021 Prospectus Supplement") and the prospectus supplement filed in conjunction with the Company's underwritten public offering of common shares on March 7, 2023 (the "2023 Prospectus Supplement") (See Shareholders' Equity in the notes to the consolidated financial statements for further details about SEC registration statements). The 2020 Shelf Registration Statement registers common shares that may be issued by the Company in a maximum aggregate amount of up to \$90,000,000. On January 22, 2021, we filed the 2021 Prospectus Supplement for the sale of up to \$15,000,000 of shares of our common stock in an at-the-market offering under the 2020 Shelf Registration Statement, of which \$5,290,000 was issued through March 7, 2023. In March 2023, we terminated the at-the-market offering and sold 3,333,333 shares of our common stock in a firm commitment public offering under the 2020 Shelf Registration Statement at a price to the public of \$2.40 per share, for total gross proceeds of \$8,000,000, before deducting underwriting discounts and commissions and other offering-related expenses payable by the Company. As of August 28, 2024, the date on which this Annual Report on Form 10-K for the fiscal year ended May 31, 2024, is filed with the SEC, our 2023 Registration Statement remains subject to the offering limits set forth in General Instruction I.B.6 of Form S-3 because our public float is less than \$75 million. For so long as the Company's public float is less than \$75 million, the aggregate market value of securities sold by the Company under the 2023 Shelf Registration Statement pursuant to Instruction I.B.6 to Form S-3 during any 12 consecutive months may not exceed one-third of the Company's public float. We have not sold any of our common stock pursuant to General Instruction I.B.6 of Form S-3 in the 12 calendar months preceding the date of filing this Annual Report on Form 10-K. For purposes of this limitation, the aggregate market value of our outstanding common stock held by non-affiliates, or public float, was \$7,037,587, based on 15,639,082 non-restricted shares of our outstanding common stock held by non-affiliates and a price of \$0.45 per share, which was the price at which our common stock was last sold on the Nasdaq Capital Market on July 2, 2024 (a date within 60 days of the date hereof), calculated in accordance with General Instruction I.B.6 of Form S-3. After giving effect to the \$2,345,862 offering limit imposed by General Instruction I.B.6 of Form S-3, and after deducting the shares we sold within the preceding 12 months, as of the date of filing this Annual Report, we may sell \$2,345,862 shares of our common stock at this time under the 2023 Shelf Registration Statement. A 27 A SUBSEQUENT EVENTS A As part of our ongoing efforts to reduce costs, we have implemented significant cost-cutting measures, including a workforce reduction of nearly 15% in July 2024. A OFF BALANCE SHEET ITEMS A There were no off-balance sheet arrangements as of May 31, 2024. A CRITICAL ACCOUNTING ESTIMATES A The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires us to make a number of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Such estimates and assumptions affect the reported amounts of revenues and expenses during the reporting period. We base our estimates on historical experience and on various other assumptions that we believe to be reasonable under the circumstances. Actual results may differ materially from these estimates under different assumptions or conditions. We continue to monitor significant estimates made during the preparation of our financial statements. On an ongoing basis, we evaluate estimates and assumptions based upon historical experience and various other factors and circumstances. We believe our estimates and assumptions are reasonable under the current conditions; however, actual results may differ from these estimates under different future conditions. A We believe that the estimates and assumptions that are most important to the portrayal of our financial condition and results of operations, in that they require subjective or complex judgments, form the basis for the accounting policies deemed to be most critical to us. These relate to revenue recognition, inventory overhead application, inventory reserve and share based compensation. We believe estimates and assumptions related to these critical accounting policies are appropriate under the circumstances; however, should future events or occurrences result in unanticipated consequences, there could be a material impact on our future financial conditions or results of operations. We suggest that our significant accounting policies be read in conjunction with this Management's Discussion and Analysis of Financial Condition and Results of Operations. Please refer to Note 2 of the Company's consolidated financial statements for information on Significant Accounting Policies. A REVENUE RECOGNITION A The Company has various contracts with customers, and these contracts specify the recognition of revenue based on the nature of the transaction. A Revenues from product sales are recognized at the time the product is shipped, customarily FOB shipping point, which is when the transfer of control of goods has occurred and title passes. This applies to clinical lab products sold to domestic and international distributors, including hospitals, clinical laboratories, medical research institutions, medical schools, and pharmaceutical companies. OTC products are sold directly to drug stores, e-commerce customers, and distributors, while physicians' office products are sold to physicians and distributors. The Company does not allow for returns except in the event of defective merchandise and, therefore, does not establish an allowance for returns. Additionally, the Company has contracts with customers that provide purchase discounts for achieving specified sales volumes. The Company regularly evaluates the status of these contracts and does not believe any discounts will be given through the end of the contract periods. A For diagnostic testing services sold directly to patients or physician offices that require processing by a third-party CLIA-certified lab, we recognize revenue once the lab has completed the test results. A For services related to contract manufacturing, revenue is recognized when the service has been performed. Services for some contract work are invoiced and recognized as the project progresses. A 28 A SHARE-BASED COMPENSATION A The Company follows the guidance of ASC 718, Share-based Compensation (ASC 718), which requires the use of the fair-value based method to determine compensation for all arrangements under which employees and others receive shares of stock or equity instruments (options). The fair value of each option award is estimated on the date of grant using the Black-Scholes option-pricing model that uses assumptions for expected volatility, expected dividends, expected forfeiture rate, expected term, and the risk-free interest rate. The Company has not paid dividends historically and does not expect to pay them in the foreseeable future. Expected volatilities are based on weighted averages of the historical volatility of the Company's common stock estimated over the expected term of the options. The expected forfeiture rate is based on historical forfeitures experienced. The expected term of options granted is derived using the simplified method which computes expected term as the average of the sum of the vesting term plus the contract term as historically the Company had limited exercise activity surrounding its options. The risk-free rate is based on the U.S. Treasury yield curve in effect at the time of grant for the period of the expected term. The grant date fair value of the award is recognized under the straight-line attribution method. A VALUATION OF INVENTORIES, NET A Our inventories are made up of raw materials, work in progress, and finished goods and are valued at the lower of cost (determined using a combination of specific lot identification and the first-in, first-out methods) or net realizable value. A We record valuation reserves for inventory items with excess quantities and obsolescence exposure. These reserves are estimates of a reduction in value to reflect inventory valuation at the lower of cost or net realizable value. Management evaluates quantities on hand, physical condition, and technical functionality as these characteristics may be impacted by anticipated customer demand for current products and new product introductions. Our inventory valuation reserves totaled \$467,000 and \$672,000 as of May 31, 2024 and 2023, representing approximately 16% and 25% of our inventory, respectively. A RECENT ACCOUNTING PRONOUNCEMENTS A Recent ASU's issued by the FASB and guidance issued by the SEC did not, or are not believed by the management to, have a material effect on the Company's present or future consolidated financial statements. A In June 2016, the FASB issued ASU 2016-13. This ASU requires the measurement of all expected credit losses for financial assets, including trade receivables, held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. The guidance was initially effective for the Company for annual reporting periods beginning after December 15, 2019, and interim periods within those fiscal years. In November 2019, the FASB issued ASU 2019-10, Financial Instruments - Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates, which, among other things, defers the effective date of ASU 2016-13 for public filers that are considered smaller reporting companies as defined by the SEC to fiscal years beginning after December 15, 2022, including interim periods within those years. Early adoption is permitted. The Company adopted ASU 2016-03 on June 1, 2023, and the adoption of this update did not have a material impact on the Company's condensed consolidated financial statements. A In November 2023, the Financial Accounting Standards Board (FASB) issued ASU 2023-07, Improvements to Reportable Segment Disclosures. The ASU includes enhanced disclosure requirements, primarily related to significant segment expenses that are regularly provided to and used by the chief operating decision maker (CODM). The amendments are to be applied retrospectively to all prior periods presented in the financial statements. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, with early adoption permitted. We are currently evaluating the effect of adopting this pronouncement on our financial statements and disclosures. A In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. The ASU includes enhanced disclosure requirements, primarily related to the rate reconciliation and income taxes paid information. The amendments are to be applied prospectively in the financial statements. ASU 2023-09 is effective for fiscal years beginning after December 15, 2024, with early adoption permitted. We are currently evaluating the effect of adopting this pronouncement on our financial statements and disclosures. A ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK A Not required. A ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA A BIOMERICA, INC. AND SUBSIDIARIES INDEX TO CONSOLIDATED FINANCIAL STATEMENTS A Report of Independent Registered Public Accounting Firm (PCAOB ID 0200) FS-2 A FS-3 A CONSOLIDATED FINANCIAL STATEMENTS A A Consolidated Balance Sheets as of May 31, 2024 and 2023 FS-4 A Consolidated Statements of Operations and Comprehensive Loss for the Years Ended May 31, 2024 and 2023 FS-5 A Consolidated Statements of Shareholders' Equity for the Years Ended May 31, 2024 and 2023 FS-6 A Consolidated Statements of Cash Flows for the Years Ended May 31, 2024 and 2023 FS-7 A Notes to Consolidated Financial Statements FS-8 A FS-20 A 29 A ITEM 9A. CONTROLS AND PROCEDURES A Attached as exhibits to this Form 10-K are certifications of our Chief Executive Officer (CEO) and Chief Financial Officer (CFO) that are required in accordance with Rule 13a-14 of the Exchange Act. This Disclosure Controls and Procedures section includes information concerning the controls and controls evaluation referred to in the certifications. A EVALUATION OF DISCLOSURE CONTROLS A Our management evaluated the effectiveness of our disclosure controls and procedures as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended, or the Exchange Act as of the end of the period covered by this report. Our management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving their objectives and management is required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures. The disclosure controls and procedures have been designed to provide reasonable assurance of achieving their objectives. Our CEO and CFO concluded that our disclosure controls and procedures are effective at a reasonable assurance level as of May 31, 2024. Based on that evaluation the CEO and CFO concluded that information required to be disclosed in the reports that we file and submit under the Exchange Act is (1) recorded, processed, summarized, and reported within the time periods specified in the Commission's rules and forms; and (2) accumulated and communicated to the Company's management, including its CEO and CFO, as appropriate, to allow timely decisions regarding required disclosure. A Company management, including the CEO and CFO concluded that, as of May 31, 2024, the Company's internal control over financial reporting was effective. A CHANGES IN INTERNAL CONTROL OVER FINANCIAL REPORTING A There have been no changes in our internal control over financial reporting identified in connection with the evaluation that occurred during the quarter ended May 31, 2024, that have materially affected, or that are reasonably likely to affect, our internal control over financial reporting. A MANAGEMENT'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING A Company management is responsible for establishing and maintaining adequate internal control over financial reporting as defined in Rule 13a-15(f) under the Securities Exchange Act of 1934. The Company's internal control over financial reporting is designed to provide reasonable assurance to the Company's management and Board of Directors regarding the reliability of financial reporting and the preparation and fair presentation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America. A A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with accounting principles generally accepted in the United States of America, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the consolidated financial statements. A The effectiveness of any system of internal control over financial reporting is subject to inherent limitations, including the exercise of judgment in designing, implementing, operating, and evaluating the controls and procedures. Because of these inherent limitations, internal control over financial reporting cannot provide absolute assurance regarding the reliability of financial reporting and may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. A 30 A A Company management, with the participation of the CEO and the CFO, evaluated the effectiveness of the Company's disclosure controls and procedures as defined in Rules 13(a)-15(e) and 15(d)-15(e) under the Securities Exchange Act of 1934, as amended, or the Exchange Act, as of the end of the period covered by this report. In making this assessment, Management used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in Internal Control - Integrated Framework (2013). Based on this assessment, management, with the participation of the CEO and CFO, believes that, as of May 31, 2024, the Company's internal control over financial reporting was effective based on those criteria. A Company management will continue to monitor and evaluate the effectiveness of its disclosure controls and procedures and its internal controls over financial reporting on an ongoing basis and are committed to taking further action and implementing improvements, as necessary and as funds allow. A Note: This 10-K does not include an attestation report of the Company's independent registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by the Company's independent registered public accounting firm pursuant to temporary rules of the Securities and Exchange Commission that permit the Company to provide only management's report in this 10-K. A ITEM 9B. OTHER INFORMATION. A On August 28, 2024, the Company entered into an employment agreement with their Chief Financial Officer, Mr. Gary Lu, wherein if Mr. Lu is terminated by the Company without cause, or if Mr. Lu voluntarily terminates his employment with the Company with cause, then the Company will be required to pay Mr. Lu a severance payment equal to twelve months of base salary. The definition of "cause" for each type of termination is found in the agreement, along with other material terms. This agreement is attached hereto as Exhibit 10.8. A ITEM 9C. DISCLOSURE REGARDING FOREIGN JURISDICTIONS THAT PREVENT INSPECTIONS. A Not applicable. A PART III A ITEM 10. DIRECTORS, EXECUTIVE OFFICERS, AND CORPORATE GOVERNANCE A The information required by this item will be disclosed in our definitive proxy statement on Schedule 14A (the "Proxy Statement") for our 2024 Annual Meeting of Stockholders and is incorporated by reference herein. Our Proxy Statement will be filed with the SEC within 120 days after the end of the Company's fiscal year ended May 31, 2024, pursuant to Regulation 14A under the Exchange Act. A ITEM 11. EXECUTIVE COMPENSATION A The information required by this item will be disclosed in the Proxy Statement and is incorporated herein by reference. A ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS A The table below provides information relating to our equity compensation plans as of May 31, 2024: A Securities Plan Category A Number of Securities A to be Issued Upon Exercise of Outstanding Options A Compensation Plans Weighted-Average Exercise Price of Outstanding Options A Securities Remaining Available for Future Issuance Under Compensation Plans A Equity Compensation Plans Approved by Securities Holders A 3,479,616 A \$2.53 A A 89,801 A The information required by this item will be disclosed in the Proxy Statement and is incorporated herein by reference. A ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS AND DIRECTOR INDEPENDENCE A The information required by this item will be disclosed in the Proxy Statement and is incorporated herein by reference. A ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES A The information required by this item will be disclosed in the Proxy Statement and is incorporated herein by reference. A PART IV A ITEM 15. EXHIBITS LIST AND FINANCIAL SCHEDULES A The following documents are filed as part of this Annual Report on Form 10-K: A 1. Consolidated Financial Statements A Reference is made to the Index to the consolidated financial statements as set forth on page FS-1 of this Annual Report on Form 10-K. A 2. Consolidated Financial Statement Schedules A All schedules have been omitted as the pertinent information is either not required, not applicable, or otherwise included in the financial statements and notes thereto. A 3. Exhibits A See below. A 31 A A Exhibit No. A Description A A 3.1 A First Amended and Restated Certificate of Incorporation of Registrant filed with the Secretary of State of Delaware on August 1, 2000 (incorporated by reference to Exhibit 3.8 filed with the Registrant's Annual Report on Form 10-KSB for the fiscal year ended May 31, 2000). A A 3.2 A Amended and Restated Bylaws, as adopted on July 24, 2023 (incorporated by reference to Exhibit 3.1 of the Company's Form 8-K filed July

products are designed to enhance the health and well-being of people, while reducing total healthcare costs. Á Our primary focus is the research, development, commercialization and in certain cases regulatory approval, of patented, diagnostic-guided therapy (â€œDGTâ€) products to treat gastrointestinal diseases, such as irritable bowel syndrome (â€œIBSâ€), and other inflammatory diseases. These products are directed at chronic inflammatory illnesses that are widespread and common, and as such address very large markets. Our inFoods@ IBS product uses a simple blood sample and is designed to identify patient-specific foods that, when removed from the diet, may alleviate IBS symptoms such as pain, bloating, diarrhea, and constipation. Instead of broad and difficult to manage dietary restrictions, the inFoods@ IBS product works by identifying specific foods that may be causing an abnormally high immune response in the patient. A food identified as positive, which is causing the abnormal immune response in the patient, is simply removed from the diet to help alleviate IBS symptoms. Á Our existing medical diagnostic products are sold worldwide primarily in two markets: 1) clinical laboratories and 2) point-of-care (physiciansâ€™ offices and over-the-counter drugstores like Walmart and CVS Pharmacy). The diagnostic test kits are used to analyze blood, urine, nasal, or fecal specimens from patients in the diagnosis of various diseases, food intolerances, and other medical complications, by measuring or detecting the existence and/or level of specific bacteria, hormones, antibodies, antigens, or other substances, which may exist in a patientâ€™s body, stools, or blood, often in extremely small concentrations. Á Due to the global COVID-19 pandemic, in March 2020, we began selling these COVID-19 related diagnostic tests during fiscal 2021, and we experienced significant revenues from such sales during fiscal 2021 and 2022 with lesser sales in fiscal 2023. Due to falling demand, there were no sales of our COVID-19 related products in fiscal 2024. As such, our COVID-19 product sales caused significant swings in our revenues over the past 4 years. Á The other existing products that contributed to our 2024 revenues are primarily focused on gastrointestinal diseases, food intolerances, and certain esoteric tests. These diagnostic test products utilize immunoassay technology. Most of our products are Conformite Europeenne (â€œCEâ€) marked and/or sold for diagnostic use where they are registered by each countryâ€™s regulatory agency. In addition, some products are cleared for sale in the United States by the FDA. Á NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Á PRINCIPLES OF CONSOLIDATION Á The consolidated financial statements for the years ended May 31, 2024 and 2023, include the accounts of Biomerica, Inc. (â€œBiomericaâ€) as well as its wholly-owned German subsidiary (â€œBioEurope GmbHâ€) and Mexican subsidiary (â€œBiomerica de Mexicoâ€). All significant intercompany accounts and transactions have been eliminated in consolidation. Á ACCOUNTING ESTIMATES Á The preparation of our consolidated financial statements in accordance with generally accepted accounting principles in the United States of America (â€œGAAPâ€) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as the disclosure of contingent assets and liabilities at the date of the financial statements. These estimates also impact the reported amounts of revenues and expenses during the reporting period. Key estimates include the allowance for doubtful accounts, based on both current and historical practices with customers; variable consideration in revenue recognition, estimated based on agreements that include guarantees of specified profit margins, requiring adjustments based on actual sales performance and market conditions, stock option forfeiture rates, calculated using historical data; and inventory obsolescence, where inventory is stated at the lower of cost or net realizable value (NRV) and assessed through judgments based on projected and historical usage of materials. The valuation of lease liabilities and right-of-use assets also involves assumptions such as the borrowing rate at lease commencement and the likelihood of lease extensions. Á These estimates are critical to our financial reporting, and actual results could materially differ from those estimates. Á FS-8 Á LIQUIDITY AND GOING CONCERN Á The Company has incurred net losses and negative cash flows from operations and has an accumulated deficit of approximately \$48 million as of May 31, 2024. As of May 31, 2024, the Company had cash and cash equivalents of approximately \$4,170,000 and working capital of approximately \$5,527,000. Á On January 22, 2021, the Company filed a prospectus supplement to the base prospectus included in a registration statement filed with the SEC on July 21, 2020, and declared effective by the SEC on September 30, 2020, for purposes of selling up to \$15,000,000 in â€œat-the-marketâ€ offerings, as defined in Rule 415 promulgated under the Securities Act (the â€œATM Offeringâ€). Á Under the ATM Offering, the sales agent uses commercially reasonable efforts to sell on the Companyâ€™s behalf all the shares requested to be sold from time to time by the Company, consistent with its normal trading and sales practices, on mutually agreed terms between the agent and the Company. The Company has no obligation to sell any shares under the ATM Offering, and may at any time suspend offers under, or terminate the ATM Offering. Á During the year ended May 31, 2023, the Company sold 573,889 shares of its common stock at prices ranging from \$3.15 to \$4.26 pursuant to the ATM Agreement, which resulted in gross proceeds of approximately \$2,014,000 and net proceeds to the Company of \$1,961,000, after deducting commissions for each sale and legal, accounting, and other fees related to offering in the amount of \$53,000. Á On March 7, 2023, the Company sold 3,333,333 shares of common stock in a firm commitment public offering at a gross sales price of \$2.40 per share, with net total proceeds, after deducting issuance fees and expenses of \$700,000, of approximately \$7,300,000. As a result of this public offering, the Company terminated the ATM offering agreement. Á On September 28, 2023, we filed a â€œshelfâ€ registration statement on Form S-3 with the SEC, allowing the Company to issue up to \$20,000,000 in common shares. Under this registration statement, shares of our common stock may be sold from time to time for up to three years from the filing date. On May 10, 2024, the Company filed a prospectus supplement with the SEC, as part of the registration statement filed on September 28, 2023, which was declared effective on September 29, 2023. This supplement was intended to facilitate the sale of up to \$5,500,000 in common stock through ATM offerings, as defined in Rule 415 under the Securities Act. As part of this transaction, the Company incurred \$81,000 in deferred offering costs. The amount of capital that we can raise under the ATM offering is highly dependent upon the trading volume and the trading price of our stock. The average trading volume of our stock over the last three full calendar months is approximately 229,000 shares per day and the high and low trading price of our stock during the same period of time was \$1.25 and \$0.50, respectively. If our stock continues to trade at low volumes and price, the amount of capital that we can raise under the ATM offering will be constrained. Á The Company intends to use the net proceeds from this offering for general corporate purposes, including, but not limited to, sales and marketing activities, clinical studies and product development, acquisitions of assets, businesses, companies, or securities, capital expenditures, and working capital needs. Á As of May 31, 2024 and 2023, the Company had cash and cash equivalents of approximately \$4,170,000 and \$9,719,000, respectively. As of May 31, 2024 and 2023, the Company had working capital of approximately \$5,527,000 and \$10,852,000, respectively. Á The Companyâ€™s ability to continue as a going concern over the next twelve months is influenced by several factors, including: Á â€œ Our need and ability to generate additional revenue from international opportunities and our new product launches; Á â€œ Our need to access the capital and debt markets to meet current obligations and fund operations; Á â€œ Our capacity to manage operating expenses and maintain gross margins as we grow; and Á â€œ Our ability to retain key employees and maintain critical operations with a substantially reduced workforce. Á Management has analyzed the Companyâ€™s cash flow requirements through August 2025 and beyond. Based on this analysis, we believe our current cash and cash equivalents are insufficient to meet our operating cash requirements and strategic growth objectives for the next twelve months. Á To address our capital needs and sustain operations beyond the next year, we are actively pursuing strategies to increase sales, reduce expenses, sell non-core assets, seek additional financing through debt or equity, and seek other strategic alternatives. While we are committed to these plans, there is no assurance that these efforts will be successful or sufficient to meet our capital requirements. Á These factors raise substantial doubt about the Companyâ€™s ability to continue as a going concern. Our future viability depends on the successful execution of our strategic plans, securing additional financing, and achieving profitable operations. Á The Companyâ€™s consolidated financial statements as of May 31, 2024 were prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business. Á FAIR VALUE OF FINANCIAL INSTRUMENTS Á The Company has financial instruments whereby the fair market value of the financial instruments could be different than the amount recorded on a historical basis. The Companyâ€™s consolidated financial instruments consist of its cash and cash equivalents, accounts receivable, and accounts payable. The carrying amounts of the Companyâ€™s financial instruments approximate their fair values. The Company also maintains an investment in privately held company (see below). Á CONCENTRATION OF CREDIT RISK Á The Company maintains cash balances at certain financial institutions in excess of amounts insured by federal agencies. From time to time, the Company has uninsured balances. The Company does not believe it is exposed to any significant credit risks. Á The Company provides credit in the normal course of business to customers throughout the United States and in foreign markets. The Company performs ongoing credit evaluations of its customers and requires accelerated prepayment in some circumstances. Á Our net sales were approximately \$5,415,000 for fiscal 2024, compared to \$5,339,000 for fiscal 2023. For the fiscal years ended May 31, 2024, and 2023, the Company had one distributor each year that accounted for 33% and 35% of our net sales, respectively. Á Total gross receivables as of May 31, 2024, and 2023 were approximately \$966,000 and \$751,000, respectively. As of May 31, 2024, and 2023, the Company had four and one distributor, respectively, that accounted for a total of 64% and 36% of gross accounts receivable. Of the 64% as of May 31, 2024, 37% was owed by a distributor in Asia. Á For the fiscal year ended May 31, 2024, the Company had one vendor which accounted for 16% of the purchases of raw materials. For the fiscal year ended May 31, 2023, the Company did not have any significant concentration of vendor spend for raw materials. Á FS-9 Á GEOGRAPHIC CONCENTRATION Á As of May 31, 2024 and 2023, approximately \$537,000 and \$626,000, respectively, of Biomericaâ€™s gross inventory was located in Mexicali, Mexico, respectively. Á As of May 31, 2024 and 2023, approximately \$14,000 and \$17,000, respectively, of Biomericaâ€™s property and equipment, net of accumulated depreciation and amortization, was located in Mexicali, Mexico. Á CASH AND CASH EQUIVALENTS Á Cash and cash equivalents consist of demand deposits and money market accounts with original maturities of less than three months. Á ACCOUNTS RECEIVABLE, NET Á The Company extends unsecured credit to its customers on a regular basis. International accounts are usually required to prepay until they establish a history with the Company and at that time, they are extended credit at levels based on a number of criteria. Based on various criteria, initial credit levels for individual distributors are approved by designated officers and managers of the Company. All increases in credit limits are also approved by designated upper-level management. Á The Company adopted Accounting Standards Update (â€œASUâ€) No. 2016-13, Financial Instruments â€œ Credit Losses (codified as Accounting Standards Codification (â€œASCâ€) 326) on June 1, 2023. ASC 326 adds to U.S. GAAP the current expected credit loss (â€œCECLâ€) model, a measurement model based on expected losses rather than incurred losses. Prior to the adoption of ASC 326, the Company evaluated receivables on a quarterly basis and adjusted the allowance for doubtful accounts accordingly. Balances over ninety days old were usually reserved for unless collection was reasonably assured. Under the application of ASC 326, the Companyâ€™s historical credit loss experience provides the basis for the estimation of expected credit losses, as well as current economic and business conditions, and anticipated future economic events that may impact collectability. In developing its expected credit loss estimate, the Company evaluated the appropriate grouping of financial assets based upon its evaluation of risk characteristics, including consideration of the types of products and services sold. Account balances are written off against the allowance for expected credit losses after all means of collection have been exhausted and the potential for recovery is considered remote. Á Occasionally, certain long-standing customers who routinely place large orders will have unusually large receivable balances relative to the total gross receivables. Management monitors the payments for these large balances closely and very often requires payment of existing invoices before shipping new sales orders. Á As of May 31, 2024 and 2023, the Company has established an allowance of approximately \$19,000 and \$29,000, respectively, for credit losses. Á PREPAID EXPENSES AND OTHER Á The Company occasionally prepays for items such as inventory, insurance, and other items. These items are reported as prepaids, until either the inventory is physically received or the insurance and other items are utilized. Á As of May 31, 2024 and 2023, the prepaids were approximately \$238,000 and \$300,000, respectively, comprised of prepayments to insurance and various other suppliers. Á INVENTORIES, NET Á The Company values inventory at the lower of cost (determined using a combination of specific lot identification and the first-in, first-out methods) or net realizable value. Management periodically reviews inventory for excess quantities and obsolescence. Management evaluates quantities on hand, physical condition, and technical functionality as these characteristics may be impacted by anticipated customer demand for current products and new product introductions. The reserve is adjusted based on such evaluation, with a corresponding provision included in cost of sales. Abnormal amounts of idle facility expenses, freight, handling costs, and wasted material are recognized as current period charges and the allocation of fixed production overhead is based on the normal capacity of the production facilities. Á FS-10 Á The following is a summary of approximate net inventories: Á SCHEDULE OF NET INVENTORIES Á 2024 Á 2023 Á May 31, 2024 Á 2023 Á Raw materials \$ 1,519,000 \$ 1,677,000 Á Work in progress \$ 1,145,000 \$ 869,000 Á Finished products \$ 179,000 \$ 182,000 Á Total gross inventory \$ 2,843,000 \$ 2,728,000 Á Inventory reserve \$ (467,000) \$ (672,000) Á Net inventory \$ 2,376,000 \$ 2,056,000 Á Reserves for inventory obsolescence are recorded as necessary to reduce obsolete inventory to estimated net realizable value or to specifically reserve for obsolete inventory. As of May 31, 2024 and 2023, inventory reserves were approximately \$467,000 and \$672,000, respectively. Á PROPERTY AND EQUIPMENT, NET Á Property and equipment are stated at cost. Expenditures for additions and major improvements are capitalized. Repairs and maintenance costs are charged to operations as incurred. When property and equipment are sold, retired, or otherwise disposed of, the related cost and accumulated depreciation or amortization are removed from the accounts, and gains or losses from sales, retirements, and dispositions are credited or charged to income. Á Depreciation and amortization are provided over the estimated useful lives of the related assets, ranging from 5 to 10 years, using the straight-line method. Leasehold improvements are amortized over the lesser of the estimated useful life of the asset or the term of the lease. Depreciation and amortization expense on property and equipment amounted to approximately \$63,000 and \$66,000 for the years ended May 31, 2024 and 2023, respectively. Á INTANGIBLE ASSETS, NET Á Intangible assets include trademarks, product rights, technology rights, and patents, and are accounted for based on Accounting Standards Codification (â€œASCâ€), ASC 350 Intangibles â€œ Goodwill and Other (â€œASC 350â€). In that regard, intangible assets that have indefinite useful lives are not amortized but are tested at least annually for impairment or more frequently if events or changes in circumstances indicate that the asset might be impaired. Á Intangible assets are being amortized using the straight-line method over the useful life, not to exceed 18 years for marketing and distribution rights, 10 years for purchased technology use rights, and patents are based on their individual useful lives which average around 15 years. Amortization amounted to approximately \$18,000 for the years ended May 31, 2024 and 2023. Á The Company assesses the recoverability of these intangible assets by determining whether the amortization of the assetâ€™s balance over its remaining life can be recovered through projected undiscounted future cash flows. The Company uses a qualitative assessment to determine whether there was any impairment. There was no impairment of intangible assets for the years ended May 31, 2024 and 2023. Á INVESTMENTS Á The Company has made investments in a privately held Polish distributor, which is primarily engaged in distributing medical products and devices, including the distribution of the products sold by the Company. The Company invested approximately \$165,000 into the Polish distributor and owns approximately 6% of the investee. Á Equity holdings in nonmarketable unconsolidated entities in which the Company is not able to exercise significant influence (â€œCost Method Holdingsâ€) are accounted for at the Companyâ€™s initial cost, minus any impairment (if any), plus or minus changes resulting from observable price changes in orderly transactions for the identical or a similar holding or security of the same issuer. Dividends received are recorded as other dividend and interest income. Á The Company assesses its equity holdings for impairment whenever events or changes in circumstances indicate that the carrying value of an equity holding may not be recoverable. Management reviewed the underlying net assets of the Companyâ€™s equity method holding as of May 31, 2024 and determined that the Companyâ€™s proportionate economic interest in the entity indicates that the equity holding was not impaired. There were no observable price changes in orderly transactions for identical or a similar holding or security of the Companyâ€™s Cost Method Holding during the year ended May 31, 2024. Á FS-11 Á A SHARE-BASED COMPENSATION Á The Company follows the guidance of ASC 718, Share-based Compensation (â€œASC 718â€), which requires the use of the fair-value based method to determine compensation for all arrangements under which employees and others receive shares of stock or equity instruments (options). The fair value of each option award is estimated on the date of grant using the Black-Scholes option-pricing model that uses assumptions for expected volatility, expected dividends, expected forfeiture rate, expected term, and the risk-free interest rate. The Company has not paid dividends historically and does not expect to pay them in the foreseeable future. Expected volatilities are based on weighted averages of the historical volatility of the Companyâ€™s common stock estimated over the expected term of the options. The expected forfeiture rate is based on historical forfeitures experienced. The expected term of options granted is derived using the â€œsimplified methodâ€ which computes expected term as the average of the sum of the vesting term plus the contract term as historically the Company had limited exercise activity surrounding its options. The risk-free rate is based on the U.S. Treasury yield curve in effect at the time of grant for the period of the expected term. The grant date fair value of the award is recognized under the straight-line attribution method. Á The Company expensed approximately \$837,000 and \$1,185,000 of share-based compensation during the years ended May 31, 2024 and 2023, respectively. Á In applying the Black-Scholes option-pricing model, the following assumptions used in the valuation of awards issued for years ended May 31, 2024 and 2023: Á SCHEDULE OF SHARE-BASED PAYMENT AWARD, STOCK OPTIONS, VALUATION ASSUMPTIONS Á Á For the year ended May 31, Á 2024 Á 2023 Á Dividend yield Á 0% Á 0% Expected volatility Á 100.54 - 111.98% Á 98.81 - 101.77% Risk free interest rate Á 4.0 - 4.59% Á 3.12 - 3.35% Expected term Á 4.69 - 6.25 years Á

À 6.25 yearsÀ À REVENUE RECOGNITION À The Company has various contracts with customers, and these contracts specify the recognition of revenue based on the nature of the transaction. À Revenues from product sales are recognized at the time the product is shipped, customarily FOB shipping point, which is when the transfer of control of goods has occurred and title passes. This applies to clinical lab products sold to domestic and international distributors, including hospitals, clinical laboratories, medical research institutions, medical schools, and pharmaceutical companies. OTC products are sold directly to drug stores, e-commerce customers, and distributors, while physicians' office products are sold to physicians and distributors. The Company does not allow returns except in cases of defective merchandise, and therefore, does not establish an allowance for returns. Additionally, the Company has contracts with customers that provide purchase discounts contingent on achieving specified sales volumes. These contracts are regularly evaluated, and the Company does not anticipate granting any discounts through the end of the contract period. À Furthermore, the Company offers margin guarantees to certain retail drug store customers to ensure a minimum profit margin. Should pricing adjustments cause these margins to fall below the agreed-upon thresholds, the Company is committed to compensating for the shortfall. This arrangement introduces variable consideration into our revenue recognition process. These considerations are estimated monthly based on actual sales and potential price reductions, ensuring accurate and compliant revenue reporting. À For diagnostic testing services sold directly to patients or physician offices that require processing by a third-party CLIA-certified lab, we recognize revenue once the lab has completed the test results. À For services related to contract manufacturing, revenue is recognized when the service has been performed. Services for some contract work are invoiced and recognized as the project progresses. À As of May 31, 2024, the Company had approximately \$85,000 of advances from domestic customers, which are prepayments on orders for future shipments. À FS-12 À À Disaggregation of revenue: À The following is an approximate breakdown of revenues according to primary markets to which the products are sold: À SCHEDULE OF DISAGGREGATION REVENUE À 2024À À 2023À À À For Year Ended May 31,À À 2024À À 2023À Clinical labÀ \$3,236,000À À \$3,310,000À Over-the-counterÀ 1,426,000À À 1,169,000À Contract manufacturingÀ 741,000À À 610,000À Physician's officeÀ 12,000À À 250,000À TotalÀ \$5,415,000À À \$5,339,000À À See Note 8 for additional information regarding geographic revenue concentrations. À SHIPPING AND HANDLING FEES À The Company includes shipping and handling fees billed to customers in net sales. À RESEARCH AND DEVELOPMENT À Research and development costs are expensed as incurred. The Company expensed approximately \$1,491,000 and \$1,584,000 of research and development costs during the years ended May 31, 2024 and 2023, respectively. À INCOME TAXES À The Company accounts for income taxes in accordance with ASC 740, Income Taxes (ÀÀASC 740ÀÀ). Deferred tax assets and liabilities arise from temporary differences between the tax bases of assets and liabilities and their reported amounts in the consolidated financial statements that will result in taxable or deductible amounts in future years and the benefits of net operating loss and tax credit carryforwards. These temporary differences and the benefits of net operating loss and tax credit carryforwards are measured using enacted tax rates. A valuation allowance is recorded to reduce deferred tax assets to the extent that management considers it is more likely than not that a deferred tax asset will not be realized. In determining the valuation allowance, the Company considers factors such as the reversal of deferred income tax assets, projected taxable income, and the character of income tax assets and tax planning strategies. A change to these factors could impact the estimated valuation allowance and income tax expense. As of May 31, 2024 and 2023, in accordance with ASC 740, the Company has a valuation allowance for all of its net deferred tax assets. During the year ended May 31, 2024, this valuation allowance was increased to \$10,369,000, which fully covers the net deferred tax asset of \$10,369,000. À The Company accounts for its uncertain tax provisions by using a two-step approach to recognizing and measuring uncertain tax positions. The first step is to evaluate the tax position for recognition by determining if the weight of available evidence indicates it is more likely than not, based solely on the technical merits, that the position will be sustained in an audit, including resolution of related appeals or litigation processes, if any. The second step is to measure the appropriate amount of the benefit to recognize. The amount of benefit to recognize is measured as the maximum amount which is more likely than not to be realized. The tax position is derecognized when it is no longer more likely than not capable of being sustained. On subsequent recognition and measurement, the maximum amount which is more likely than not to be recognized at each reporting date will represent the Company's best estimate, given the information available at the reporting date, although the outcome of the tax position is not absolute or final. The Company elected to follow an accounting policy to classify accrued interest related to liabilities for income taxes within the Interest expense line and penalties related to liabilities for income taxes within the Other expense line of the consolidated statements of operations and comprehensive loss. À ADVERTISING COSTS À The Company reports the cost of all advertising as expense in the period in which those costs are incurred. Advertising costs were approximately \$101,000 and \$156,000 for the years ended May 31, 2024 and 2023, respectively. À FOREIGN CURRENCY TRANSLATION À The subsidiary located in Mexico operates primarily using the Mexican peso. The subsidiary located in Germany operates primarily using the U.S. dollar, with an immaterial amount of transactions occurring using the Euro. Accordingly, assets and liabilities of these subsidiaries are translated using exchange rates in effect at the end of the year, and revenues and costs are translated using average exchange rates for the year. The resulting adjustments to assets and liabilities are presented as a separate component of accumulated other comprehensive loss. There are no foreign currency transaction gains or losses that are included in the consolidated statements of operations for the years ended May 31, 2024 and 2023. À FS-13 À À RIGHT-OF-USE ASSETS AND LEASE LIABILITIES À In February 2016, the Financial Accounting Standards Board (ÀÀFASBÀÀ) issued an accounting standard update which requires lessees to recognize most leases on the balance sheet with a corresponding right-of-use asset. Right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the lease commencement date based on the estimated present value of fixed lease payments over the lease term. Leases are classified as financing or operating which will drive the expense recognition pattern. The Company has elected to exclude short-term leases. The Company leases office space and copy machines, all of which are operating leases. Most leases include the option to renew and the exercise of the renewal options is at the Company's sole discretion. Options to extend or terminate a lease are considered in the lease term to the extent that the option is reasonably certain of exercise. The leases do not include the options to purchase the leased property. The depreciable life of assets and leasehold improvements are limited by the expected lease term. For additional information, see Note 9-Commitments and Contingencies. À NET LOSS PER SHARE À Basic loss per share is computed as net loss divided by the weighted average number of common shares outstanding for the period. Diluted loss per share reflects the potential dilution that could occur from common shares issuable through stock options, warrants and other convertible securities using the treasury stock method. The total amounts of anti-dilutive stock options not included in the loss per share calculation for the years ended May 31, 2024 and 2023 were 3,479,616 and 2,342,616, respectively. À SEGMENT REPORTING À ASC 280, Segment Reporting (ÀÀASC 280ÀÀ), establishes standards for reporting, by public business enterprises, information about operating segments, products and services, geographic areas, and major customers. The Company's operations are analyzed by management and its chief operating decision maker as being part of a single industry segment: the design, development, marketing, and sales of diagnostic kits. À REPORTING COMPREHENSIVE LOSS À Comprehensive loss represents net loss and any revenues, expenses, gains and losses that, under GAAP, are excluded from net loss and recognized directly as a component of shareholders' equity. Items of other comprehensive loss consist solely of foreign currency translation adjustments for the years ended May 31, 2024 and 2023. À RECENT ACCOUNTING PRONOUNCEMENTS À Recent ASU's issued by the FASB and guidance issued by the SEC did not, or are not believed by the management to, have a material effect on the Company's present or future consolidated financial statements. À In June 2016, the FASB issued ASU 2016-13. This ASU requires the measurement of all expected credit losses for financial assets, including trade receivables, held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. The guidance was initially effective for the Company for annual reporting periods beginning after December 15, 2019, and interim periods within those fiscal years. In November 2019, the FASB issued ASU 2019-10, ÀÀFinancial Instruments - Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates,ÀÀ which, among other things, defers the effective date of ASU 2016-13 for public filers that are considered smaller reporting companies as defined by the SEC to fiscal years beginning after December 15, 2022, including interim periods within those years. Early adoption is permitted. The Company adopted ASU 2016-03 on June 1, 2023, and the adoption of this update did not have a material impact on the Company's consolidated financial statements. À In November 2023, the Financial Accounting Standards Board (ÀÀFASBÀÀ) issued ASU 2023-07, ÀÀImprovements to Reportable Segment Disclosures,ÀÀ The ASU includes enhanced disclosure requirements, primarily related to significant segment expenses that are regularly provided to and used by the chief operating decision maker (ÀÀCODMÀÀ). The amendments are to be applied retrospectively to all prior periods presented in the financial statements. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, with early adoption permitted. We are currently evaluating the effect of adopting this pronouncement on our financial statements and disclosures. À In December 2023, the FASB issued ASU 2023-09, ÀÀIncome Taxes (Topic 740): Improvements to Income Tax Disclosures,ÀÀ The ASU includes enhanced disclosure requirements, primarily related to the rate reconciliation and income taxes paid information. The amendments are to be applied prospectively in the financial statements. ASU 2023-09 is effective for fiscal years beginning after December 15, 2024, with early adoption permitted. We are currently evaluating the effect of adopting this pronouncement on our financial statements and disclosures. À FS-14 À À NOTE 3: PROPERTY AND EQUIPMENT, NET À The following is an approximate breakdown of property and equipment, net of accumulated depreciation: À SCHEDULE OF PROPERTY AND EQUIPMENT, NET À 2024À À 2023À À À May 31,À À 2024À À 2023À EquipmentÀ \$1,384,000À À \$1,333,000À Furniture, fixtures and leasehold improvementsÀ 211,000À À 211,000À Less accumulated depreciationÀ (1,394,000)À À (1,331,000)À Net property and equipmentÀ \$201,000À À \$213,000À À NOTE 4: INTANGIBLE ASSETS, NET À The following is an approximate breakdown of intangible assets, net of accumulated amortization: À SCHEDULE OF INTANGIBLE ASSETS, NET À 2024À À 2023À À À May 31,À À 2024À À 2023À PatentsÀ \$260,000À À \$196,000À Less accumulated amortization-patentsÀ (48,000)À À (31,000)À Intangible assets, netÀ \$212,000À À \$165,000À À Expected amortization of intangible assets for the years ending May 31: À SCHEDULE OF EXPECTED AMORTIZATION OF INTANGIBLE ASSETS À 2024À À 2023À À 2022À À 2021À À 2020À 2026À À 18,000À 2027À À 18,000À 2028À À 18,000À 2029À À 18,000À ThereafterÀ À 122,000À TotalÀ \$212,000À À NOTE 5: ACCOUNTS PAYABLE AND ACCRUED EXPENSES À The following is an approximate breakdown of accounts payable and accrued expenses balances: À SCHEDULE OF ACCOUNTS PAYABLE AND ACCRUED EXPENSES À 2024À À 2023À À À May 31,À À 2024À À 2023À Accounts payableÀ \$288,000À À \$344,000À Accrued expensesÀ 850,000À À 548,000À TotalÀ \$1,138,000À À \$892,000À À As of May 31, 2024, the Company had two vendors that accounted for 69% of accounts payable. As of May 31, 2023, the Company had one vendor that accounted for 23% of accounts payable. À FS-15 À À NOTE 6: SHAREHOLDERS' EQUITY À STOCK OPTION AND RESTRICTED STOCK PLANS À In December 2014, the Company adopted and shareholders approved a stock option and restricted stock plan (the ÀÀ2014 PlanÀÀ). Subsequently, in December 2017, the Company adopted and shareholders approved a stock option and restricted stock plan (the ÀÀ2017 PlanÀÀ). In February 2020, the Board approved the 2020 Stock Incentive Plan (the ÀÀ2020 PlanÀÀ), and collectively with the 2014 Plan and 2017 Plan, the ÀÀEquity Incentive PlansÀÀ) and on December 11, 2020, the shareholders of the Company approved the 2020 Plan. In April 20, 2023, the Board approved the Company's 2023 Stock Incentive Plan and on December 7, 2023, the shareholders of the Company approved the 2023 Plan. À The Equity Incentive Plans provide that non-qualified options and incentive stock options and restricted stock may be granted to directors, affiliates, employees, or consultants of the Company. The Equity Incentive Plans authorize awards representing up to 850,000, 900,000, 900,000, and 1,200,000 shares of the Company's common stock to be issued under the 2014 Plan, 2017 Plan, 2020 Plan, and 2023 Plan, respectively. Awards granted under the Equity Incentive Plans typically vest over 4 years. Options granted under the Equity Incentive Plans will be granted at prices not less than 80% of the then fair market value of the common stock and will expire not more than 10 years after the date of grant. The 2014 Plan expires in December 2024, the 2017 Plan expires in December 2027, the 2020 Plan expires in December 2030, and 2023 Plan expires on April 20, 2033. À Stock-based compensation expense for the years ended May 31, 2024 and 2023 is as follows: À SCHEDULE OF STOCK BASED COMPENSATION EXPENSE À 2024À À 2023À À À For Year Ended May 31,À À 2024À À 2023À Cost of salesÀ \$70,000À À \$143,000À Selling, general and administrativeÀ 742,000À À 971,000À Research and developmentÀ 25,000À À 71,000À Total stock option expenseÀ \$837,000À À \$1,185,000À À Activity as to aggregate stock options outstanding is as follows: À SCHEDULE OF ACTIVITY TO AGGREGATE STOCK OPTIONS À À Number of Stock OptionsÀ À Weighted Average Exercise PriceÀ À Aggregate Intrinsic ValueÀ Options Outstanding at May 31, 2022À 2,321,616À À \$3.72À À \$1,838,000À Options grantedÀ 243,000À À \$2.70À À \$-À Options exercisedÀ (46,500)À À \$1.73À À \$90,000À Options canceled or expiredÀ (175,500)À À \$5.56À À \$-À Options Outstanding at May 31, 2023À 2,342,616À À \$3.52À À \$146,000À Options grantedÀ 1,338,500À À \$1.13À À \$-À Options canceled or expiredÀ (201,500)À À \$4.64À À \$-À Options Outstanding at May 31, 2024À 3,479,616À À \$2.53À À \$-À Options vested and exercisable at May 31, 2024À 2,047,712À À \$3.23À À \$-À The weighted average grant date fair value of options granted during 2024 and 2023 were \$0.80 and \$2.19, respectively. À On May 31, 2024, total compensation cost related to non-vested stock option awards not yet recognized totaled approximately \$1,265,000. The weighted-average period over which this amount is expected to be recognized is 2.37 years. The weighted average remaining contractual term of options that were exercisable on May 31, 2024 was 4.97 years. The weighted average remaining contractual term of options that were vested, exercisable, or expected to vest on May 31, 2024 was 6.62 years. À COMMON STOCK ACTIVITY À On January 22, 2021, the Company filed a prospectus supplement to the base prospectus included in a registration statement filed with the SEC on July 21, 2020, and declared effective by the SEC on September 30, 2020, for purposes of selling up to \$15,000,000 in the ATM Offering, as defined in Rule 415 promulgated under the Securities Act. À FS-16 À À On May 21, 2021, in conjunction with the Company's 2020 Stock Incentive Plan, that was approved by shareholders at the Company's annual meeting in December 2020, the Company filed an S-8 Registration Statement to register up to 900,000 shares of the Company's common stock that could be issued under this Plan. À Under the ATM Offering, the sales agent uses commercially reasonable efforts to sell on the Company's behalf all of the shares requested to be sold from time to time by the Company, consistent with its normal trading and sales practices, on mutually agreed terms between the agent and the Company. The Company has no obligation to sell any of the shares under the ATM Offering, and may at any time suspend offers under, or terminate the ATM Offering. À During the year ended May 31, 2023 the Company sold 573,889 shares of its common stock at prices ranging from \$3.15 to \$4.26 pursuant to the ATM Offering, which resulted in gross proceeds of approximately \$2,014,000 and net proceeds to the Company of \$1,961,000, after deducting commissions for each sale and legal, accounting, and other fees related to the offering in the amount of \$53,000. À On March 7, 2023, the Company sold 3,333,333 shares of common stock in a firm commitment public offering at a gross sales price of \$2.40 per share, with net total proceeds, after deducting issuance fees and expenses of \$700,000, of approximately \$7,300,000. As a result of this public offering, the Company terminated the ATM offering agreement. À On September 28, 2023, the Company filed a shelf registration statement on Form S-3 with the SEC, allowing the Company to issue up to \$20,000,000 in common shares. Under this registration statement, shares of our common stock may be sold from time to time for up to three years from the filing date. On May 10, 2024, the Company filed a prospectus supplement with the SEC, as part of the registration statement filed on September 28, 2023, which was declared effective on September 29, 2023. This supplement was intended to facilitate the sale of up to \$5,500,000 in common stock through ATM offerings, as defined in Rule 415 under the Securities Act. À During the year ended May 31, 2024, the Company has not sold any shares of its common stock through the ATM Offering. À PREFERRED STOCK ACTIVITY À On February 24, 2020, the Company entered into and closed on a Stock Purchase Agreement (the ÀÀStock Purchase AgreementÀÀ) with Palm Global Small Cap Master Fund LP (ÀÀPalmÀÀ) pursuant to which the Company agreed to sell and issue to Palm, and Palm agreed to purchase from the Company, 571,429 shares of the Company's Series A 5% Convertible Preferred Stock, \$0.08 par value per share for a purchase price of approximately \$2 million, or \$3.50 per Series A Convertible Preferred Stock. Under the terms of the Stock Purchase Agreement, each share of issued Convertible Preferred Stock can be converted at any time by Palm into one share of the Company's common stock, subject to certain adjustments. À The Series A 5% Convertible Preferred Stock accrued annual preferred dividends at a rate of \$0.175 per Series A 5% Convertible Preferred Share. However, accruing dividends were payable only when, as, and if declared by the Board and the Company had no obligation to pay such accruing dividends. À On March 24, 2020, Palm converted 250,000 shares of Convertible Preferred Stock into 250,000 shares of unregistered common stock. On July 21, 2020, the Company filed with the SEC a registration statement on Form S-3, that among other things, registered 571,429 common shares issued, or to be issued, to Palm upon conversion of the Convertible Preferred Stock into common shares. On September 30, 2020, the Company received a Notice of Effectiveness from the Securities and Exchange Commission for registration of these shares. On January 21, 2021, Palm converted their remaining 321,429 Convertible Preferred Shares into registered common shares. On May 30, 2021, the Company had no shares of Preferred Stock outstanding. Under the terms of the Preferred Stock Purchase Agreement, none of the cumulative dividends were paid to Palm during the period they owned the Preferred Stock. Once converted to common shares, Palm lost all rights to receive any past cumulative dividends. À FS-17 À À NOTE 7: INCOME TAXES À Provision for income taxes for the years ended May 31 consists of the following:

notice, furnish such information and assistance to the Company as may reasonably be required by the Company in connection with any litigation in which it may become a party. A d. Assignment Clause A Any successor of the Company, whether by purchase, merger, reorganization, or otherwise, shall assume and be bound by all obligations under this Agreement, including but not limited to the severance provisions outlined in Section 7(b). This Agreement shall be binding upon and inure to the benefit of any such successor. A 8. Assignment. This Agreement will be binding upon and inure to the benefit of (a) the heirs, executors, and legal representatives of Employee upon Employee's death, and (b) any successor of the Company. Any such successor of the Company will be deemed substituted for the Company under the terms of this Agreement for all purposes. For this purpose, "successor" means any person, firm, corporation, or other business entity which at any time, whether by purchase, merger, or otherwise, directly or indirectly acquires all or substantially all of the assets or business of the Company. The Company may assign its rights under this Agreement to any entity that assumes the Company's obligations hereunder in connection with any sale or transfer of all or a substantial portion of the Company's assets to such entity. None of the rights of Employee to receive any form of compensation payable pursuant to this Agreement may be assigned or transferred except by will or the Laws of descent and distribution. Any other attempted assignment, transfer, conveyance, or other disposition of Employee's right to compensation or other benefits will be null and void. A Biomerica, Inc. - Employment Agreement-4 -Confidential A 9. Notices. All notices, requests, demands, and other communications called for hereunder will be in writing and will be deemed given and shall be deemed to have been duly given when personally delivered or when mailed by U.S. registered or certified mail, return receipt requested and postage prepaid and addressed to the parties or their successors at the following addresses, or at such other addresses as the parties may later designate in writing: If to the Company: Attn: to its Chief Executive Officer. If to Employee: at the last residential address known by the Company. A 10. Legal Advice and Expenses. Employee acknowledges that he/she has had the opportunity to discuss this matter with and obtain advice from his/her attorney, has had sufficient time to, and has carefully read and fully understands all the provisions of this Agreement, and is knowingly and voluntarily entering into this Agreement. The Company and Employee shall each be responsible for their own legal and/or tax advice and expenses incurred in negotiating the terms and conditions of this Agreement and understanding the effects of this Agreement. A 11. Integration. This Agreement, together with the executed Confidentiality Agreement and any executed Arbitration Agreement represents the entire agreement and understanding between the parties as to the subject matter herein and supersedes all prior or contemporaneous agreements, whether written or oral. No alteration or modification of any of the provisions of this Agreement will be binding unless it is in writing and is signed by duly authorized representatives of the parties hereto. In entering into this Agreement, no party has relied on or made any representation, warranty, inducement, promise or understanding that is not in this Agreement. Employee acknowledges that Employee is not subject to any contract, obligation or understanding (whether written or not), that would in any way restrict the performance of Employee's duties as set forth in this Agreement. A 12. Waiver of Breach. The waiver of a breach of any term or provision of this Agreement, which must be in writing, will not operate as or be construed to be a waiver of any other previous or subsequent breach of this Agreement. A 13. Survival. The Confidentiality Agreement, any Arbitration Agreement, and the Company's and Employee's responsibilities under Section 7 will survive the termination of Employee's Employment. A 14. Headings. All captions and Section headings used in this Agreement are for reference only and do not form a part of this Agreement. A 15. Tax Withholding. All payments made pursuant to this Agreement will be subject to applicable tax withholding. The Company shall have no obligation to any person entitled to the benefits of this Agreement with respect to any tax obligation any such person incurs because of or attributable to this Agreement. A Biomerica, Inc. - Employment Agreement-5 -Confidential A 16. Choice of Law and Severability. This Agreement shall be interpreted in accordance with the laws of the State of California without giving effect to provisions governing the choice of law. If any provision of this Agreement becomes or is deemed invalid, illegal or unenforceable in any applicable jurisdiction by reason of the scope, extent or duration of its coverage, then such provision shall be deemed amended to the minimum extent necessary to conform to applicable law so as to be valid and enforceable or, if such provision cannot be so amended without materially altering the intention of the parties, then such provision shall be stricken and the remainder of this Agreement shall continue in full force and effect. If any provision of this Agreement is rendered illegal by any present or future statute, law, ordinance, rule or regulation (collectively, the "Law") then that provision shall be curtailed or limited only to the minimum extent necessary to bring the provision into compliance with the Law. All the other terms and provisions of this Agreement shall continue in full force and effect without impairment or limitation. A 17. In the event of any dispute or legal action arising out of or relating to this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees and costs, including any expenses incurred in enforcing or defending this Agreement, whether or not the dispute or legal action proceeds to final judgment. In the event that the Employee prevails in any action brought to enforce his rights under this Agreement or to recover damages for breach of this Agreement, the Company shall reimburse the Employee for all legal fees and expenses incurred by the Employee in connection with such action. A 18. Counterparts. This Agreement may be executed in counterparts, and each counterpart will have the same force and effect as an original and will constitute an effective, binding agreement on the part of each of the undersigned. A IN WITNESS WHEREOF, each of the parties has executed this Agreement, in the case of the Company by a duly authorized officer, as of the day and year written below. A BIOMERICA, INC. A EMPLOYEE A A By: A A Name: Zack Irani A Name: Gary Lu Title: CEO A A A A Date: A Date: A Biomerica, Inc. - Employment Agreement-6 -Confidential A EX-23.1.3 ex23.1.htm A EXHIBIT 23.1 A CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM A We consent to the incorporation by reference in the Registration Statement on Form S-3 (No. 333-274729) and the Registration Statements on Form S-8 (Nos. 333-179443, 333-204410, 333-224836 and 333-256377) of Biomerica, Inc. (the "Company") of our report dated August 28, 2024, relating to our audits of the Company's consolidated financial statements as of May 31, 2024 and 2023, and for each of the years then ended, which report includes an explanatory paragraph expressing substantial doubt regarding the Company's ability to continue as a going concern, included in the Company's Annual Report on Form 10-K for the fiscal year ended May 31, 2024. A /s/ HASKELL & WHITE LLP A A HASKELL & WHITE LLP A A Irvine, California A August 28, 2024 A A EX-31.1.4 ex31-1.htm A EXHIBIT 31.1 A CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 A I, Zackary S. Irani, certify that: A 1. I have reviewed this Annual Report on Form 10-K of Biomerica, Inc.; A 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; A 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects, the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; A 4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: A a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; A b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; A c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and A d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth 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; and A 5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of our internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or other persons performing the equivalent functions): A a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and A b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. A /s/ Zackary S. Irani A Zackary S. Irani A Chief Executive Officer A A Date: August 28, 2024 A A A EX-31.2 ex31-2.htm A EXHIBIT 31.2 A CERTIFICATION OF CHIEF FINANCIAL OFFICER PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 A I, Gary Lu, certify that: A 1. I have reviewed this Annual Report on Form 10-K of Biomerica, Inc.; A 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; A 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects, the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; A 4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: A a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; A b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; A c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and A d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth 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; and A 5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of our internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or other persons performing the equivalent functions): A a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and A b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. A /s/ Gary Lu A Gary Lu A Chief Financial Officer A A Date: August 28, 2024 A A A EX-32.1 ex32-1.htm A EXHIBIT 32.1 A CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 A In connection with the Annual Report of Biomerica, Inc. (the "Company") on Form 10-K for the year ended May 31, 2024, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Zackary Irani, Chief Executive Officer of the Company, certify, to the best of my knowledge, pursuant to Exchange Act Rule 15d-14(b) and 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes Oxley Act of 2002, as amended: A i. The Report fully complies with the requirements of Sections 13(a) or 15(d) of the Securities Exchange Act of 1934, and A ii. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. A /s/ Zackary S. Irani A Zackary S. Irani A Chief Executive Officer A A Date: August 28, 2024 A A A EX-32.2 ex32-2.htm A EXHIBIT 32.2 A CERTIFICATION OF CHIEF FINANCIAL OFFICER PURSUANT TO 18 U.S.C. SECTION 1350 AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 A In connection with the Annual Report of Biomerica, Inc. (the "Company") on Form 10-K for the year ended May 31, 2024, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Gary Lu, Chief Financial Officer of the Company, certify, to the best of my knowledge, pursuant to Exchange Act Rule 15d-14(b) and 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes Oxley Act of 2002, as amended: A i. The Report fully complies with the requirements of Sections 13(a) or 15(d) of the Securities Exchange Act of 1934, and A ii. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. A /s/ Gary Lu A Gary Lu A Chief Financial Officer A A Date: August 28, 2024 A A A EX-101.SCH 8 bmra-20240531.xsd XBRL SCHEMA FILE 00000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 00000002 - Statement - Consolidated Balance Sheets link:presentationLink link:calculationLink link:definitionLink 00000003 - Statement - Consolidated Balance Sheets (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000004 - Statement - Consolidated Statements of Operations and Comprehensive Loss link:presentationLink link:calculationLink link:definitionLink 00000005 - Statement - Consolidated Statements Shareholders' Equity link:presentationLink link:calculationLink link:definitionLink 00000006 - Statement - Consolidated Statements of Cash Flows link:presentationLink link:calculationLink link:definitionLink 00000007 - Disclosure - ORGANIZATION link:presentationLink link:calculationLink link:definitionLink 00000008 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES link:presentationLink link:calculationLink link:definitionLink 00000009 - Disclosure - PROPERTY AND EQUIPMENT, NET link:presentationLink link:calculationLink link:definitionLink 00000010 - Disclosure - INTANGIBLE ASSETS, NET link:presentationLink link:calculationLink link:definitionLink 00000011 - Disclosure - ACCOUNTS PAYABLE AND ACCRUED EXPENSES link:presentationLink link:calculationLink link:definitionLink 00000012 - Disclosure - SHAREHOLDERS' EQUITY link:presentationLink link:calculationLink link:definitionLink 00000013 - Disclosure - INCOME TAXES link:presentationLink link:calculationLink link:definitionLink 00000014 - Disclosure - GEOGRAPHIC INFORMATION link:presentationLink link:calculationLink link:definitionLink 00000015 - Disclosure - COMMITMENTS AND CONTINGENCIES link:presentationLink link:calculationLink link:definitionLink 00000016 - Disclosure - SUBSEQUENT EVENTS link:presentationLink link:calculationLink link:definitionLink 00000017 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) link:presentationLink link:calculationLink link:definitionLink 00000018 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Tables) link:presentationLink link:calculationLink link:definitionLink 00000019 - Disclosure - PROPERTY AND EQUIPMENT, NET (Tables) link:presentationLink link:calculationLink link:definitionLink 00000020 - Disclosure - INTANGIBLE ASSETS, NET (Tables) link:presentationLink link:calculationLink link:definitionLink 00000021 - Disclosure - ACCOUNTS PAYABLE AND ACCRUED EXPENSES (Tables) link:presentationLink link:calculationLink link:definitionLink 00000022 - Disclosure - SHAREHOLDERS' EQUITY (Tables) link:presentationLink link:calculationLink link:definitionLink 00000023 - Disclosure - INCOME TAXES (Tables) link:presentationLink link:calculationLink link:definitionLink 00000024 - Disclosure - GEOGRAPHIC INFORMATION (Tables) link:presentationLink link:calculationLink link:definitionLink 00000025 - Disclosure - COMMITMENTS AND CONTINGENCIES (Tables) link:presentationLink link:calculationLink link:definitionLink 00000026 - Disclosure - SCHEDULE OF NET INVENTORIES (Details) link:presentationLink link:calculationLink link:definitionLink 00000027 - Disclosure - SCHEDULE OF SHARE-BASED PAYMENT AWARD, STOCK OPTIONS, VALUATION ASSUMPTIONS (Details) link:presentationLink link:calculationLink link:definitionLink 00000028 - Disclosure - SCHEDULE OF DISAGGREGATION REVENUE (Details) link:presentationLink link:calculationLink link:definitionLink 00000029 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000030 - Disclosure - SCHEDULE OF PROPERTY AND EQUIPMENT, NET (Details) link:presentationLink link:calculationLink link:definitionLink 00000031 - Disclosure - SCHEDULE OF INTANGIBLE ASSETS, NET (Details) link:presentationLink link:calculationLink link:definitionLink 00000032 - Disclosure - SCHEDULE OF EXPECTED AMORTIZATION OF INTANGIBLE ASSETS (Details) link:presentationLink link:calculationLink link:definitionLink 00000033 - Disclosure - SCHEDULE OF ACCOUNTS PAYABLE AND ACCRUED EXPENSES (Details) link:presentationLink link:calculationLink link:definitionLink 00000034 - Disclosure - ACCOUNTS PAYABLE AND ACCRUED EXPENSES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000035 - Disclosure - SCHEDULE OF STOCK BASED COMPENSATION EXPENSE (Details) link:presentationLink link:calculationLink link:definitionLink 00000036 - Disclosure - SCHEDULE OF ACTIVITY TO AGGREGATE STOCK OPTIONS (Details) link:presentationLink link:calculationLink link:definitionLink 00000037 - Disclosure - SHAREHOLDERS' EQUITY (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000038 - Disclosure - SCHEDULE OF PROVISION FOR INCOME TAXES (Details) link:presentationLink link:calculationLink link:definitionLink 00000039 - Disclosure - SCHEDULE OF EFFECTIVE INCOME TAX RECONCILIATION (Details) link:presentationLink link:calculationLink link:definitionLink 00000040 - Disclosure - SCHEDULE OF DEFERRED TAX ASSETS (Details) link:presentationLink link:calculationLink link:definitionLink 00000041 - Disclosure - INCOME TAXES (Details Narrative)

link:presentationLink link:calculationLink link:definitionLink 00000042 - Disclosure - SCHEDULE OF GEOGRAPHIC INFORMATION (Details) link:presentationLink link:calculationLink link:definitionLink 00000043 - Disclosure - GEOGRAPHIC INFORMATION (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000044 - Disclosure - SCHEDULE OF OPERATING LEASES (Details) link:presentationLink link:calculationLink link:definitionLink 00000045 - Disclosure - SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS (Details) link:presentationLink link:calculationLink link:definitionLink 00000046 - Disclosure - SCHEDULE OF OTHER SUPPLEMENTAL LEASE INFORMATION (Details) link:presentationLink link:calculationLink link:definitionLink 00000047 - Disclosure - COMMITMENTS AND CONTINGENCIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL.9 bmra-20240531.cal.xml XBRL CALCULATION FILE EX-101.DEF 10 bmra-20240531.def.xml XBRL DEFINITION FILE EX-101.LAB 11 bmra-20240531.lab.xml XBRL LABEL FILE Class of Stock [Axis] Series A Preferred Stock [Member] Equity Components [Axis] Common Stock [Member] Additional Paid-in Capital [Member] AOCI Attributable to Parent [Member] Retained Earnings [Member] Sale of Stock [Axis] ATM Agreement [Member] Statistical Measurement [Axis] Minimum [Member] Maximum [Member] Concentration Risk Benchmark [Axis] Revenue Benchmark [Member] Concentration Risk Type [Axis] Customer Concentration Risk [Member] Related and Nonrelated Parties [Axis] Distributor One [Member] Accounts Receivable [Member] Four Distributor [Member] One Distributor [Member] Distributors in Asia [Member] Cost of Goods and Service, Product and Service Benchmark [Member] Supplier Concentration Risk [Member] One Vendor [Member] Geographical [Axis] MEXICO Asset Class [Axis] Property, Plant and Equipment [Member] Finite-Lived Intangible Assets by Major Class [Axis] Purchased Technology Rights [Member] Patents [Member] Investment, Name [Axis] Polish Distributor [Member] Antidilutive Securities [Axis] Share-Based Payment Arrangement, Option [Member] Product and Service [Axis] Clinical Lab [Member] Over The Counter [Member] Contract Manufacturing [Member] Physicians Office [Member] Long-Lived Tangible Asset [Axis] Equipment [Member] Furniture and Fixtures Leasehold Improvements [Member] Accounts Payable [Member] Two Vendor [Member] Award Type [Axis] Plan Name [Axis] 2014 Plan [Member] 2017 Plan [Member] 2020 Plan [Member] 2023 Plan [Member] Equity Interest Type [Axis] Transaction Type [Axis] 2020 Stock Incentive Plan [Member] ATM Offering [Member] Convertible Preferred Stock [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Stock Purchase Agreement [Member] Statement of Income Location, Balance [Axis] Cost of Sales [Member] Selling, General and Administrative Expenses [Member] Research and Development Expense [Member] Income Tax Jurisdiction [Axis] Domestic Tax Jurisdiction [Member] State and Local Jurisdiction [Member] Tax Credit Carryforward [Axis] Research Tax Credit Carryforward [Member] Asia [Member] Europe [Member] North America [Member] Middle East [Member] South America [Member] Property Subject to or Available for Operating Lease [Axis] Building in Irvine California [Member] Royalty Agreements [Member] Cover [Abstract] Document Type Amendment Flag Amendment Description Document Registration Statement Document Annual Report Document Quarterly Report Document Transition Report Document Shell Company Report Document Shell Company Event Date Document Period Start Date Document Period End Date Document Fiscal Period Focus Document Fiscal Year Focus Current Fiscal Year End Date Entity File Number Entity Registrant Name Entity Central Index Key Entity Primary SIC Number Entity Tax Identification Number Entity Incorporation, State or Country Code Entity Address, Address Line One Entity Address, Address Line Two Entity Address, Address Line Three Entity Address, City or Town Entity Address, State or Province Entity Address, Country Entity Address, Postal Zip Code Country Region City Area Code Local Phone Number Extension Written Communications Soliciting Material Pre-commencement Tender Offer Pre-commencement Issuer Tender Offer Title of 12(b) Security No Trading Symbol Flag Trading Symbol Security Exchange Name Title of 12(g) Security Security Reporting Obligation Annual Information Form Audited Annual Financial Statements Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Small Business Entity Emerging Growth Company Elected Not To Use the Extended Transition Period Document Accounting Standard Other Reporting Standard Item Number Entity Shell Company Entity Public Float Entity Bankruptcy Proceedings, Reporting Current Entity Common Stock, Shares Outstanding Documents Incorporated by Reference [Text Block] ICFR Auditor Attestation Flag Document Financial Statement Error Correction [Flag] Entity Listing, Par Value Per Share Auditor Firm ID Auditor Opinion [Text Block] Auditor Name Auditor Location Statement [Table] Statement [Line Items] Assets Current Assets: Cash and cash equivalents Accounts receivable, net Inventories, net Prepaid expenses and other Total current assets Property and equipment, net of accumulated depreciation and amortization Right-of-use assets, net of accumulated amortization of \$910,000 and \$617,000 as of May 31, 2024 and 2023, respectively Investments Intangible assets, net of accumulated amortization of \$48,000 and \$30,000 as of May 31, 2024 and 2023, respectively Other assets Total Assets Liabilities and Shareholders' Equity Current Liabilities: Accounts payable and accrued expenses Accrued compensation Advances from customers Lease liabilities, current portion Total current liabilities Lease liabilities, net of current portion Total Liabilities Commitments and contingencies (Note 9) Shareholders' Equity: Preferred stock, undesignated, no par value, 4,428,571 shares authorized, none issued and outstanding as of May 31, 2024 and 2023 Common stock, \$0.08 par value, 25,000,000 shares authorized, 16,821,646 issued and outstanding at May 31, 2024 and 2023, respectively Additional paid-in capital Accumulated other comprehensive loss Accumulated deficit Total Shareholders' Equity Total Liabilities and Shareholders' Equity Accumulated amortization Intangible assets, net of accumulated amortization Preferred stock, par value Preferred stock, shares authorized Preferred stock, shares issued Preferred stock, shares outstanding Common stock, par value Common stock, shares authorized Common stock, shares issued Common stock, shares outstanding Income Statement [Abstract] Net sales Cost of sales Gross profit Operating expenses: Selling, general and administrative Research and development Total operating expense Loss from operations Other income: Dividend and interest income Other income Total other income Loss before income taxes Provision for income taxes Net loss Basic net loss per common share Diluted net loss per common share Weighted average number of common and common equivalent shares: Basic Diluted Net loss Other comprehensive loss, net of tax: Foreign currency translation Comprehensive loss Balance Balance, shares Exercise of stock options Exercise of stock options, shares Net proceeds from ATM Net proceeds from ATM, shares Shares issued in connection with public offering Shares issued in connection with public offering, shares Compensation expense in connection with options granted Balance Balance, shares Statement of Cash Flows [Abstract] Cash flows from operating activities: Adjustments to reconcile net loss to net cash used in operating activities: Depreciation and amortization (Recovery) provision for allowance for credit losses Inventory reserve Share-based compensation Amortization of right-of-use asset Changes in assets and liabilities: Accounts receivable Inventories Prepaid expenses and other Other assets Accounts payable and accrued expenses Accrued compensation Advances from customers Reduction in lease liabilities Net cash used in operating activities Cash flows from investing activities: Purchases of property and equipment Expenditures related to intangibles Net cash used in investing activities Cash flows from financing activities: Gross proceeds from sale of common stock Deferred offering costs Costs from sale of common stock Proceeds from exercise of stock options Net cash (used in) provided by financing activities Effect of exchange rate changes in cash Net (decrease) increase in cash and cash equivalents Cash and cash equivalents at beginning of year Cash and cash equivalents at end of year Supplemental Disclosure of Cash Flow Information: Cash paid during the period for: Income taxes Non-cash investing and financing activities: Write off of fixed assets, cost Write off of fixed assets, accumulated depreciation Write off of intangible assets, cost Write off of intangible assets, accumulated amortization Organization, Consolidation and Presentation of Financial Statements [Abstract] ORGANIZATION Accounting Policies [Abstract] SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Property, Plant and Equipment [Abstract] PROPERTY AND EQUIPMENT, NET Goodwill and Intangible Assets Disclosure [Abstract] INTANGIBLE ASSETS, NET Payables and Accruals [Abstract] ACCOUNTS PAYABLE AND ACCRUED EXPENSES Equity [Abstract] SHAREHOLDERS' EQUITY Income Tax Disclosure [Abstract] INCOME TAXES Segment Reporting [Abstract] GEOGRAPHIC INFORMATION Commitments and Contingencies Disclosure [Abstract] COMMITMENTS AND CONTINGENCIES Subsequent Events [Abstract] SUBSEQUENT EVENTS PRINCIPLES OF CONSOLIDATION ACCOUNTING ESTIMATES LIQUIDITY AND GOING CONCERN FAIR VALUE OF FINANCIAL INSTRUMENTS CONCENTRATION OF CREDIT RISK GEOGRAPHIC CONCENTRATION CASH AND CASH EQUIVALENTS ACCOUNTS RECEIVABLE, NET PREPAID EXPENSES AND OTHER INVENTORIES, NET PROPERTY AND EQUIPMENT, NET INTANGIBLE ASSETS, NET INVESTMENTS SHARE-BASED COMPENSATION REVENUE RECOGNITION SHIPPING AND HANDLING FEES RESEARCH AND DEVELOPMENT INCOME TAXES ADVERTISING COSTS FOREIGN CURRENCY TRANSLATION RIGHT-OF-USE ASSETS AND LEASE LIABILITIES NET LOSS PER SHARE SEGMENT REPORTING REPORTING COMPREHENSIVE LOSS RECENT ACCOUNTING PRONOUNCEMENTS SCHEDULE OF NET INVENTORIES SCHEDULE OF SHARE-BASED PAYMENT AWARD, STOCK OPTIONS, VALUATION ASSUMPTIONS SCHEDULE OF DISAGGREGATION REVENUE SCHEDULE OF PROPERTY AND EQUIPMENT, NET SCHEDULE OF INTANGIBLE ASSETS, NET SCHEDULE OF EXPECTED AMORTIZATION OF INTANGIBLE ASSETS SCHEDULE OF ACCOUNTS PAYABLE AND ACCRUED EXPENSES SCHEDULE OF STOCK BASED COMPENSATION EXPENSE SCHEDULE OF ACTIVITY TO AGGREGATE STOCK OPTIONS SCHEDULE OF PROVISION FOR INCOME TAXES SCHEDULE OF EFFECTIVE INCOME TAX RECONCILIATION SCHEDULE OF DEFERRED TAX ASSETS SCHEDULE OF GEOGRAPHIC INFORMATION SCHEDULE OF OPERATING LEASES SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS SCHEDULE OF OTHER SUPPLEMENTAL LEASE INFORMATION Raw materials Work in progress Finished products Total gross inventory Inventory reserve Net inventory Property, Plant and Equipment [Table] Property, Plant and Equipment [Line Items] Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions and Methodology [Abstract] Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Dividend Rate Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate, Minimum Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate, Maximum Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Minimum Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Term Nature of Operation, Product Information, Concentration of Risk [Table] Product Information [Line Items] Total Accumulated deficit Working capital Shelf registration statement maximum authorized common stock issuance value Sale of stock, number of shares issued in transaction Sale of stock, price per share Sale of stock, consideration received on transaction Proceeds from issuance of common stock Sale of stock expenses Net proceeds from ATM (in Shares) Share price Deferred Offering Costs Average trading volume description Working capital Revenues Concentration risk, percentage Other receivables, gross, current inventory, gross Property, plant and equipment, net Threshold period past due for write-off of trade accounts receivable Allowance accounts receivable, credit loss Prepaid expense and other assets Inventory reserves Property, plant and equipment, useful life Depreciation, depletion and amortization Finite-lived intangible asset, useful life Amortization of intangible assets Intangible asset impairment charges Equity method investment, ownership percentage Share-based payment arrangement, expense Proceeds from customers Research and development expense Deferred tax assets, valuation allowance Deferred tax assets, net Advertising expense Antidilutive securities excluded from computation of earnings per share, amount (in shares) Furniture, fixtures and leasehold improvements Less accumulated depreciation Net property and equipment Patents Less accumulated amortization-patents Intangible assets, net 2025 2026 2027 2028 2029 Thereafter Total Accounts payable Accrued expenses Total Net sales percent Total stock option expense Options Outstanding, shares Options Outstanding Weighted Average Exercise Price Options outstanding, Aggregate Intrinsic Value Options granted, shares Options Granted Weighted Average Exercise Price Options exercised, shares Options Exercised Weighted Average Exercise Price Options exercised, Aggregate Intrinsic Value Options cancelled or expired, shares Options canceled or expired Weighted Average Exercise Price Options Outstanding, shares Options Outstanding Weighted Average Exercise Price Options outstanding, Aggregate Intrinsic Value Options vested and exercisable, shares Options vested and exercisable Weighted Average Exercise Price Options vested and exercisable Aggregate Intrinsic Value Subsidiary or Equity Method Investee, Sale of Stock, Type [Table] Subsidiary, Sale of Stock [Line Items] Share-based payment award, number of shares authorized Vesting period Award purchase price, percent Expiration period Granted, weighted average grant date fair value Compensation cost related to non-vested stock option Weighted average period expected term Exercisable weighted average remaining contractual term Vested, exercisable or expected to vest weighted average remaining contractual term Preferred stock, purchase price Sale of stock shares issued Sale of stock, net proceeds Dividends payable, amount per share Conversion of stock, shares converted Conversion of stock, shares issued Conversion of stock, shares issued upon conversion U.S. Federal Foreign Taxes Subsidiaries State and local Total current U.S. Federal State and local Total deferred Income tax expense Computed expected tax benefit Change in valuation allowance State income taxes, net of federal benefit Permanent tax differences and other Stock based compensation benefit Foreign taxes of subsidiaries Accounts receivable, principally due to allowance for credit losses Inventory valuation Compensated absences Net operating loss carryforwards Tax credit carryforwards Deferred rent expense/capitalized leases Stock options Sec 174 capitalized costs Losses of foreign subsidiaries and other, net Accumulated depreciation and amortization Total deferred tax assets Less valuation allowance Net deferred tax asset Effective income Tax Rate Reconciliation [Table] Effective Income Tax Rate Reconciliation [Line Items] Federal income tax rate Increase in valuation allowance Operating loss carryforwards Tax credit carryforward Schedule of Revenues from External Customers and Long-Lived Assets [Table] Revenues from External Customers and Long-Lived Assets [Line Items] Total Number of operating segments Operating lease cost Variable lease cost Short-term lease cost Total lease cost 2025 2026 2027 Total minimum future lease payments Less: imputed interest Total operating lease liabilities Cash paid for operating lease liabilities Weighted-average remaining lease term (years) Weighted-average discount rate Collaborative Arrangement and Arrangement Other than Collaborative [Table] Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Lease area Security deposit Lease term description Operating lease term Operating lease renewal term Royalty expense Royalty expense percentage of sales Liquidity [Policy Text Block] Working capital. Shelf registration statement maximum authorized common stock issuance value. ATM Agreement [Member] Sale of stock expenses. Distributor One [Member] Distributor [Member] Three Distributor [Member] One Distributor [Member] Deferred tax assets stock options. Deferred tax assets capitalized costs. Deferred tax assets losses of foreign subsidiaries other net. Deferred Tax Assets Accumulated Depreciation and Amortization. Distributors In Europe [Member] One Vendor [Member] Concentration Risk Geographic Policy [Policy Text Block] Accounts receivable credit loss expense reversal. Prepaid Expenses and Other [Policy Text Block] Purchased Technology Rights [Member] Polish Distributor [Member] Schedule of Supplemental Lease Information [Table Text Block] Royalty expense percentage of sales. Accumulated amortization. Finite lived patents accumulated amortization. Two Vendor [Member] 2014 Plan [Member] 2017 Plan [Member] 2020 Plan [Member] 2023 Plan [Member] Building in Irvine California [Member] Cash Paid During Year For [Abstract] Write off of intangible assets, cost. Write off of intangible assets, accumulated amortization. Write off of fixed assets cost. Write off of fixed assets accumulated depreciation. Stock issued during period value shares issued in connection with public offering. Adjustments to additional paid in capital compensation expense in connection with options granted. Stock issued during period shares issued in connection with public offering. 2020 Stock Incentive Plan [Member] ATM Offering [Member] Stock Purchase Agreement [Member] Clinical Lab [Member] Contract Manufacturing [Member] Physicians Office [Member] Furniture and Fixtures Leasehold Improvements [Member] Over The Counter [Member] Distributors in Asia [Member] Average trading volume description. Four Distributor [Member] Assets, Current Assets [Default Label] Liabilities, Current Liabilities Equity, Attributable to Parent Liabilities and Equity Cost of Revenue Gross Profit Operating Expenses Operating Income (Loss) Nonoperating Income (Expense) Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Income Tax Expense (Benefit) Comprehensive Income (Loss), Net of Tax, Attributable to Parent Shares, Outstanding Increase (Decrease) in Accounts Receivable Increase (Decrease) in Inventories Increase (Decrease) in Prepaid Expense and Other Assets Increase (Decrease) in Other Operating Assets Increase (Decrease) in Accounts Payable and Accrued Liabilities Increase (Decrease) in Employee Related Liabilities Increase (Decrease) in Contract with Customer, Liability Net Cash Provided by (Used in) Operating Activities Payments to Acquire Property, Plant, and Equipment Payments to Acquire Intangible Assets Net Cash Provided by (Used in) Investing Activities Payments of Financing Costs Payments of Stock Issuance Costs Net Cash Provided by (Used in) Financing Activities Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Property, Plant and Equipment, Policy [Policy Text Block] Goodwill and Intangible Assets, Policy [Policy Text Block] Income Tax, Policy [Policy Text Block] Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment FiniteLivedPatentsAccumulatedAmortization FiniteLived Intangible Assets, Net Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period Current Income Tax Expense (Benefit) Deferred Federal Income Tax Expense (Benefit) Deferred State and Local Income Tax Expense (Benefit) Deferred Income Tax Expense (Benefit) Deferred Tax Assets, Net of Valuation Allowance Lease, Cost Lessee, Operating Lease, Liability, to be Paid, Year One Lessee, Operating Lease, Liability, to be Paid, Year Two Lessee, Operating Lease, Liability, to be Paid, Year Three Lessee, Operating Lease, Liability, to be Paid Operating Lease, Weighted Average Remaining Lease Term Operating Lease, Weighted Average Discount Rate, Percent EX-101.PRE 12

MY%IOH>M-7)D5HQQC4@1(M#B!74IK@RPHHO&V ME,<5<3ONG>83 BMEVWTHK5M+(WD+S+*(P)*06) D;U>.0 Q 5JEHSY;GA MQSG?9>I>F3K#?>... (The text continues with a dense stream of alphanumeric characters, including symbols like @, #, %, &, and various punctuation marks, forming a complex, non-readable sequence.)

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Y0K10^31M14=G62HJ^1^Y9H9L.E#%K&A^UL\$=>7Z1H^VGL\$1.T^879.MN71=0H(6I^Y10^F.JJN=HF555N^GA^HT^U5B1I<=>(D2E.MT65<45
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Part III, Items 10 through 14 of this Annual Report on Form 10-K. Except for the portions of the Proxy Statement specifically incorporated by reference in this Form 10-K, the Proxy Statement and related proxy solicitation materials shall not be deemed to be filed as part hereof.200We have audited the accompanying consolidated balance sheets of <i>Biomerica, Inc.</i> (the "Company") as of May 31, 2024 and 2023, the related consolidated statements of operations and comprehensive loss, shareholders' equity, and cash flows for each of the years then ended, and the related notes (collectively, the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company as of May 31, 2024 and 2023, and the consolidated results of its operations and its cash flows for each of the years then ended, in conformity with U.S. generally accepted accounting principles.HASKELL & WHITE LLP Irvine, California 41700009719000947000722000237600020560002380003000007731000127970002010002130009100006170007420001035000165000165000480003000021200016:102000-110000-48195000

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These products are directed at chronic inflammatory illnesses that are widespread and common, and as such address very large markets. Our inFoods[®] IBS product uses a simple blood sample and is designed to identify patient-specific foods that, when removed from the diet, may alleviate IBS symptoms such as pain, bloating, diarrhea, and constipation. Instead of broad and difficult to manage dietary restrictions, the inFoods[®] IBS product works by identifying specific foods that may be causing an abnormally high immune response in the patient. A food identified as positive, which is causing the abnormal immune response in the patient, is simply removed from the diet to help alleviate IBS symptoms.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify;">Our existing medical diagnostic products are sold worldwide primarily in two markets: 1) clinical laboratories and 2) point-of-care (physicians' offices and over-the-counter drugstores like Walmart and CVS Pharmacy). The diagnostic test kits are used to analyze blood, urine, nasal, or fecal specimens from patients in the diagnosis of various diseases, food intolerances, and other medical complications, by measuring or detecting the existence and/or level of specific bacteria, hormones, antibodies, antigens, or other substances, which may exist in a patient's body, stools, or blood, often in extremely small concentrations.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify;">Due to the global COVID-19 pandemic, in March 2020, we began selling these COVID-19 related diagnostic tests during fiscal 2021, and we experienced significant revenues from such sales during fiscal 2021 and 2022 with lesser sales in fiscal 2023. Due to falling demand, there were no sales of our COVID-19 related products in fiscal 2024. As such, our COVID-19 product sales caused significant swings in our revenues over the past 4 years.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify;">The other existing products that contributed to our 2024 revenues are primarily focused on gastrointestinal diseases, food intolerances, and certain esoteric tests. These diagnostic test products utilize immunoassay technology. Most of our products are Conformite Europeenne ("CE") marked and/or sold for diagnostic use where they are registered by each country's regulatory agency. In addition, some products are cleared for sale in the United States by the FDA.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify;">Our existing medical diagnostic products are sold worldwide primarily in two markets: 1) clinical laboratories and 2) point-of-care (physicians' offices and over-the-counter drugstores like Walmart and CVS Pharmacy). 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In addition, some products are cleared for sale in the United States by the FDA.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify;">Our existing medical diagnostic products are sold worldwide primarily in two markets: 1) clinical laboratories and 2) point-of-care (physicians' offices and over-the-counter drugstores like Walmart and CVS Pharmacy). The diagnostic test kits are used to analyze blood, urine, nasal, or fecal specimens from patients in the diagnosis of various diseases, food intolerances, and other medical complications, by measuring or detecting the existence and/or level of specific bacteria, hormones, antibodies, antigens, or other substances, which may exist in a patient's body, stools, or blood, often in extremely small concentrations.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify;">Due to the global COVID-19 pandemic, in March 2020, we began selling these COVID-19 related diagnostic tests during fiscal 2021, and we experienced significant revenues from such sales during fiscal 2021 and 2022 with lesser sales in fiscal 2023. Due to falling demand, there were no sales of our COVID-19 related products in fiscal 2024. As such, our COVID-19 product sales caused significant swings in our revenues over the past 4 years.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify;">The other existing products that contributed to our 2024 revenues are primarily focused on gastrointestinal diseases, food intolerances, and certain esoteric tests. These diagnostic test products utilize immunoassay technology. Most of our products are Conformite Europeenne ("CE") marked and/or sold for diagnostic use where they are registered by each country's regulatory agency. In addition, some products are cleared for sale in the United States by the FDA.</p><p style="font: 10pt Times New Roman, Times, Serif; margin:

three years from the filing date. On May 10, 2024, the Company filed a prospectus supplement with the SEC, as part of the registration statement filed on September 28, 2023, which was declared effective on September 29, 2023. This supplement was intended to facilitate the sale of up to \$5,500,000 of common stock. As part of this transaction, the Company incurred \$81,000 of deferred offering costs. The amount of capital that we can raise under the ATM offering is highly dependent upon the trading volume and the trading price of our stock. The average trading volume of our stock over the last three full calendar months is approximately 229,000 shares per day and the high and low trading price of our stock during the same period of time was \$1.25 and \$0.50, respectively. If our stock continues to trade at low volumes and price, the amount of capital that we can raise under the ATM offering will be constrained.

The Company's ability to continue as a going concern over the next twelve months is influenced by several factors, including:

- Our need to access the capital and debt markets to meet current obligations and fund operations;
- Our ability to retain key employees and maintain critical operations with a substantially reduced workforce;
- Our capacity to manage operating expenses and maintain gross margins as we grow; and
- Our ability to obtain key operations with a substantially reduced workforce.

Management has analyzed the Company's cash flow requirements through August 2025 and beyond. Based on this analysis, we believe our current cash and cash equivalents are insufficient to meet our operating cash requirements and strategic growth objectives for the next twelve months. To address our capital needs and sustain operations beyond the next year, we are actively pursuing strategies to increase sales, reduce expenses, sell non-core assets, seek additional financing through debt or equity, and seek other strategic alternatives. While we are committed to these plans, there is no assurance that these efforts will be successful or sufficient to meet our capital requirements.

Our future viability depends on the successful execution of our strategic plans, securing additional financing, and achieving profitable operations.

The Company's consolidated financial statements as of May 31, 2024 were prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business.

FAIR VALUE OF FINANCIAL INSTRUMENTS

The Company maintains cash balances at certain financial institutions in excess of amounts insured by federal agencies. From time to time, the Company has uninsured balances. The Company does not believe it is exposed to any significant credit risks.

The Company provides credit in the normal course of business to customers throughout the United States and in foreign markets. The Company performs ongoing credit evaluations of its customers and requires accelerated prepayment in some circumstances.

Our net sales were approximately \$5,415,000 for fiscal 2024, compared to \$5,339,000 for fiscal 2023. For the fiscal years ended May 31, 2024, and 2023, the Company had one distributor each year that accounted for 64% of our net sales, respectively.

Our net sales were approximately \$966,000 and \$751,000 for fiscal 2024, and 2023, respectively. As of May 31, 2024, and 2023, the Company had four and one distributor, respectively, that accounted for a total of 36% and 37% of gross accounts receivable. Of the \$33% of gross accounts receivable, \$64% was owed by a distributor in Asia.

For the fiscal year ended May 31, 2024, the Company had one vendor which accounted for 16% of the purchases of raw materials. For the fiscal year ended May 31, 2023, the Company did not have any significant concentration of vendor spend for raw materials.

leases on the balance sheet with a corresponding right-of-use asset. Right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the lease commencement date based on the estimated present value of fixed lease payments over the lease term. Leases are classified as financing or operating which will drive the expense recognition pattern. The Company has elected to exclude short-term leases. The Company leases office space and copy machines, all of which are operating leases. Most leases include the option to renew and the exercise of the renewal options is at the Company's sole discretion. Options to extend or terminate a lease are considered in the lease term to the extent that the option is reasonably certain of exercise. The leases do not include the options to purchase the leased property. The depreciable life of assets and leasehold improvements are limited by the expected lease term. For additional information, see Note 9 Commitments and Contingencies.

NET LOSS PER SHARE

Basic loss per share is computed as net loss divided by the weighted average number of common shares outstanding for the period. Diluted loss per share reflects the potential dilution that could occur from common shares issuable through stock options, warrants and other convertible securities using the treasury stock method. The total amounts of anti-dilutive stock options not included in the loss per share calculation for the years ended May 31, 2024 and 2023 were

Antidilutive Securities Excluded From Computation Of Earnings Per Share Amount c20230601_20240531_us-gaap- Employee Stock Option Member z5ZaRsN0LDed title="Antidilutive Securities Excluded From Computation Of Earnings Per Share, amount (in shares)">3,479,616

Antidilutive Securities Excluded From Computation Of Earnings Per Share Amount c20220601_20230531_us-gaap- Employee Stock Option Member z0D1yZvCjH title="Antidilutive Securities Excluded From Computation Of Earnings Per Share, amount (in shares)">2,342,616

ASC 280, Segment Reporting ("ASC 280"), establishes standards for reporting, by public business enterprises, information about operating segments, products and services, geographic areas, and major customers. The Company's operations are analyzed by management and its chief operating decision maker as being part of a single industry segment: the design, development, marketing, and sales of diagnostic kits.

Comprehensive Income Policy Text Block ztZ0vEbV2LRh style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify;">Recent accounting pronouncements

RECENT ACCOUNTING PRONOUNCEMENTS

Recent ASU's issued by the FASB and guidance issued by the SEC did not, or are not believed by the management to, have a material effect on the Company's present or future consolidated financial statements.

In June 2016, the FASB issued ASU 2016-13, This ASU requires the measurement of all expected credit losses for financial assets, including trade receivables, held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. The guidance was initially effective for the Company for annual reporting periods beginning after December 15, 2019, and interim periods within those fiscal years. In November 2019, the FASB issued ASU 2019-10, "Financial Instruments - Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates," which, among other things, defers the effective date of ASU 2016-13 for public filers that are considered smaller reporting companies as defined by the SEC to fiscal years beginning after December 15, 2022, including interim periods within those years. Early adoption is permitted. The Company adopted ASU 2016-03 on June 1, 2023, and the adoption of this update did not have a material impact on the Company's consolidated financial statements.

ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, with early adoption permitted. We are currently evaluating the effect of adopting this pronouncement on our financial statements and disclosures.

In November 2023, the Financial Accounting Standards Board ("FASB") issued ASU 2023-07, "Improvements to Reportable Segment Disclosures." The ASU includes enhanced disclosure requirements, primarily related to significant segment expenses that are regularly provided to and used by the chief operating decision maker ("CODM"). The amendments are to be applied retrospectively to all prior periods presented in the financial statements. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, with early adoption permitted. We are currently evaluating the effect of adopting this pronouncement on our financial statements and disclosures.

In December 2023, the FASB issued ASU 2023-09, "Income Taxes (Topic 740): Improvements to Income Tax Disclosures". The ASU includes enhanced disclosure requirements, primarily related to the rate reconciliation and income taxes paid information. The amendments are to be applied prospectively in the financial statements. ASU 2023-09 is effective for fiscal years beginning after December 15, 2024, with early adoption permitted. We are currently evaluating the effect of adopting this pronouncement on our financial statements and disclosures.

NOTE 3. PROPERTY AND EQUIPMENT

Property Plant And Equipment	2024	2023
Property Plant And Equipment	1,331,000	1,331,000
Accumulated Depreciation	(1,394,000)	(1,394,000)
Net Property Plant And Equipment	\$ (63,000)	\$ (63,000)

The following is an approximate breakdown of property and equipment, net of accumulated depreciation:

Category	2024	2023
Equipment	1,394,000	1,394,000
Furniture, fixtures and leasehold improvements	211,000	211,000
Accumulated depreciation	(1,331,000)	(1,331,000)
Net property and equipment	\$ 274,000	\$ 274,000

For the Year Ended May 31, 2024

2023	2024
Cash paid for operating lease liabilities	356,000
Weighted-average remaining lease term (years)	2.27
Weighted-average discount rate	6.50%

Operating Lease Subsequent Events Text Block

NOTE 10: BIOMERICA, INC.

Subsequent Events

As part of our ongoing efforts to reduce costs, we have implemented significant cost-cutting measures, including a workforce reduction of nearly 15% in July 2024.

Cover - USD (\$) 12 Months Ended
May 31, 2024
Aug. 28, 2024
Nov. 30, 2023

Cover {Abstract} Document Type 10-K Amendment Flag false Document Annual Report true Document Transition Report false Document Period End Date May 31, 2024 Document Fiscal Period Focus FY Document Fiscal Year Focus 2024 Current Fiscal Year End Date 05-31 Entity File Number 001-37863 Entity Registrant Name BIOMERICA, INC. Entity Central Index Key 0000073290 Entity Tax Identification Number 95-2645573 Entity Incorporation State or Country Code DE Entity Address Address Line One 17571 Von Karman Avenue Entity Address City or Town Irvine Entity Address State or Province CA Entity Address Postal Zip Code 92614 City Area Code 949 Local Phone Number 645-2111 Title of 12(b) Security Common Stock, par value \$0.08 Trading Symbol BMRA Security Exchange Name NASDAQ Entity Well-known Seasoned Issuer No Entity Voluntary Filers No Entity Current Reporting Status Yes Entity Interactive Data Current Yes Entity Filer Category Non-accelerated Filer Entity Small Business true Entity Emerging Growth Company false Entity Shell Company false Entity Public Float \$ 14,544,346 Entity Common Stock, Shares Outstanding 16,821,646 Documents Incorporated by Reference [Text Block]

Portions of the registrant's definitive Proxy Statement on Schedule 14A relating to the registrant's 2024 annual meeting of stockholders, to be filed with the Securities and Exchange Commission within 120 days after the end of the fiscal year covered by this Annual Report on Form 10-K, are incorporated by reference in Part III, Items 10 through 14 of this Annual Report on Form 10-K. Except for the portions of the Proxy Statement specifically incorporated by reference in this Form 10-K, the Proxy Statement and related proxy solicitation materials shall not be deemed to be filed as part hereof.

ICFR Auditor Attestation Flag false Document Financial Statement Error Correction IFlag false Entity Listing, Par Value Per Share \$ 0.08 Auditor Firm ID 200 Auditor Opinion [Text Block] We have audited the accompanying consolidated balance sheets of (the "Company") as of May 31, 2024 and 2023, the related consolidated statements of operations and comprehensive loss, shareholders' equity, and cash flows for each of the years then ended, and the related notes (collectively, the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company as of May 31, 2024 and 2023, and the consolidated results of its operations and its cash flows for each of the years then ended, in conformity with U.S. generally accepted accounting principles. Biomerica, Inc. Auditor Name HASKELL & WHITE LLP Auditor Location Irvine, California

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

PCAOB issued Audit Firm Identifier

References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-K-Number-249-Section-310> Reference 2: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f> Reference 3: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f>

Details

Name: dei_AuditorFirmId Namespace Prefix: dei Data Type: dei:nonemptySequenceNumberItemType Balance Type: na Period Type: duration

References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-K-Number-249-Section-310> Reference 2: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f> Reference 3: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f>

Details

Name: dei_AuditorLocation Namespace Prefix: dei Data Type: dei:internationalNameItemType Balance Type: na Period Type: duration

References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-K-Number-249-Section-310> Reference 2: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f> Reference 3: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f>

<http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f>
<http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f>

[+ Details](#)
Name:dei_AuditorName_Namespace-Prefix:dei_Data-Type:dei:internationalNameItemType Balance-Type:na-Period-Type:duration

[-References](#)
Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Regulation-S-X-Number-210-Section-2-Subsection-2>

[+ Details](#)
Name:dei_AuditorOpinionTextBlock_Namespace-Prefix:dei_Data-Type:dtr-types:textBlockItemType 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](#)
Boolean flag that is true only for a form used as an annual report.

[+ References](#)
Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-K-Number-249-Section-310>Reference 2: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f>Reference 3: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f>

[+ Details](#)
Name:dei_DocumentAnnualReport_Namespace-Prefix:dei_Data-Type:xbrli:booleanItemType Balance-Type:na-Period-Type:duration

[-Definition](#)
Indicates whether any of the financial statement period in the filing include a restatement due to error correction.

[+ References](#)
Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Regulation-S-K-Number-229-Section-402-Subsection-w>Reference 2: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-K-Number-249-Section-310>Reference 3: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f>Reference 4: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f>

[+Details](#)

Name:dei_DocumentFinStmntErrorCorrectionFlag_Namespace Prefix:dei_Data Type:xbrli:booleanItemType 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 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>

[+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:submissionTypeItemType Balance Type:na Period Type:duration

[-Definition](#)

Documents incorporated by reference.

[+References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-23>

[+Details](#)

Name:dei_DocumentsIncorporatedByReferenceTextBlock_Namespace Prefix:dei_Data Type:dtr-types:textBlockItemType 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:** *xbri: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:** *xbri: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:** *xbri: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:** *xbri: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:** *xbri: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.yesNoItem* **Balance Type:***na* **Period Type:***duration*

-Definition

The par value per share of security quoted in same currency as Trading currency. Example: '0.01'.

+References

No definition available.

[+Details](#)
Name:*dei_EntityListingParValuePerShare* **Namespace Prefix:***dei* **Data Type:***dtr-types.perShareItemType* **Balance Type:***na* **Period Type:***duration*

-Definition

The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter.

+References

No definition available.

[+Details](#)
Name:*dei_EntityPublicFloat* **Namespace Prefix:***dei* **Data Type:***xbrli:monetaryItemType* **Balance Type:***credit* **Period Type:***instant*

-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:employerIdItemType* **Balance Type:** *na* **Period Type:** *duration*

- Definition

Indicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

+ References

No definition available.

+ Details

Name: *dei_EntityVoluntaryFilers* **Namespace Prefix:** *dei* **Data Type:** *dei:yesNoItemType* **Balance Type:** *na* **Period Type:** *duration*

- Definition

Indicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A.

+ References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Securities-Act-Number-230-Section-405>

+ Details

Name: *dei_EntityWellKnownSeasonedIssuer* **Namespace Prefix:** *dei* **Data Type:** *dei:yesNoItemType* **Balance Type:** *na* **Period Type:** *duration*

- References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-K-Number-249-Section-310>**Reference 2:** <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f>**Reference 3:** <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f>

+ Details

Name: *dei_IcfrAuditorAttestationFlag* **Namespace Prefix:** *dei* **Data Type:** *xbri:booleanItemType* **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:** *xbri:normalizedStringItemType* **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:securityTitleItemType* **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:edgarExchangeCodeItemType* **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:tradingSymbolItemType-Balance-Type:na-Period-Type:duration-XML-73-R2.htm-IDEA:XBRL-DOCUMENT
Consolidated Balance Sheets--USD (\$) May 31, 2024 May 31, 2023 **Current Assets:** Cash and cash equivalents \$ 4,170,000 \$ 9,719,000 **Accounts receivable, net** 947,000 722,000 **Inventories, net** 2,376,000 2,056,000 **Prepaid expenses and other** 238,000 300,000 **Total current assets** 7,731,000 12,797,000 **Property and equipment, net of accumulated depreciation and amortization** 201,000 213,000 **Right-of-use assets, net of accumulated amortization of \$910,000 and \$617,000 as of May 31, 2024 and 2023, respectively** 742,000 1,035,000 **Investments** 165,000 165,000 **Intangible assets, net of accumulated amortization of \$48,000 and \$30,000 as of May 31, 2024 and 2023, respectively** 212,000 165,000 **Other assets** 203,000 79,000 **Total Assets** 9,254,000 14,454,000 **Current Liabilities:** **Accounts payable and accrued expenses** 1,138,000 892,000 **Accrued compensation** 655,000 696,000 **Advances from customers** 85,000 60,000 **Lease liabilities, current portion** 326,000 297,000 **Total current liabilities** 2,204,000 1,945,000 **Lease liabilities, net of current portion** 459,000 785,000 **Total Liabilities** 2,663,000 2,730,000 **Commitments and contingencies (Note 9)** **Shareholders' Equity:** **Preferred stock, undesignated, no par value, 4,428,571 shares authorized, none issued and outstanding as of May 31, 2024 and 2023** Common stock, \$0.08 par value, 25,000,000 shares authorized, 16,821,646 issued and outstanding at May 31, 2024 and 2023, respectively 1,346,000 1,346,000 **Additional paid-in capital** 53,542,000 52,705,000 **Accumulated other comprehensive loss (102,000) (110,000) Accumulated deficit (48,195,000) (42,217,000) Total Shareholders' Equity** 6,591,000 11,724,000 **Total Liabilities and Shareholders' Equity** 9,254,000 14,454,000 **Series A Preferred Stock (Member) Shareholders' Equity: Preferred stock, undesignated, no par value, 4,428,571 shares authorized, none issued and outstanding as of May 31, 2024 and 2023**

- Definition

Sum of the carrying values as of the balance sheet date of obligations incurred through that date and due within one year (or the operating cycle, if longer), including liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received, taxes, interest, rent and utilities, accrued salaries and bonuses, payroll taxes and fringe benefits.

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

+ Details

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

- Definition

Amount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147481990/310-10-45-2>

+ Details

Name:us-gaap_AccountsReceivableNetCurrent_Namespace-Prefix:us-gaap_Data-Type:xbri:monetaryItemType-Balance-Type:debit-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-\(f\)-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-(f)-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-\(cc\)-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-(cc)-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-S99-Paragraph-1-Subparagraph-\(SX-210.4-08\(g\)\(1\)\(ii\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.4-08(g)(1)(ii))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic-825-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-28-Subparagraph-\(f\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic-825-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-28-Subparagraph-(f)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 12: <http://www.xbrl.org/2003/role/exampleRef-Topic-852-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-10-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 13: <http://www.xbrl.org/2003/role/exampleRef-Topic-946-SubTopic-830-Name-Accounting-Standards-Codification-Section-55-Paragraph-12-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479168/946-830-55-12>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph>

(SX 210.7-03(a)(12)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference-15>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.6-04\(B\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.6-04(B))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference-16>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(18\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(18))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference-17>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210.13-01\(a\)\(4\)\(i\)\)](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-S99-1Reference-18>; [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210.13-01\(a\)\(4\)\(ii\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(ii))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference-19>; [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210.13-01\(a\)\(4\)\(iii\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(iii))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference-20>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210.13-01\(a\)\(4\)\(iii\)\(A\)\)](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-S99-1Reference-21>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210.13-01\(a\)\(4\)\(iv\)\)](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-S99-1Reference-22>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210.13-01\(a\)\(5\)\)](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-S99-1Reference-23>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-\(SX-210.13-02\(a\)\(4\)\(i\)\)](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-S99-1Reference-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\(a\)\(4\)\(ii\)\(A\)\)](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)(ii)(A))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference-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\(a\)\(4\)\(ii\)\(B\)\)](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)(ii)(B))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference-26>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-\(SX-210.13-02\(a\)\(4\)\(iv\)\)](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-S99-1Reference-27>; 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[+ Details](#)

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

[- Definition](#)

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

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Publisher FASB - URI <https://asc.fasb.org/1943274/2147481404/852-10-50-7>

[+Details](#)

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

[-References](#)

No definition available.

[+Details](#)

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

-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.

+References

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+Details

Name:us-gaap_CommitmentsAndContingencies Namespace Prefix:us-gaap_ Data Type:xbri: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.

+References

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02(29)) - 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-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.7-03\(a\)-\(22\)\)](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)-(22))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>

+ Details

Name: *us-gaap_CommonStockValue* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:monetaryItemType* **Balance Type:** *credit* **Period Type:** *instant*

- Definition

Amount of obligation to transfer good or service to customer for which consideration has been received or is receivable.

+ References

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+ Details

Name: *us-gaap_ContractWithCustomerLiability* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:monetaryItemType* **Balance Type:** *credit* **Period Type:** *instant*

- Definition

Total of the carrying values as of the balance sheet date of obligations incurred through that date and payable for obligations related to services received from employees, such as accrued salaries and bonuses, payroll taxes and fringe benefits. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).

+ References

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+ Details

Name: *us-gaap_EmployeeRelatedLiabilitiesCurrent* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:monetaryItemType* **Balance Type:** *credit* **Period Type:** *instant*

- Definition

Sum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges.

+ References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)\(1\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)(1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2) **Reference 2:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2) **Reference 3:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482686/350-30-45-1>

+ Details

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

- Definition

Amount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer.

+ 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/2003/role/exampleRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483467/210-10-45-1](http://www.xbrl.org/2003/role/exampleRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483467/210-10-45-1)**Reference 3:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(6\)\)-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(6))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

+ Details

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

- Definition

Sum of the carrying amounts as of the balance sheet date of all investments.

+ References

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+ Details
Name:us-gaap_Investments Namespace Prefix:us-gaap Data Type:xbrli: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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+ Details

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

- Definition

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

+ References

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+ Details

Name:us-gaap_LiabilitiesAndStockholdersEquity Namespace Prefix:us-gaap_ Data Type:xbrli: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.

+ References

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[+ Details](#)

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

[-References](#)

No definition available.

[+ Details](#)

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

[-Definition](#)

Present value of lessee's discounted obligation for lease payments from operating lease, classified as current.

[+References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1)

[+ Details](#)

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

[-Definition](#)

Present value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent.

[+References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1)

[+ Details](#)

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

[-Definition](#)

Amount of lessee's right to use underlying asset under operating lease.

[+References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1)

[+ Details](#)

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

[-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\(28\)\)-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(28))-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-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.7-03\(a\)\(21\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.7-03(a)(21))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-S99-1)

[+ Details](#)

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

[-Definition](#)

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

[+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\(28\)\)-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(28))-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-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.7-03\(a\)\(21\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.7-03(a)(21))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-S99-1)

+ Details

Name:us-gaap_PreferredStockValue **Namespace Prefix:**us-gaap_ **Data Type:**xbri: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-599-Paragraph-1-Subparagraph-\(SX-210.5-02\(9\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-599-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.5-02(9))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-599-1)

+ Details

Name:us-gaap_PrepaidExpenseAndOtherAssetsCurrent **Namespace Prefix:**us-gaap_ **Data Type:**xbri: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-599-Paragraph-1-Subparagraph-\(SX-210.7-03\(a\)\(8\)\)-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)(8))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-599-1)**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 599-Paragraph 1-Subparagraph \(SX 210.5-02\(30\)\(a\)\(3\)\)-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 599-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/1943274/2147481372/052-10-55-10>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph \(g\)\(2\)\(i\)-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)(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 \(h\)\(2\)-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 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 599-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(23\)\(a\)\(4\)\)-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)(23)(a)(4))-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-210-599-1)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.6-04\(17\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section 599-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 599-Paragraph 1-Subparagraph \(SX 210.3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-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

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.5-02(29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.5-02\(30\)\)-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 599-Paragraph 1-Subparagraph (SX 210.5-02(30))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.5-02\(31\)\)-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 599-Paragraph 1-Subparagraph (SX 210.5-02(31))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 4: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/052-10-55-10>Reference 5: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147479168/946-830-55-12>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards>

~~Codification - Section 599 - Paragraph 1 - Subparagraph (SX 210.6-04(19)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference-7> - [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-2-Subparagraph-\(SX-210.6-05\(4\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-2-Subparagraph-(SX-210.6-05(4))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference-8> - [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-599-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-599-Paragraph-3-Subparagraph-(SX-210.6-09(4)(b))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference-9> - [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-599-Paragraph-3-Subparagraph-\(SX-210.6-09\(6\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-599-Paragraph-3-Subparagraph-(SX-210.6-09(6))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference-10> - [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-599-Paragraph-3-Subparagraph-\(SX-210.6-09\(7\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-599-Paragraph-3-Subparagraph-(SX-210.6-09(7))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference-11> - [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.4-08\(g\)\(1\)\(ii\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-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-S99-1Reference-12> - [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(c\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(c)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference-13> - [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-825-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-28-Subparagraph-\(f\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-825-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-28-Subparagraph-(f)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference-14> - [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-310-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-2-Subparagraph-\(SAB-Topic-4.E\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-310-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-2-Subparagraph-(SAB-Topic-4.E)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480418/310-10-S99-2>~~

[+ Details](#)

Name:us-gaap_StockholdersEquity_Namespace Prefix:us-gaap_Data Type: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

[- Details](#)

Name:us-gaap_StatementClassOfStockAxis=us-gaap_SeriesAPreferredStockMember_Namespace Prefix: Data Type:na Balance Type: Period Type: XML 74 R3.htm IDEA: XBRL DOCUMENT

Consolidated Balance Sheets (Parenthetical) - USD (\$) May 31, 2024 May 31, 2023 **Accumulated amortization** \$ 910,000 \$ 617,000 **Intangible assets, net of accumulated amortization** \$ 48,000 \$ 30,000 **Preferred stock, par value** \$ 0 \$ 0 **Preferred stock, shares authorized** 4,428,571 4,428,571 **Common stock, par value** \$ 0.08 \$ 0.08 **Common stock, shares authorized** 25,000,000 25,000,000 **Common stock, shares issued** 16,821,646 16,821,646 **Common stock, shares outstanding** 16,821,646 16,821,646 **Series A Preferred Stock [Member] - Preferred stock, par value** \$ 0.08 \$ 0.08 **Preferred stock, shares authorized** 571,429 571,429 **Preferred stock, shares issued** 00 **Preferred stock, shares outstanding** 00

[- Definition](#)

Accumulated amortization.

[+ References](#)

No definition available.

[+ Details](#)

Name:BMRA_OperatingLeaseRightOfUseAssetAccumulatedAmortization_Namespace Prefix:BMRA_Data Type:xbri:monetaryItemType Balance Type:credit Period Type: instant

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

+ Details

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

- Definition

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

+ References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 55-Paragraph 40-Publisher FASB-URI>

<https://asc.fasb.org/1943274/2147482640/350-30-55-40>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 10-Name Accounting Standards Codification-Section S45-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)\(1\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)(1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(16\)\)-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(16))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

+ Details

Name:us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization **Namespace Prefix:**us-gaap **Data Type:**xbrli:monetaryItemType **Balance Type:**credit **Period Type:**instant

- Definition

Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer.

+ 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://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13)

+ Details

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

- Definition

The maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws.

+ 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://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](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(16)(a))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)

+ Details

Name:us-gaap_PreferredStockSharesAuthorized **Namespace Prefix:**us-gaap **Data Type:**xbrli:sharesItemType **Balance Type:**na **Period Type:**instant

- Definition

Number of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares

~~issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt.~~

~~+ 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\(28\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13)~~

~~+ Details~~

~~Name:us-gaap_PreferredStockSharesIssued_Namespace Prefix:us-gaap_Data Type:xbrli:sharesItemType_Balance Type:na_Period Type:instant~~

~~- Definition~~

~~Aggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased.~~

~~+ 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\(28\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.6-05\(4\)\)](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 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(4\)\(b\)\)](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 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(16\)\(a\)\)](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 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(7\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(7)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>~~

~~+ Details~~

~~Name:us-gaap_PreferredStockSharesOutstanding_Namespace Prefix:us-gaap_Data Type:xbrli:sharesItemType_Balance Type:na_Period Type:instant~~

~~- Details~~

~~Name:us-gaap_StatementClassOfStockAxis=us-gaap_SeriesAPreferredStockMember_Namespace Prefix:Data Type:na_Balance Type:Period Type:XML 75 R4.htm IDEA: XBRL~~

~~DOCUMENT~~

~~Consolidated Statements of Operations and Comprehensive Loss - USD (\$) 12 Months Ended~~

~~May 31, 2024~~

~~May 31, 2023~~

~~Income Statement [Abstract] Net sales\$ 5,415,000\$ 5,339,000Cost of sales(4,804,000)(4,893,000)Gross profit611,00046,000Operating expenses: Selling, general and administrative5,487,0006,085,000Research and development1,491,0001,584,000Total operating expense6,978,0007,669,000Loss from operations(6,367,000)(7,223,000)Other income: Dividend and interest income431,000133,000Other income1,000Total other income431,000134,000Loss before income taxes(5,936,000)(7,089,000)Provision for income taxes(42,000)(51,000)Net loss\$ (5,978,000)\$ (7,140,000)Basic net loss per common share\$ (0.36)\$ (0.50)Diluted net loss per common share\$ (0.36)\$ (0.50)Weighted average number of common and common equivalent shares: Basic16,921,64614,154,269Diluted16,921,64614,154,269Net loss\$ (5,978,000)\$ (7,140,000)Other comprehensive loss, net of tax: Foreign currency translation8,000(36,000)Comprehensive loss\$ (5,970,000)\$ (7,176,000)~~

~~- 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.~~

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+ Details

Name:us-gaap_ComprehensiveIncomeNetOfTax_Namespace Prefix:us-gaap_Data Type:xbrl:monetaryItemType Balance Type:credit_Period Type:duration

- Definition

The aggregate cost of goods produced and sold and services rendered during the reporting period.

+ References

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[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 6:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(i))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)**Reference 7:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(ii))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)**Reference 8:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\(A\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(iii)(A))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)**Reference 9:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(iv))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)**Reference 10:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph \(SX 210.13-01\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(5))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)**Reference 11:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph-(SX-210.13-02(a)(4)(i))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)**Reference 12:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph \(SX 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+ Details

Name:us-gaap_CostOfRevenue_Namespace Prefix:us-gaap_ Data Type:xbri:monetaryItemType Balance Type:debit 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](http://www.xbrl.org/2003/role/disclosureRef-Topic-805-SubTopic-60-Name-Accounting-Standards-Codification-Section-65-Paragraph-1-Subparagraph-(g)-Publisher-FASB-URI)
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+ Details

Name:us-gaap_EarningsPerShareBasic_Namespace Prefix:us-gaap_Data Type:dt-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.

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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

Aggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity.

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1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B](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/1943274/2147480097/470-10-599-1B)**Reference 19:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(A\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B](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)(iii)(A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B)**Reference 20:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(B\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B](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)(iii)(B))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B)**Reference 21:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B](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)(iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B)**Reference 22:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 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+ Details

Name:us-gaap_GrossProfit_Namespace Prefix:us-gaap_ Data Type:xbri:monetaryItemType Balance Type:credit 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

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22>**Reference 2:** <http://www.xbrl.org/2003/role/exampleRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-48-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482785/280-10-55-48>**Reference 3:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(f\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-(f)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32)**Reference 4:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-30-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-30](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-30-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-30)**Reference 5:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-270-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(i\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482964/270-10-50-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-270-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(i)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482964/270-10-50-1)**Reference 6:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(ee\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-(ee)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32)**Reference 7:** [http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32)**Reference 8:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.7-04\(11\)\)-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(11))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477250/944-220-S99-1)**Reference 9:** <http://www.xbrl.org/2003/role/exampleRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-31-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-31>**Reference 10:** [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](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 11:** [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\(10\)\)-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(10))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483621/220-10-S99-2)**Reference 12:** [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\(15\)\)-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(15))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478524/942-220-S99-1)

[+ Details](#)

Name: us-gAAP_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest Namespace Prefix: us-gAAP Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration

[- References](#)

No definition available.

+ Details

Name:us-gaap_IncomeStatementAbstract_Namespace Prefix:us-gaap_Data Type:xbri:stringItemType Balance Type:na_Period Type:duration

- Definition

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

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-270-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(f\)-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-(f)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482964/270-10-50-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(ee\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32](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 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12>Reference 4: <http://www.xbrl.org/2003/role/exampleRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-231-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482663/740-10-55-231>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-9-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SAB-Topic-6.I.7\)-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.I.7)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479360/740-10-S99-1)Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-8-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-10-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-10>Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Subparagraph-\(h\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Subparagraph-(h)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.7-04\(9\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.7-04(9))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-45-Paragraph-2-Subparagraph-\(a\)-SubTopic-20-Topic-740-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482659/740-20-45-2](http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-45-Paragraph-2-Subparagraph-(a)-SubTopic-20-Topic-740-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482659/740-20-45-2)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.4-08\(h\)\)-SubTopic-10-Topic-235-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.4-08(h))-SubTopic-10-Topic-235-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1)

+ Details

Name:us-gaap_IncomeTaxExpenseBenefit_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

- Definition

Represents the total of interest and dividend income, including any amortization and accretion (as applicable) of discounts and premiums, earned from (1) loans and leases whether held-for-sale or held-in-portfolio; (2) investment securities; (3) federal funds sold; (4) securities purchased under agreements to resell; (5) investments in banker's acceptances, commercial paper, or certificates of deposit; (6) dividend income; or (7) other investments not otherwise specified herein.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.9-04\(2\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.9-04(2))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>**Reference 2:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.9-04\(5\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.9-04(5))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>**Reference 3:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.9-04\(4\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.9-04(4))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>**Reference 4:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.9-04\(3\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.9-04(3))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>**Reference 5:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.9-04\(1\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.9-04(1))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>**Reference 6:** <http://www.xbri.org/2009/role/commonPracticeRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 45-Paragraph 39> -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477346/946-830-45-39>

+ Details

Name:us-gaap_InterestAndDividendIncomeOperating_Namespace Prefix:us-gaap_Data Type:xbri: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.

+ 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).

+ 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\(7\)\)](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(7)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>

+ Details

Name:us-gAAP_NonoperatingIncomeExpense Namespace Prefix:us-gAAP Data Type:xbrli: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.

[+ References](#)

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[+ Details](#)

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

[-Definition](#)

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

[+ References](#)

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<http://www.xbrl.org/2003/role/disclosureRef-Topic-830-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-9-Publisher-FASB-URI>
<https://asc.fasb.org/1943274/2147481839/830-10-45-9>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic-830-SubTopic-20-Name-Accounting-Standards-Codification-Section-35-Paragraph-3-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482014/830-20-35-3>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic-830-SubTopic-30-Name-Accounting-Standards-Codification-Section-45-Paragraph-12-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147481694/830-30-45-12>

+ Details

Name: *us-gaap_OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationGainLossArisingDuringPeriodNetOfTax* **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 of income related to nonoperating activities, classified as other.

+ 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\(7\)\(d\)\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-(SX-210.5-03(7)(d))-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>

+ Details

Name: *us-gaap_OtherNonoperatingIncome* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:monetaryItemType Balance Type:credit Period Type:duration*

-Definition

Amount of expense for research and development. Includes, but is not limited to, cost for computer software product to be sold, leased, or otherwise marketed and writeoff of research and development assets acquired in transaction other than business combination or joint venture formation or both. Excludes write-down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity.

+ References

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+ Details

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

- Definition

Amount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss).

+ References

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+ Details
Name:us-gaap_Revenues_Namespace_Prefix:us-gaap_Data_Type:xbri:monetaryItemType_Balance_Type:credit_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\(4\)\)-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(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:xbri: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
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+ Details
Name:us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding_Namespace_Prefix:us-gaap_Data_Type:xbri:sharesItemType_Balance_Type:na_Period_Type:duration

- References
No definition available.

+ Details
Name:us-gaap_WeightedAverageNumberOfSharesOutstandingAbstract_Namespace_Prefix:us-gaap_Data_Type:xbri: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)
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+ Details
Name:us-gaap_WeightedAverageNumberOfSharesOutstandingBasic_Namespace_Prefix:us-gaap_Data_Type:xbri:sharesItemType_Balance_Type:na_Period_Type:duration XML 76 R5.htm-IDEA: XBRL DOCUMENT

Consolidated Statements Shareholders' Equity-	Common Stock	Additional Paid-in Capital	AOCI Attributable to Parent	Retained Earnings	Total
USD (\$)	[Member]	[Member]	[Member]	[Member]	
Balance at May 31, 2022	\$ 42,447,000	\$ (74,000)	\$ (35,077,000)	\$ 8,325,000	Balance, shares at May 31, 2022 12,867,924
Exercise of stock options, shares	46,500	46,500	Net proceeds from ATM, \$ 46,000	1,915,000	\$ 1,961,000
Net proceeds from ATM, shares	573,889	Shares issued in connection with public offering	\$ 267,000	7,081,000	7,348,000
Shares issued in connection with public offering, shares	3,333,333	Foreign currency translation	(36,000)	(36,000)	Compensation expense in connection with options granted
1,185,000	1,185,000	Net loss	(7,140,000)	(7,140,000)	Balance at May 31, 2023
\$ 1,346,000	\$ 52,705,000	(110,000)	(42,217,000)	11,724,000	Balance, shares at May 31, 2023 16,821,646
Foreign currency translation	8,000	8,000	Compensation expense in connection with options granted	837,000	837,000
Net loss	(5,978,000)	(5,978,000)	Balance at May 31, 2024	\$ 1,346,000	\$ 53,542,000
(102,000)	(48,195,000)	\$ 6,591,000	Balance, shares at May 31, 2024	16,821,646	

- Definition
Adjustments to additional paid in capital compensation expense in connection with options granted.

+ References

No definition available.

+ Details

Name: *BMRA_AdjustmentsToAdditionalPaidInCapitalCompensationExpenseInConnectionWithOptionsGranted* Namespace Prefix: *BMRA* Data Type: *xbri:monetaryItemType* Balance Type: *credit* Period Type: *duration*

- Definition

Stock issued during period shares issued in connection with public offering.

+ References

No definition available.

+ Details

Name: *BMRA_StockIssuedDuringPeriodSharesSharesIssuedInConnectionWithPublicOffering* Namespace Prefix: *BMRA* Data Type: *xbri:sharesItemType* Balance Type: *na* Period Type: *duration*

- Definition

Stock issued during period value shares issued in connection with public offering.

+ References

No definition available.

+ Details

Name: *BMRA_StockIssuedDuringPeriodValueSharesIssuedInConnectionWithPublicOffering* Namespace Prefix: *BMRA* Data Type: *xbri: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.

+ References

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

-Definition

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

+References

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+Details

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

-Definition

Number of shares issued which are neither cancelled nor held in the treasury.

+References

No definition available.

+Details

Name:us-gaap_SharesOutstanding_Namespace Prefix:us-gaap_Data Type:xbri:sharesItemType Balance Type:na Period Type:instant

-Definition

Number of new stock issued during the period.

+References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478448/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478448/946-505-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(4\)\(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(4)(b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-03\(i\)\(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-03(i)(1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3)

~~3Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.3-04\)](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/1943274/2147480000/505-10-S99-1>~~

+ Details

Name:us-gaap_StockIssuedDuringPeriodSharesNewIssues **Namespace Prefix:**us-gaap **Data Type:**xbri:sharesItemType **Balance Type:**na **Period Type:**duration

- Definition

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

+ References

~~Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-SubTopic-10-Topic-505-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(28\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(28))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(29\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(29))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(c\)\(1\)\(iv\)\(02\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(c)(1)(iv)(02)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.3-04\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480000/505-10-S99-1](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/1943274/2147480000/505-10-S99-1)~~

+ Details

Name:us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised **Namespace Prefix:**us-gaap **Data Type:**xbrli:sharesItemType **Balance 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.

+ References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>**Reference 2:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)**Reference 3:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)**Reference 4:** <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 11-Publisher FASB-URI https://asc.fasb.org/1943274/2147479168/946-830-55-11>**Reference 5:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 45-Paragraph 4-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478009/946-205-45-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 45-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478009/946-205-45-4)**Reference 6:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478448/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478448/946-505-50-2)**Reference 7:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(4\)\(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(4)(b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)**Reference 8:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)

+ Details

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

- Definition

Value of stock issued as a result of the exercise of stock options.

+ References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>**Reference 2:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)**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\(30\)\)-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))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)**Reference 4:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(31\)\)-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(31))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)**Reference 5:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](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_StockIssuedDuringPeriodValueStockOptionsExercised **Namespace Prefix:**us-gaap **Data Type:**xbrli:monetaryItemType **Balance Type:**credit **Period Type:**duration

- Definition

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

+ 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\(29\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)**Reference 2:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(30\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(30))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)**Reference 3:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(31\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(31))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)**Reference 4:** <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10>**Reference 5:** <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147479168/946-830-55-12>**Reference 6:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name 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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](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(4)(b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)**Reference 9:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(6\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(6))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)**Reference 10:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(7\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(7))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)**Reference 11:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(g)(1)(ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)**Reference 12:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3)**Reference 13:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)**Reference 14:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SAB Topic 4.E\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SAB Topic 4.E)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2)

[+ Details](#)

Name:us-gaap_StockholdersEquity_Namespace-Prefix:us-gaap_Data-Type:xbrli:monetaryItemType-Balance-Type:credit-Period-Type:instant-XML 77 R6.htm-IDEA:XBRL DOCUMENT

Consolidated-Statements-of-Cash-Flows--USD(\$)-12-Months-Ended

May-31, 2024
May-31, 2023
Cash flows from operating activities: Net loss\$ (5,978,000)\$ (7,140,000)Adjustments to reconcile net loss to net cash used in operating activities: Depreciation and amortization81,00084,000(Recovery) provision for allowance for credit losses(10,000)342,000Inventory reserve(205,000)(174,000)Share-based compensation837,000 1,185,000Amortization of right-of-use asset293,000267,000Changes in assets and liabilities: Accounts receivable(215,000)(291,000)Inventories(115,000)534,000Prepaid expenses and other62,00020,000Other assets(44,000)18,000Accounts payable and accrued expenses246,000(80,000)Accrued compensation(41,000)49,000Advances from customers25,0009,000Reduction in lease liabilities(297,000)(297,000)Net cash used in operating activities(5,361,000)(5,474,000)Cash flows from investing activities: Purchases of property and equipment(51,000)(64,000)Expenditures related to intangibles(64,000)(14,000)Net cash used in investing activities(115,000)(78,000)Cash flows from financing activities: Gross proceeds from sale of common stock10,014,000Defered offering costs(81,000)Costs from sale of common stock(705,000)Proceeds from exercise of stock options81,000Net cash (used in) provided by financing activities(81,000)9,390,000Effect of exchange rate changes in cash8,000(36,000)Net (decrease) increase in cash and cash equivalents(5,549,000)3,802,000Cash and cash equivalents at beginning of year9,719,0005,917,000Cash and cash equivalents at end of year 4,170,0009,719,000Cash paid during the period for: Income taxes41,00051,000Non-cash investing and financing activities: Write off of fixed assets, cost 40,000Write off of fixed assets, accumulated depreciation 40,000Write off of intangible assets, cost 6,000Write off of intangible assets, accumulated amortization\$ 6,000

[- Definition](#)

Cash Paid During Year For [Abstract]

[+ References](#)

No definition available.

[+ Details](#)

Name:BMRA_CashPaidDuringYearForAbstract_Namespace-Prefix:BMRA_Data-Type:xbrli:stringItemType-Balance-Type:na-Period-Type:duration

[- Definition](#)

Write off of fixed assets, accumulated depreciation.

[+ References](#)

No definition available.

[+ Details](#)

Name:BMRA_WriteOffOffixedAssetsAccumulatedDepreciation_Namespace-Prefix:BMRA_Data-Type:xbrli:monetaryItemType-Balance-Type:credit-Period-Type:duration

[- Definition](#)

Write off of fixed assets, cost.

[+ References](#)

No definition available.

[+ Details](#)

Name:BMRA_WriteOffOffixedAssetsCost_Namespace-Prefix:BMRA_Data-Type:xbrli:monetaryItemType-Balance-Type:credit-Period-Type:duration

[- Definition](#)

Write off of intangible assets, accumulated amortization.

[+ References](#)

No definition available.

[+ Details](#)

Name:BMRA_WriteOffOfIntangibleAssetsAccumulatedAmortization_Namespace-Prefix:BMRA_Data-Type:xbrli:monetaryItemType-Balance-Type:credit-Period-Type:duration

[- Definition](#)

Write off of intangible assets, cost.

[+ References](#)

No definition available.

[+ Details](#)

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

[+ References](#)

Reference 1: <http://www.xbrli.org/2003/role/disclosureRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-8-Publisher-FASB-URI-https://asc.fash.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.fash.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.fash.org/1943274/2147482740/230-10-45-4>

+ Details

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

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

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 830-SubTopic 230-Name Accounting Standards Codification-Section 45-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147477401/830-230-45-1>

+ Details

Name:us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations_Namespace

Prefix:us-gaap Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

-Definition

Amount, after refund, of cash paid to foreign, federal, state, and local jurisdictions as income tax.

+References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2A-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482913/230-10-50-2A>**Reference 2:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-23-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-23>**Reference 3:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-22>**Reference 4:** <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-230-SubTopic-10-Section-50-Paragraph-2-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482913/230-10-50-2>

+Details

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

-Definition

The increase (decrease) during the reporting period in the amounts payable to vendors for goods and services received and the amount of obligations and expenses incurred but not paid.

+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](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_IncreaseDecreaseInAccountsPayableAndAccruedLiabilities Namespace Prefix:us-gaap Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

-Definition

The increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services.

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

+Details

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

-Definition

Amount of increase (decrease) in obligation to transfer good or service to customer for which consideration has been received or is receivable.

+References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-912-SubTopic-310-Name-Accounting-Standards-Codification-Section-45-Paragraph-11-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478345/912-310-45-11](http://www.xbrl.org/2003/role/disclosureRef-Topic-912-SubTopic-310-Name-Accounting-Standards-Codification-Section-45-Paragraph-11-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478345/912-310-45-11)**Reference 2:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-28-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-28-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-28)

+ Details

Name: *us-gaap_IncreaseDecreaseInContractWithCustomerLiability* **Namespace Prefix:** *us-gaap_* **Data Type:** *xbri:monetaryItemType* **Balance Type:** *debit* **Period Type:** *duration*

- Definition

The increase (decrease) during the reporting period in the aggregate amount of obligations related to services received from employees, such as accrued salaries and bonuses, payroll taxes and fringe benefits.

+ 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](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_IncreaseDecreaseInEmployeeRelatedLiabilities* **Namespace Prefix:** *us-gaap_* **Data Type:** *xbri:monetaryItemType* **Balance Type:** *debit* **Period Type:** *duration*

- Definition

The increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities.

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

+ Details

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

- References

No definition available.

+ Details

Name: *us-gaap_IncreaseDecreaseInOperatingCapitalAbstract* **Namespace Prefix:** *us-gaap_* **Data Type:** *xbri:stringItemType* **Balance Type:** *na* **Period Type:** *duration*

- Definition

Amount of increase (decrease) in obligation for operating lease.

+ References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28)**Reference 2:** [http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(g\)\(1\)-SubTopic 20-Topic 842-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-4](http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (g)(1)-SubTopic 20-Topic 842-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-4)

+ Details

Name: *us-gaap_IncreaseDecreaseInOperatingLeaseLiability* **Namespace Prefix:** *us-gaap_* **Data Type:** *xbri:monetaryItemType* **Balance Type:** *debit* **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](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:** *xbri: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](http://fasb.org/us-gaap/role/ref/legacyRef-Name%20Accounting%20Standards%20Codification-Section%2045-Paragraph%2028-Subparagraph%20(a)-SubTopic%2010-Topic%20230-Publisher%20FASB-URI%20https://asc.fasb.org/1943274/2147482740/230-10-45-28)

+ Details

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

- Definition

The change in the inventory reserve representing the cumulative difference in cost between the first in, first out and the last in, first out inventory valuation methods, which change has been reflected in the statement of income during the period.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 330-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SAB Topic 5.L\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480581/330-10-599-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic%20330-SubTopic%2010-Name%20Accounting%20Standards%20Codification-Section%20599-Paragraph%201-Subparagraph%20(SAB%20Topic%205.L)-Publisher%20FASB-URI%20https://asc.fasb.org/1943274/2147480581/330-10-599-1)

+ Details

Name: *us-gaap_InventoryLIFOReservePeriodCharge* **Namespace Prefix:** *us-gaap* **Data Type:** *xbri: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](http://www.xbrl.org/2003/role/disclosureRef-Topic%20230-SubTopic%2010-Name%20Accounting%20Standards%20Codification-Section%2045-Paragraph%2024-Publisher%20FASB-URI%20https://asc.fasb.org/1943274/2147482740/230-10-45-24)

+ Details

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

- References

No definition available.

+ Details

Name: *us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract* **Namespace Prefix:** *us-gaap* **Data Type:** *xbri: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](http://www.xbrl.org/2003/role/disclosureRef-Topic%20230-SubTopic%2010-Name%20Accounting%20Standards%20Codification-Section%2045-Paragraph%2024-Publisher%20FASB-URI%20https://asc.fasb.org/1943274/2147482740/230-10-45-24)

+ Details

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

- References

No definition available.

+ Details

Name: *us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract* **Namespace Prefix:** *us-gaap* **Data Type:** *xbri: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](http://fasb.org/us-gaap/role/ref/legacyRef-Topic%20230-SubTopic%2010-Name%20Accounting%20Standards%20Codification-Section%2045-Paragraph%2028-Publisher%20FASB-URI%20https://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](http://fasb.org/us-gaap/role/ref/legacyRef-Topic%20230-SubTopic%2010-Name%20Accounting%20Standards%20Codification-Section%2045-Paragraph%2024-Publisher%20FASB-URI%20https://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](http://fasb.org/us-gaap/role/ref/legacyRef-Topic%20230-SubTopic%2010-Name%20Accounting%20Standards%20Codification-Section%2045-Paragraph%2025-Publisher%20FASB-URI%20https://asc.fasb.org/1943274/2147482740/230-10-45-25)

+ Details

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

-References

No definition available.

+ Details

Name:us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix:us-gaap_ Data Type:xbri: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 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://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(20\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](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(20))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(g)(1)(ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](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 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](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 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(b\)\(2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (b)(2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-3)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\)\(2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b)(2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-1)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](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 13: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](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 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](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 16: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-4>Reference 17: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147479168/946-830-55-10>Reference 18: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147479105/946-220-45-7>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\(18\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/214747250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 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https://asc.fasb.org/1943274/2147483499/205-20-50-7>Reference 34: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 35: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1A-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1A-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A)Reference 36: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1B-Subparagraph \(a\)-Publisher FASB-URI 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[+ Details](#)

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

[- References](#)

No definition available.

[+ Details](#)

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

[- Definition](#)

Amount of periodic reduction over lease term of carrying amount of right-of-use asset from operating lease.

[+ References](#)

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-28-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-28-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-28)

[+ Details](#)

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

[- Definition](#)

The cash outflow for loan and debt issuance costs.

[+ References](#)

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-230-SubTopic-10-Section-45-Paragraph-15-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-15>

[+ Details](#)

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

[- Definition](#)

The cash outflow for cost incurred directly with the issuance of an equity security.

[+ References](#)

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-230-SubTopic-10-Section-45-Paragraph-15-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-15>

[+ Details](#)

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

[- Definition](#)

The cash outflow to acquire asset without physical form usually arising from contractual or other legal rights, excluding goodwill.

[+ References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-13-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-13](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-13-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-13)

[+ Details](#)

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

[- Definition](#)

The cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets.

[+ References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-13-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-13](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-13-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-13)

[+ Details](#)

Name:us-gaap_PaymentsToAcquirePropertyPlantAndEquipment **Namespace Prefix:**us-gaap **Data Type:**xbri: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

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

Amount of expense (reversal of expense) for expected credit loss on accounts receivable.

+References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 326-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479319/326-20-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic 326-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479319/326-20-50-13)**Reference 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\(5\)\)-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(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)

+Details

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

-Definition

Amount of noncash expense for share-based payment arrangement.

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

+Details

Name:us-gaap_ShareBasedCompensation **Namespace Prefix:**us-gaap **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**duration **XML 78 R7.htm IDEA: XBRL DOCUMENT ORGANIZATION 12 Months Ended May 31, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] ORGANIZATION NOTE 1: ORGANIZATION**

Biomerica, Inc. and its subsidiaries (which includes wholly-owned subsidiaries, Biomerica de Mexico and BioEurope GmbH) is a biomedical technology company that develops, patents, manufactures and markets advanced diagnostic and therapeutic products used at the point-of-care (physicians' offices and over-the-counter through drugstores and online) and in hospital/clinical laboratories for detection and/or treatment of medical conditions and diseases. Our diagnostic test kits are used to analyze blood, urine, nasal, or fecal material from patients in the diagnosis of various diseases, food intolerances and other medical

complications, or to measure the level of specific hormones, antibodies, antigens, or other substances, which may exist in the human body in extremely small concentrations. The Company's products are designed to enhance the health and well-being of people, while reducing total healthcare costs.

Our primary focus is the research, development, commercialization and in certain cases regulatory approval, of patented, diagnostic-guided therapy ("DGT") products to treat gastrointestinal diseases, such as irritable bowel syndrome ("IBS"), and other inflammatory diseases. These products are directed at chronic inflammatory illnesses that are widespread and common, and as such address very large markets. Our inFoods IBS product uses a simple blood sample and is designed to identify patient-specific foods that, when removed from the diet, may alleviate IBS symptoms such as pain, bloating, diarrhea, and constipation. Instead of broad and difficult-to-manage dietary restrictions, the inFoods IBS product works by identifying specific foods that may be causing an abnormally high immune response in the patient. A food identified as positive, which is causing the abnormal immune response in the patient, is simply removed from the diet to help alleviate IBS symptoms.

Our existing medical diagnostic products are sold worldwide primarily in two markets: 1) clinical laboratories and 2) point-of-care (physicians' offices and over-the-counter drugstores like Walmart and CVS Pharmacy). The diagnostic test kits are used to analyze blood, urine, nasal, or fecal specimens from patients in the diagnosis of various diseases, food intolerances, and other medical complications, by measuring or detecting the existence and/or level of specific bacteria, hormones, antibodies, antigens, or other substances, which may exist in a patient's body, stools, or blood, often in extremely small concentrations.

Due to the global COVID-19 pandemic, in March 2020, we began selling these COVID-19 related diagnostic tests during fiscal 2021, and we experienced significant revenues from such sales during fiscal 2021 and 2022 with lesser sales in fiscal 2023. Due to falling demand, there were no sales of our COVID-19 related products in fiscal 2024. As such, our COVID-19 product sales caused significant swings in our revenues over the past 4 years.

The other existing products that contributed to our 2024 revenues are primarily focused on gastrointestinal diseases, food intolerances, and certain esoteric tests. These diagnostic test products utilize immunoassay technology. Most of our products are Conformite Europeenne ("CE") marked and/or sold for diagnostic use where they are registered by each country's regulatory agency. In addition, some products are cleared for sale in the United States by the FDA.

-References

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-Definition

The entire disclosure for organization, consolidation and basis of presentation of financial statements disclosure.

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Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480424/946-10-50-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480424/946-10-50-2>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic-810-Name-Accounting-Standards-Codification-Publisher-FASB-URI-https://asc.fasb.org/810/tableOfContent>Reference 4: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic-205-Name-Accounting-Standards-Codification-Publisher-FASB-URI-https://asc.fasb.org/205/tableOfContent>

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Balance Type:na Period Type:duration XML 79 R8.htm IDEA: XBRL DOCUMENT

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 12 Months Ended

May 31, 2024

Accounting Policies [Abstract] SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

PRINCIPLES OF CONSOLIDATION

The consolidated financial statements for the years ended May 31, 2024 and 2023, include the accounts of Biomerica, Inc. ("Biomerica") as well as its wholly-owned German subsidiary ("BioEurope GmbH") and Mexican subsidiary ("Biomerica de Mexico"). All significant intercompany accounts and transactions have been eliminated in consolidation.

ACCOUNTING ESTIMATES

The preparation of our consolidated financial statements in accordance with generally accepted accounting principles in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as the disclosure of contingent assets and liabilities at the date of the financial statements. These estimates also impact the reported amounts of revenues and expenses during the reporting period. Key estimates include the allowance for doubtful accounts, based on both current and historical practices with customers; variable consideration in revenue recognition, estimated based on agreements that include guarantees of specified profit margins, requiring adjustments based on actual sales performance and market conditions; stock option forfeiture rates, calculated using historical data; and inventory obsolescence, where inventory is stated at the lower of cost or net realizable value (NRV) and assessed through judgments based on projected and historical usage of materials. The valuation of lease liabilities and right-of-use assets also involves assumptions such as the borrowing rate at lease commencement and the likelihood of lease extensions.

These estimates are critical to our financial reporting, and actual results could materially differ from those estimates.

LIQUIDITY AND GOING CONCERN

The Company has incurred net losses and negative cash flows from operations and has an accumulated deficit of approximately \$ million as of May 31, 2024. As of May 31, 2024, the Company had cash and cash equivalents of approximately \$ and working capital of approximately \$ 404,170,000 5,527,000

On January 22, 2021, the Company filed a prospectus supplement to the base prospectus included in a registration statement filed with the SEC on July 21, 2020, and declared effective by the SEC on September 30, 2020, for purposes of selling up to \$ in "at-the-market" offerings, as defined in Rule 415 promulgated under the Securities Act (the "ATM Offering"), 15,000,000

Under the ATM Offering, the sales agent uses commercially reasonable efforts to sell on the Company's behalf all the shares requested to be sold from time to time by the Company, consistent with its normal trading and sales practices, on mutually agreed terms between the agent and the Company. The Company has no obligation to sell any shares under the ATM Offering, and may at any time suspend offers under, or terminate the ATM Offering.

During the year ended May 31, 2023, the Company sold shares of its common stock at prices ranging from \$ to \$ pursuant to the ATM Agreement, which resulted in gross proceeds of approximately \$ and net proceeds to the Company of \$, after deducting commissions for each sale and legal, accounting, and other fees related to offering in the amount of \$ 573,889 3,154,262,014,000 1,961,000 53,000

On March 7, 2023, the Company sold shares of common stock in a firm commitment public offering at a gross sales price of \$ per share, with net total proceeds, after deducting issuance fees and expenses of \$, of approximately \$. As a result of this public offering, the Company terminated the ATM offering agreement. 3,333,333 2,407 00,000 7,300,000

The amount of capital that we can raise under the ATM offering is highly dependent upon the trading volume and the trading price of our stock. If our stock continues to trade at low volumes and price, the amount of capital that we can raise under the ATM offering will be constrained.

On September 28, 2023, we filed a "shelf" registration statement on Form S-3 with the SEC, allowing the Company to issue up to \$20,000,000 in common shares. Under this registration statement, shares of our common stock may be sold from time to time for up to three years from the filing date. On May 10, 2024, the Company filed a prospectus supplement with the SEC, as part of the registration statement filed on September 28, 2023, which was declared effective on September 29, 2023. This supplement was intended to facilitate the sale of up to \$5,500,000 in common stock through ATM offerings, as defined in Rule 415 under the Securities Act. As part of this transaction, the Company incurred \$81,000 in deferred offering costs. The average trading volume of our stock over the last three full calendar months is approximately 229,000 shares per day and the high and low trading price of our stock during the same period of time was \$1.25 and \$0.50, respectively.

The Company intends to use the net proceeds from this offering for general corporate purposes, including, but not limited to, sales and marketing activities, clinical studies and product development, acquisitions of assets, businesses, companies, or securities, capital expenditures, and working capital needs.

As of May 31, 2024 and 2023, the Company had cash and cash equivalents of approximately \$ and \$, respectively. As of May 31, 2024 and 2023, the Company had working capital of approximately \$ and \$, respectively. 4,170,000; 719,000; 527,000; 10,852,000

The Company's ability to continue as a going concern over the next twelve months is influenced by several factors, including:

• Our need and ability to generate additional revenue from international opportunities and our new product launches. • Our need to access the capital and debt markets to meet current obligations and fund operations. • Our capacity to manage operating expenses and maintain gross margins as we grow, and • Our ability to retain key employees and maintain critical operations with a substantially reduced workforce. Management has analyzed the Company's cash flow requirements through August 2025 and beyond. Based on this analysis, we believe our current cash and cash equivalents are insufficient to meet our operating cash requirements and strategic growth objectives for the next twelve months.

To address our capital needs and sustain operations beyond the next year, we are actively pursuing strategies to increase sales, reduce expenses, sell non-core assets, seek additional financing through debt or equity, and seek other strategic alternatives. While we are committed to these plans, there is no assurance that these efforts will be successful or sufficient to meet our capital requirements.

These factors raise substantial doubt about the Company's ability to continue as a going concern. Our future viability depends on the successful execution of our strategic plans, securing additional financing, and achieving profitable operations.

The Company's consolidated financial statements as of May 31, 2024 were prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business.

FAIR VALUE OF FINANCIAL INSTRUMENTS

The Company has financial instruments whereby the fair market value of the financial instruments could be different than the amount recorded on a historical basis. The Company's consolidated financial instruments consist of its cash and cash equivalents, accounts receivable, and accounts payable. The carrying amounts of the Company's financial instruments approximate their fair values. The Company also maintains an investment in privately held company (see below).

CONCENTRATION OF CREDIT RISK

The Company maintains cash balances at certain financial institutions in excess of amounts insured by federal agencies. From time to time, the Company has uninsured balances. The Company does not believe it is exposed to any significant credit risks.

The Company provides credit in the normal course of business to customers throughout the United States and in foreign markets. The Company performs ongoing credit evaluations of its customers and requires accelerated prepayment in some circumstances.

Our net sales were approximately \$5,415,000 for fiscal 2024, compared to \$5,339,000 for fiscal 2023. For the fiscal years ended May 31, 2024, and 2023, the Company had one distributor each year that accounted for 32% and 35% of our net sales, respectively.

Total gross receivables as of May 31, 2024, and 2023 were approximately \$ and \$, respectively. As of May 31, 2024, and 2023, the Company had four and one distributor, respectively, that accounted for a total of % and % of gross accounts receivable. Of the % as of May 31, 2024, % was owed by a distributor in Asia. 966,000; 751,000; 643,664; 37

For the fiscal year ended May 31, 2024, the Company had one vendor which accounted for % of the purchases of raw materials. For the fiscal year ended May 31, 2023, the Company did not have any significant concentration of vendor spend for raw materials. 16

GEOGRAPHIC CONCENTRATION

As of May 31, 2024 and 2023, approximately \$ and \$, respectively, of Biomerica's gross inventory was located in Mexicali, Mexico, respectively. 537,000; 626,000

As of May 31, 2024 and 2023, approximately \$ and \$, respectively, of Biomerica's property and equipment, net of accumulated depreciation and amortization, was located in Mexicali, Mexico. 14,000; 17,000

CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of demand deposits and money market accounts with original maturities of less than three months.

ACCOUNTS RECEIVABLE, NET

The Company extends unsecured credit to its customers on a regular basis. International accounts are usually required to prepay until they establish a history with the Company and at that time, they are extended credit at levels based on a number of criteria. Based on various criteria, initial credit levels for individual distributors are approved by designated officers and managers of the Company. All increases in credit limits are also approved by designated upper-level management.

The Company adopted Accounting Standards Update ("ASU") No. 2016-13, Financial Instruments - Credit Losses (codified as Accounting Standards Codification ("ASC") 326) on June 1, 2023. ASC 326 adds to U.S. GAAP the current expected credit loss ("CECL") model, a measurement model based on expected losses rather than incurred losses. Prior to the adoption of ASC 326, the Company evaluated receivables on a quarterly basis and adjusted the allowance for doubtful accounts accordingly. Balances over old were usually reserved for unless collection was reasonably assured. Under the application of ASC 326, the Company's historical credit loss experience provides the basis for the estimation of expected credit losses, as well as current economic and business conditions, and anticipated future economic events that may impact collectability. In developing its expected credit loss estimate, the Company evaluated the appropriate grouping of financial assets based upon its evaluation of risk characteristics, including consideration of the types of products and services sold. Account balances are written off against the allowance for expected credit losses after all means of collection have been exhausted and the potential for recovery is considered remote. ninety days

Occasionally, certain long-standing customers who routinely place large orders will have unusually large receivable balances relative to the total gross receivables. Management monitors the payments for these large balances closely and very often requires payment of existing invoices before shipping new sales orders.

As of May 31, 2024 and 2023, the Company has established an allowance of approximately \$ and \$, respectively, for credit losses. 19,000; 29,000

PREPAID EXPENSES AND OTHER

The Company occasionally prepays for items such as inventory, insurance, and other items. These items are reported as prepaids, until either the inventory is physically received or the insurance and other items are utilized.

As of May 31, 2024 and 2023, the prepaids were approximately \$ and \$, respectively, comprised of prepayments to insurance and various other suppliers. 238,000; 300,000

INVENTORIES, NET

The Company values inventory at the lower of cost (determined using a combination of specific lot identification and the first-in, first-out methods) or net realizable value. Management periodically reviews inventory for excess quantities and obsolescence. Management evaluates quantities on hand, physical condition, and technical functionality as these characteristics may be impacted by anticipated customer demand for current products and new product introductions. The reserve is adjusted based on such evaluation, with a corresponding provision included in cost of sales. Abnormal amounts of idle facility expenses, freight, handling costs, and wasted material are recognized as current period charges and the allocation of fixed production overhead is based on the normal capacity of the production facilities.

The following is a summary of approximate net inventories:

	2024	2023			Work in progress	Finished products		
		<u>1,519,000</u>		<u>1,677,000</u>	<u>1,145,000</u>	<u>869,000</u>	<u>179,000</u>	<u>182,000</u>
		<u>May 31,</u>						
		<u>2024</u>						
		<u>2023</u>						
Raw materials	\$							
	<u>2,843,000</u>	<u>\$ 2,728,000</u>		<u>(467,000)</u>	<u>(672,000)</u>	<u>2,376,000</u>	<u>\$ 2,056,000</u>	
Total gross inventory \$			Inventory reserve		Net inventory \$			

Reserves for inventory obsolescence are recorded as necessary to reduce obsolete inventory to estimated net realizable value or to specifically reserve for obsolete inventory. As of May 31, 2024 and 2023, inventory reserves were approximately \$ and \$, respectively. 467,000; 672,000

PROPERTY AND EQUIPMENT, NET

Property and equipment are stated at cost. Expenditures for additions and major improvements are capitalized. Repairs and maintenance costs are charged to operations as incurred. When property and equipment are sold, retired, or otherwise disposed of, the related cost and accumulated depreciation or amortization are removed from the accounts, and gains or losses from sales, retirements, and dispositions are credited or charged to income.

Depreciation and amortization are provided over the estimated useful lives of the related assets, ranging from to years, using the straight-line method. Leasehold improvements are amortized over the lesser of the estimated useful life of the asset or the term of the lease. Depreciation and amortization expense on property and equipment amounted to approximately \$ and \$ for the years ended May 31, 2024 and 2023, respectively. 51063,000; 66,000

INTANGIBLE ASSETS, NET

Intangible assets include trademarks, product rights, technology rights, and patents, and are accounted for based on Accounting Standards Codification ("ASC"), ASC 350 Intangibles - Goodwill and Other ("ASC 350"). In that regard, intangible assets that have indefinite useful lives are not amortized but are tested at least annually for impairment or more frequently if events or changes in circumstances indicate that the asset might be impaired.

Intangible assets are being amortized using the straight-line method over the useful life, not to exceed 10 years for marketing and distribution rights, years for purchased technology use rights, and patents are based on their individual useful lives which average around years. Amortization amounted to approximately \$ for the years ended May 31, 2024 and 2023. 101518,000

The Company assesses the recoverability of these intangible assets by determining whether the amortization of the asset's balance over its remaining life can be recovered through projected undiscounted future cash flows. The Company uses a qualitative assessment to determine whether there was any impairment. There was impairment of intangible assets for the years ended May 31, 2024 and 2023. 10

INVESTMENTS

The Company has made investments in a privately held Polish distributor, which is primarily engaged in distributing medical products and devices, including the distribution of the products sold by the Company. The Company invested approximately \$ into the Polish distributor and owns approximately % of the investee. 165,000

Equity holdings in nonmarketable unconsolidated entities in which the Company is not able to exercise significant influence ("Cost Method Holdings") are accounted for at the Company's initial cost, minus any impairment (if any), plus or minus changes resulting from observable price changes in orderly transactions for the identical or a similar holding or security of the same issuer. Dividends received are recorded as other dividend and interest income.

The Company assesses its equity holdings for impairment whenever events or changes in circumstances indicate that the carrying value of an equity holding may not be recoverable. Management reviewed the underlying net assets of the Company's equity method holding as of May 31, 2024 and determined that the Company's proportionate economic interest in the entity indicates that the equity holding was not impaired. There were no observable price changes in orderly transactions for identical or a similar holding or security of the Company's Cost Method Holding during the year ended May 31, 2024.

SHARE-BASED COMPENSATION

The Company follows the guidance of ASC 718, Share-based Compensation ("ASC 718"), which requires the use of the fair-value based method to determine compensation for all arrangements under which employees and others receive shares of stock or equity instruments (options). The fair value of each option award is estimated on the date of grant using the Black-Scholes option-pricing model that uses assumptions for expected volatility, expected dividends, expected forfeiture rate, expected term, and the risk-free interest rate. The Company has not paid dividends historically and does not expect to pay them in the foreseeable future. Expected volatilities are based on weighted averages of the historical volatility of the Company's common stock estimated over the expected term of the options. The expected forfeiture rate is based on historical forfeitures experienced. The expected term of options granted is derived using the "simplified method" which computes expected term as the average of the sum of the vesting term plus the contract term as historically the Company had limited exercise activity surrounding its options. The risk-free rate is based on the U.S. Treasury yield curve in effect at the time of grant for the period of the expected term. The grant date fair value of the award is recognized under the straight-line attribution method.

The Company expensed approximately \$ and \$ of share-based compensation during the years ended May 31, 2024 and 2023, respectively. 837,000 185,000

In applying the Black-Scholes option-pricing model, the following assumptions used in the valuation of awards issued for years ended May 31, 2024 and 2023:

For the year ended May 31, 2024-2023: Dividend yield : : 0 % : : 0 % Expected volatility: 100.54-111.98% 98.81-101.77% Risk-free interest rate: 4.0-4.59% 3.12-3.35% Expected term: 4.69-6.25 years 6.25 years:

REVENUE RECOGNITION

The Company has various contracts with customers, and these contracts specify the recognition of revenue based on the nature of the transaction.

Revenues from product sales are recognized at the time the product is shipped, customarily FOB shipping point, which is when the transfer of control of goods has occurred and title passes. This applies to clinical lab products sold to domestic and international distributors, including hospitals, clinical laboratories, medical research institutions, medical schools, and pharmaceutical companies; OTC products are sold directly to drug stores, e-commerce customers, and distributors, while physicians' office products are sold to physicians and distributors. The Company does not allow returns except in cases of defective merchandise, and therefore, does not establish an allowance for returns. Additionally, the Company has contracts with customers that provide purchase discounts contingent on achieving specified sales volumes. These contracts are regularly evaluated, and the Company does not anticipate granting any discounts through the end of the contract period.

Furthermore, the Company offers margin guarantees to certain retail drug store customers to ensure a minimum profit margin. Should pricing adjustments cause these margins to fall below the agreed-upon thresholds, the Company is committed to compensating for the shortfall. This arrangement introduces variable consideration into our revenue recognition process. These considerations are estimated monthly based on actual sales and potential price reductions, ensuring accurate and compliant revenue reporting.

For diagnostic testing services sold directly to patients or physician offices that require processing by a third-party CLIA-certified lab, we recognize revenue once the lab has completed the test results.

For services related to contract manufacturing, revenue is recognized when the service has been performed. Services for some contract work are invoiced and recognized as the project progresses.

As of May 31, 2024, the Company had approximately \$ of advances from domestic customers, which are prepayments on orders for future shipments. 85,000

Disaggregation of revenue:

The following is an approximate breakdown of revenues according to primary markets to which the products are sold:

2024-2023 For Year-Ended May 31, 2024-2023: Clinical lab : \$ 3,236,000 : : \$ 3,310,000 Over-the-counter: 1,426,000 1,169,000 Contract manufacturing: 741,000 610,000 Physician's office: 12,000 250,000 Total: \$ 5,415,000 \$ 5,339,000

See Note 8 for additional information regarding geographic revenue concentrations.

SHIPPING AND HANDLING FEES

The Company includes shipping and handling fees billed to customers in net sales.

RESEARCH AND DEVELOPMENT

Research and development costs are expensed as incurred. The Company expensed approximately \$ and \$ of research and development costs during the years ended May 31, 2024 and 2023, respectively. 1,491,000 584,000

INCOME TAXES

The Company accounts for income taxes in accordance with ASC 740, Income Taxes ("ASC 740"). Deferred tax assets and liabilities arise from temporary differences between the tax bases of assets and liabilities and their reported amounts in the consolidated financial statements that will result in taxable or deductible amounts in future years and the benefits of net operating loss and tax credit carryforwards. These temporary differences and the benefits of net operating loss and tax credit carryforwards are measured using enacted tax rates. A valuation allowance is recorded to reduce deferred tax assets to the extent that management considers it more likely than not that a deferred tax asset will not be realized. In determining the valuation allowance, the Company considers factors such as the reversal of deferred income tax assets, projected taxable income, and the character of income tax assets and tax planning strategies. A change to these factors could impact the estimated valuation allowance and income tax expense. As of May 31, 2024 and 2023, in accordance with ASC 740, the Company has a valuation allowance for all of its net deferred tax assets. During the year ended May 31, 2024, this valuation allowance was increased to \$, which fully covers the net deferred tax asset of \$ 10,369,000 10,369,000

The Company accounts for its uncertain tax provisions by using a two-step approach to recognizing and measuring uncertain tax positions. The first step is to evaluate the tax position for recognition by determining if the weight of available evidence indicates it is more likely than not, based solely on the technical merits, that the position will be sustained in an audit, including resolution of related appeals or litigation processes, if any. The second step is to measure the appropriate amount of the benefit to recognize. The amount of benefit to recognize is measured as the maximum amount which is more likely than not to be realized. The tax position is derecognized when it is no longer more likely than not capable of being sustained. On subsequent recognition and measurement, the maximum amount which is more likely than not to be recognized at each reporting date will represent the Company's best estimate, given the information available at the reporting date, although the outcome of the tax position is not absolute or final. The Company elected to follow an accounting policy to classify accrued interest related to liabilities for income taxes within the "Interest expense" line and penalties related to liabilities for income taxes within the "Other expense" line of the consolidated statements of operations and comprehensive loss.

ADVERTISING COSTS

The Company reports the cost of all advertising as expense in the period in which those costs are incurred. Advertising costs were approximately and \$ for the years ended May 31, 2024 and 2023, respectively. \$ 101,000 156,000

FOREIGN CURRENCY TRANSLATION

The subsidiary located in Mexico operates primarily using the Mexican peso. The subsidiary located in Germany operates primarily using the U.S. dollar, with an immaterial amount of transactions occurring using the Euro. Accordingly, assets and liabilities of these subsidiaries are translated using exchange rates in effect at the end of the year, and revenues and costs are translated using average exchange rates for the year. The resulting adjustments to assets and liabilities are presented as a separate component of accumulated other comprehensive loss. There are no foreign currency transaction gains or losses that are included in the consolidated statements of operations for the years ended May 31, 2024 and 2023.

RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

In February 2016, the Financial Accounting Standards Board ("FASB") issued an accounting standard update which requires lessees to recognize most leases on the balance sheet with a corresponding right-of-use asset. Right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the lease commencement date based on the estimated present value of fixed lease payments over the lease term. Leases are classified as financing or operating which will drive the expense recognition pattern. The Company has elected to exclude short-term leases. The Company leases office space and copy machines, all of which are operating leases. Most leases include the option to renew and the exercise of the renewal options is at the Company's sole discretion. Options to extend or terminate a lease are considered in the lease term to the extent that the option is reasonably certain of exercise. The leases do not include the options to purchase the leased property. The depreciable life of assets and leasehold improvements are limited by the expected lease term. For additional information, see Note 9: Commitments and Contingencies.

NET LOSS PER SHARE

Basic loss per share is computed as net loss divided by the weighted average number of common shares outstanding for the period. Diluted loss per share reflects the potential dilution that could occur from common shares issuable through stock options, warrants and other convertible securities using the treasury stock method. The total amounts of anti-dilutive stock options not included in the loss per share calculation for the years ended May 31, 2024 and 2023 were and, respectively, 3,479,616 2,342,616

SEGMENT REPORTING

ASC 280, Segment Reporting ("ASC 280"), establishes standards for reporting, by public business enterprises, information about operating segments, products and services, geographic areas, and major customers. The Company's operations are analyzed by management and its chief operating decision maker as being part of a single industry segment: the design, development, marketing, and sales of diagnostic kits.

REPORTING COMPREHENSIVE LOSS

Comprehensive loss represents net loss and any revenues, expenses, gains and losses that, under GAAP, are excluded from net loss and recognized directly as a component of shareholders' equity. Items of other comprehensive loss consist solely of foreign currency translation adjustments for the years ended May 31, 2024 and 2023.

RECENT ACCOUNTING PRONOUNCEMENTS

Recent ASU's issued by the FASB and guidance issued by the SEC did not, or are not believed by the management to, have a material effect on the Company's present or future consolidated financial statements.

In June 2016, the FASB issued ASU 2016-13. This ASU requires the measurement of all expected credit losses for financial assets, including trade receivables, held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. The guidance was initially effective for the Company for annual reporting periods beginning after December 15, 2019, and interim periods within those fiscal years. In November 2019, the FASB issued ASU 2019-10, "Financial Instruments - Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842)- Effective Dates," which, among other things, defers the effective date of ASU 2016-13 for public filers that are considered smaller reporting companies as defined by the SEC to fiscal years beginning after December 15, 2022, including interim periods within those years. Early adoption is permitted. The Company adopted ASU 2016-03 on June 1, 2023, and the adoption of this update did not have a material impact on the Company's consolidated financial statements.

In November 2023, the Financial Accounting Standards Board ("FASB") issued ASU 2023-07, "Improvements to Reportable Segment Disclosures." The ASU includes enhanced disclosure requirements, primarily related to significant segment expenses that are regularly provided to and used by the chief operating decision maker ("CODM"). The amendments are to be applied retrospectively to all prior periods presented in the financial statements. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, with early adoption permitted. We are currently evaluating the effect of adopting this pronouncement on our financial statements and disclosures.

In December 2023, the FASB issued ASU 2023-09, "Income Taxes (Topic 740): Improvements to Income Tax Disclosures." The ASU includes enhanced disclosure requirements, primarily related to the rate reconciliation and income taxes paid information. The amendments are to be applied prospectively in the financial statements. ASU 2023-09 is effective for fiscal years beginning after December 15, 2024, with early adoption permitted. We are currently evaluating the effect of adopting this pronouncement on our financial statements and disclosures.

-References

No definition available.

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

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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>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>

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 PROPERTY AND EQUIPMENT, NET 12 Months Ended
 May 31, 2024
 Property, Plant and Equipment [Abstract] PROPERTY AND EQUIPMENT, NET
 NOTE 3: PROPERTY AND EQUIPMENT, NET

The following is an approximate breakdown of property and equipment, net of accumulated depreciation:

	2024	2023
	May 31	
	2024	2023
Equipment	\$ 1,384,000	\$ 1,333,000
Furniture, fixtures and leasehold improvements	-	211,000
Less accumulated depreciation	(1,394,000)	(1,331,000)
Net property and equipment	\$ 201,000	\$ 213,000

-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/tableOfContent>Reference 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/1943274/214747798/958-360-50-6>Reference 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/1943274/214747798/958-360-50-1](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/1943274/214747798/958-360-50-1)Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-7-SubTopic-360-Topic-958-Publisher-FASB-URI-https://asc.fasb.org/1943274/214747798/958-360-50-7>

+ Details

Name:us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration
 XML 81 R10.htm IDEA: XBRL DOCUMENT
 INTANGIBLE ASSETS, NET12 Months Ended

May 31, 2024

Goodwill and Intangible Assets Disclosure [Abstract] INTANGIBLE ASSETS, NET
 NOTE 4: INTANGIBLE ASSETS, NET

The following is an approximate breakdown of intangible assets, net of accumulated amortization:

	2024	2023
	May 31,	May 31,
	2024	2023
Patents	\$ 260,000	\$ 196,000
Less accumulated amortization-patents	(48,000)	(31,000)
Intangible assets, net	<u>\$ 212,000</u>	<u>\$ 165,000</u>

Expected amortization of intangible assets for the years ending May 31:

2025	\$ 18,000
2026	18,000
2027	18,000
2028	18,000
2029	18,000
Thereafter	122,000
Total	<u>\$ 212,000</u>

- References

No definition available.

+ Details

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

- Definition

The entire disclosure for all or part of the information related to intangible assets:

+ References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/350-30/tableOfContent>
 Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-4>
 Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-3)
 Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 985-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147481283/985-20-50-2>
 Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 985-SubTopic 20-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/985-20/tableOfContent>

+ Details

Name:us-gaap_IntangibleAssetsDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 82 R11.htm IDEA: XBRL DOCUMENT
 ACCOUNTS PAYABLE AND ACCRUED EXPENSES12 Months Ended

May 31, 2024

Payables and Accruals [Abstract] ACCOUNTS PAYABLE AND ACCRUED EXPENSES
 NOTE 5: ACCOUNTS PAYABLE AND ACCRUED EXPENSES

The following is an approximate breakdown of accounts payable and accrued expenses balances:

	2024	2023
	May 31,	May 31,
	2024	2023
Accounts payable	\$ 288,000	\$ 344,000
Accrued expenses	850,000	548,000
Total	<u>\$ 1,138,000</u>	<u>\$ 892,000</u>

As of May 31, 2024, the Company had two vendors that accounted for % of accounts payable. As of May 31, 2023, the Company had one vendor that accounted for % of accounts payable.6923

-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-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(24))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 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/1943274/2147483384/720-30-45-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(19)(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_PayablesAndAccrualsAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML:83 R12.htm IDEA:XBRL

DOCUMENT SHAREHOLDERS' EQUITY12 Months Ended May 31, 2024

Equity |Abstract| SHAREHOLDERS' EQUITY NOTE 6: SHAREHOLDERS' EQUITY

STOCK OPTION AND RESTRICTED STOCK PLANS

In December 2014, the Company adopted and shareholders approved a stock option and restricted stock plan (the "2014 Plan"). Subsequently, in December 2017, the Company adopted and shareholders approved a stock option and restricted stock plan (the "2017 Plan"). In February 2020, the Board approved the 2020 Stock Incentive Plan (the "2020 Plan", and collectively with the 2014 Plan and 2017 Plan, the "Equity Incentive Plans") and on December 11, 2020, the shareholders of the Company approved the 2020 Plan. In April 20, 2023, the Board approved the Company's 2023 Stock Incentive Plan and on December 7, 2023, the shareholders of the Company approved the 2023 Plan.

The Equity Incentive Plans provide that non-qualified options and incentive stock options and restricted stock may be granted to directors, affiliates, employees, or consultants of the Company. The Equity Incentive Plans authorize awards representing up to , , , and shares of the Company's common stock to be issued under the 2014 Plan, 2017 Plan, 2020 Plan, and 2023 Plan, respectively. Awards granted under the Equity Incentive Plans typically vest over years. Options granted under the Equity Incentive Plans will be granted at prices not less than % of the then fair market value of the common stock and will expire not more than years after the date of grant. The 2014 Plan expires in December 2024, the 2017 Plan expires in December 2027, the 2020 Plan expires in December 2030, and 2023 Plan expires on April 20, 2033.850,000900,000900,0001,200,00048010

Stock-based compensation expense for the years ended May 31, 2024 and 2023 is as follows:

Table with 2 columns for years 2024 and 2023, and rows for Cost of sales, Selling, general and administrative, Research and development, and Total stock option expense.

Activity as to aggregate stock options outstanding is as follows:

Table with 4 columns: 31, 2022, 2023, and 2024, and rows for Number of Stock Options, Weighted Average Exercise Price, Aggregate Intrinsic Value, and Options Outstanding at May.

The weighted average grant date fair value of options granted during 2024 and 2023 were \$ and \$, respectively.0.802,19

On May 31, 2024, total compensation cost related to non-vested stock option awards not yet recognized totaled approximately \$. The weighted average period over which this amount is expected to be recognized is years. The weighted average remaining contractual term of options that were exercisable on May 31, 2024 was years. The weighted average remaining contractual term of options that were vested, exercisable, or expected to vest on May 31, 2024 was years.1,265,0002,374,976.62

COMMON STOCK ACTIVITY

On January 22, 2021, the Company filed a prospectus supplement to the base prospectus included in a registration statement filed with the SEC on July 21, 2020, and declared effective by the SEC on September 30, 2020, for purposes of selling up to \$ in the ATM Offering, as defined in Rule 415 promulgated under the Securities Act.15,000,000

On May 21, 2021, in conjunction with the Company's 2020 Stock Incentive Plan, that was approved by shareholders at the Company's annual meeting in December 2020, the Company filed an S-B Registration Statement to register up to shares of the Company's common stock that could be issued under this Plan.900,000

Under the ATM Offering, the sales agent uses commercially reasonable efforts to sell on the Company's behalf all of the shares requested to be sold from time to time by the Company, consistent with its normal trading and sales practices, on mutually agreed terms between the agent and the Company. The Company has no obligation to sell any of the shares under the ATM Offering, and may at any time suspend offers

under, or terminate the ATM Offering.

During the year ended May 31, 2023, the Company sold 573,889 shares of its common stock at prices ranging from \$3.15 to \$4.26 pursuant to the ATM Offering, which resulted in gross proceeds of approximately \$2,014,000 and net proceeds to the Company of \$1,961,000, after deducting commissions for each sale and legal, accounting, and other fees related to the offering in the amount of \$53,000.

On March 7, 2023, the Company sold shares of common stock in a firm commitment public offering at a gross sales price of \$ per share, with net total proceeds, after deducting issuance fees and expenses of \$, of approximately \$. As a result of this public offering, the Company terminated the ATM offering agreement. 3,333,333 40700,000 7,300,000

On September 28, 2023, the Company filed a "shelf" registration statement on Form S-3 with the SEC, allowing the Company to issue up to \$ in common shares. Under this registration statement, shares of our common stock may be sold from time to time for up to three years from the filing date. On May 10, 2024, the Company filed a prospectus supplement with the SEC, as part of the registration statement filed on September 28, 2023, which was declared effective on September 29, 2023. This supplement was intended to facilitate the sale of up to \$ in common stock through ATM offerings, as defined in Rule 415 under the Securities Act. 20,000,000 5,500,000

During the year ended May 31, 2024, the Company has not sold any shares of its common stock through the ATM Offering.

PREFERRED STOCK ACTIVITY

On February 24, 2020, the Company entered into and closed on a Stock Purchase Agreement (the "Stock Purchase Agreement") with Palm Global Small Cap Master Fund LP ("Palm") pursuant to which the Company agreed to sell and issue to Palm, and Palm agreed to purchase from the Company, shares of the Company's Series A 5% Convertible Preferred Stock, \$ par value per share for a purchase price of approximately \$ million, or \$ per Series A Convertible Preferred Stock. Under the terms of the Stock Purchase Agreement, each share of issued Convertible Preferred Stock can be converted at any time by Palm into one share of the Company's common stock, subject to certain adjustments. 571,429 0,023 50

The Series A 5% Convertible Preferred Stock accrued annual preferred dividends at a rate of \$ per Series A 5% Convertible Preferred Share. However, accruing dividends were payable only when, as, and if declared by the Board and the Company had no obligation to pay such accruing dividends. 0.175

On March 24, 2020, Palm converted shares of Convertible Preferred Stock into shares of unregistered common stock. On July 21, 2020, the Company filed with the SEC a registration statement on Form S-3, that among other things, registered common shares issued, or to be issued, to Palm upon conversion of the Convertible Preferred Stock into common shares. On September 30, 2020, the Company received a Notice of Effectiveness from the Securities and Exchange Commission for registration of these shares. On January 21, 2021, Palm converted their remaining Convertible Preferred Shares into registered common shares. On May 30, 2021, the Company had no shares of Preferred Stock outstanding. Under the terms of the Preferred Stock Purchase Agreement, none of the cumulative dividends were paid to Palm during the period they owned the Preferred Stock. Once converted to common shares, Palm lost all rights to receive any past cumulative dividends. 250,000 250,000 571,429 321,429

-References

No definition available.

+Details

Name:us-gaap_EquityAbstract Namespace Prefix:us-gaap_ Data Type:xbrli: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-Paragraph-13-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-\(h\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-(h)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-14-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-14](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-14-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-14)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-235-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/214747968/946-235-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-235-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/214747968/946-235-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-235-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(d\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/214747968/946-235-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-235-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(d)-Publisher-FASB-URI-https://asc.fasb.org/1943274/214747968/946-235-50-2)Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-505-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478448/946-505-50-6>Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-40-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480237/815-40-50-6](http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-40-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480237/815-40-50-6)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.3-04\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480008/505-10-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.3-04)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480008/505-10-599-1)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\(e\)\(1\)\)-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(e)(1))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-599-1)Reference 10: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic-505-Name-Accounting-Standards-Codification-Publisher-FASB-URI-https://asc.fasb.org/505/tableOfContent>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13>Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-\(g\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-(g)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-\(i\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-(i)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-14-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-14](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-14-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-14)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-14-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-14](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-14-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-14)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-16-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-16](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-16-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-16)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-18-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-18](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-18-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-18)Reference 18: 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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 84

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INCOME TAXES 12 Months Ended

May 31, 2024

Income Tax Disclosure [Abstract] INCOME TAXES

NOTE 7- INCOME TAXES

Provision for income taxes for the years ended May 31 consists of the following:

	2024	2023			
For the Year Ended May 31:			Foreign Taxes Subsidiaries	(41,000)	(50,000)
			State and local	(1,000)	(1,000)
Current:			Total current	(42,000)	(51,000)
U.S. Federal			Deferred:		
			U.S. Federal		

Income tax expense \$(42,000) \$(51,000)

Provision for income taxes differs from the amounts computed by applying the U.S. Federal income tax rate applicable for each year (% for 2024 and 2023) to pretax income as a result of the following:

	2024	2023		
For the Year Ended May 31:			Foreign taxes of subsidiaries	(172,000) (129,000)
Computed "expected" tax benefit	\$ 1,247,000	\$ 1,490,000	Income tax expense	\$(42,000) \$(51,000)
Increase (reduction) in income taxes resulting from:				
Change in valuation allowance	(1,428,000)	(1,973,000)		
State income taxes-net of federal benefit	459,000	583,000		
Permanent tax differences and other	(148,000)	(17,000)		
Stock based compensation benefit				

The tax effect of significant temporary differences is presented below:

	2024	2023		
May 31:			Accumulated depreciation and amortization	(24,000) (21,000)
Deferred tax assets:			Total deferred tax assets	10,369,000 8,940,000
Accounts receivable, principally due to allowance for credit losses	\$ 5,000	\$ 8,000	Less valuation allowance	(10,369,000) (8,940,000)
Inventory valuation	131,000	188,000	Net deferred tax asset	\$
Compensated absences	144,000	118,000		
Net operating loss carryforwards	6,658,000	5,817,000		
Tax credit carryforwards	1,380,000	1,239,000		
Deferred rent expense/capitalized leases	11,000	11,000		
Stock options	1,561,000	1,296,000		
Sec 174 capitalized costs	501,000	284,000		
Losses of foreign subsidiaries and other, net	2,000			

The Company has provided a valuation allowance of approximately \$ and \$ as of May 31, 2024 and 2023, respectively. The net change in the valuation allowance for the years ended May 31, 2024 and 2023 was an increase of \$ and \$, respectively. The Company has recorded a full valuation allowance against its United States and foreign deferred tax assets in each of the years ended May 31, 2024 and 2023 because the Company's management believes that it is more likely than not that these assets will not be realized. 10,369,000 8,940,000 429,000 1,973,000

On May 31, 2024, the Company has Federal income tax net operating loss carryforwards of approximately \$. On May 31, 2024, the Company has California state income tax net operating loss carryforwards of approximately \$. For tax reporting purposes, operating loss carryforwards are available to offset future taxable income; such carryforwards expire in varying amounts beginning in 2024 and 2038 for federal and state purposes, respectively. Federal net operating losses beginning in 2018 have no expiration date. 24,384,000 22,014,000

On May 31, 2024, the Company has Federal research and development tax credit carryforward of approximately \$. The Federal credits begin to expire in 2028. The Company also had similar credit carryforwards for state purposes of \$ on May 31, 2024, which do not expire. 888,000 623,000

Pursuant to Internal Revenue Code ("IRC") Sections 382 and 383, annual use of the Company's net operating loss ("NOL") and credit carryforwards may be limited by statute because of a cumulative change in ownership of more than 50%. Pursuant to Sections 382 and 383 of the IRC, the annual use of the Company's NOLs and credit carryforwards would be limited if there is a cumulative change of ownership (as that term is defined in Section 382(g) of the IRC of greater than 50% in a three-year period). Management has not performed an analysis to determine if the Company has had a cumulative change in ownership of greater than 50%.

For the year ended May 31, 2024, the Company performed an analysis and has not identified any uncertain tax positions as defined under ASC 740. Should such position be identified in the future, and should the Company owe interest and penalties as a result of this, these would be recognized as interest expense and other expense, respectively, in the consolidated financial statements. The Company is no longer subject to any significant U.S. federal tax examinations by tax authorities for years before fiscal 2018.

-References

No definition available.

+ Details

Name:us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix:us-gaap Data Type:xbli:stringItemType Balance Type:na Period Type:duration

-Definition

The entire disclosure for income tax.

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- Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Publisher-FASB-URI>
- Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-231-Publisher-FASB-URI>
- Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12B-Publisher-FASB-URI>
- Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12B-Publisher-FASB-URI>
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- Reference 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-Name-Accounting-Standards-Codification-Publisher-FASB-URI>
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<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](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](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](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 85 R14.htm

IDEA: XBRL DOCUMENT

GEOGRAPHIC INFORMATION 12 Months Ended

May 31, 2024

Segment Reporting [Abstract] GEOGRAPHIC INFORMATION

NOTE 8: GEOGRAPHIC INFORMATION

The Company operates as segment. Geographic information regarding net sales is approximately as follows:ORE

	2024	2023
	For the Year Ended May 31,	
	2024	2023
Revenues from sales to unaffiliated customers:		
Asia	\$ 1,881,000	\$ 2,021,000
Europe	1,438,000	1,798,000
North America	1,285,000	1,470,000
Middle East	800,000	39,000
South America	11,000	11,000
Total	\$ 5,415,000	\$ 5,339,000

-References

No definition available.

+ Details

Name:us-gaap_SegmentReportingAbstract Namespace Prefix:us-gaap_ Data Type:xbli:stringItemType Balance Type:na Period Type:duration

-Definition

The entire disclosure for reporting segments including data and tables. Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments.

+ References

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[+ Details](#)

Name:us-gAAP_SegmentReportingDisclosureTextBlock Namespace Prefix:us-gAAP_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML:86

R15.htm IDEA:XBRL DOCUMENT

COMMITMENTS AND CONTINGENCIES12 Months Ended

May 31, 2024

Commitments and Contingencies Disclosure [Abstract] [COMMITMENTS AND CONTINGENCIES](#)

NOTE 9: COMMITMENTS AND CONTINGENCIES

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OPERATING LEASES

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The Company leases facilities in Irvine, California and Mexicali, Mexico.

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As of May 31, 2024, the Company had approximately square feet of floor space at its corporate headquarters at 17571 Von Karman Avenue in Irvine, California. The lease for its headquarters expires in August 2026.

The Company has the option to extend the lease for an additional five-year term. The Company made a security deposit of approximately \$22,000,22,000.

In November 2016, the Company's Mexican subsidiary, Biomerica de Mexico, entered into a year lease for approximately square feet of manufacturing space. The Company has one year option to renew at the end of the initial lease period. Biomerica de Mexico also leases a smaller unit on a month-to-month basis for use in the Company's manufacturing process 108,10010.

In addition, the Company leases a small office in Lindau, Germany on a month-to-month basis, as headquarters for BioEurope GmbH, its Germany subsidiary.

For purposes of determining straight-line rent expense, the lease term is calculated from the date the Company first takes possession of the facility, including any periods of free rent and any renewal options periods that the Company is reasonably certain of exercising. The Company's office and equipment leases generally have contractually specified minimum rent and annual rent increases are included in the measurement of the right-of-use asset and related lease liabilities. Additionally, under these lease arrangements, the Company may be required to pay directly, or reimburse the lessors, for some maintenance and operating costs. Such amounts are generally variable and therefore not included in the measurement of the right-of-use asset and related lease liabilities but are instead recognized as variable lease expense in the consolidated statements of operations and comprehensive loss when they are incurred.

The following table presents information on our operating leases for the years ended May 31, 2024 and 2023:

	For the Year Ended May 31,	
	2024	2023
Operating lease cost	\$ 353,000	\$ 353,000
Variable lease cost	11,000	
Short-term lease cost	14,000	5,000
Total lease cost	\$378,000	\$358,000

The future minimum lease payments of the Company's operating lease liabilities by fiscal year are as follows:

Year Ending May 31,	Operating Leases
2025	\$ 365,000
2026	376,000
2027	101,000
Total minimum future lease payments	842,000
Less: imputed interest	57,000
Total operating lease liabilities	\$ 785,000

The following table summarizes the Company's other supplemental lease information for the years ended May 31, 2024 and 2023:

	For the Year Ended May 31,	
	2024	2023
Cash paid for operating lease liabilities	\$ 356,000	\$ 347,000
Weighted-average remaining lease term (years)	2.27	3.27
Weighted-average discount rate	6.50%	6.50%

The Company also has various insignificant leases for office equipment.

RETIREMENT SAVINGS PLAN

Effective September 1, 1986, the Company established a 401(k) plan for the benefit of its employees. The plan permits eligible employees to contribute to the plan up to the maximum percentage of total annual compensation allowable under the limits of IRC Sections 415, 401(k) and 404. The Company, at the discretion of its Board of Directors, may make contributions to the plan in amounts determined by the Board each year. No contributions by the Company have been made since the plan's inception.

LITIGATION

The Company is, from time to time, involved in legal proceedings, claims, and litigation arising in the ordinary course of business. While the amounts claimed may be substantial, the ultimate liability cannot presently be determined because of considerable uncertainties that exist. Therefore, it is possible the outcome of such legal proceedings, claims, and litigation could have a material effect on quarterly or annual operating results or cash flows when resolved in a future period. However, based on facts currently available, management believes such matters will not have a material adverse effect on the Company's consolidated financial position, results of operations or cash flows.

There were no legal proceedings pending as of May 31, 2024.

CONTRACTS

Contracts and Licensing Agreements

The Company has one royalty agreement in which it has obtained rights to manufacture and market certain products for the life of the products. Royalty expenses of approximately \$ and \$ is included in cost of sales for the agreement for each of the years ended May 31, 2024 and 2023, respectively. Sales of products manufactured under these agreements comprise approximately % and % of total sales for the years ended May 31, 2024 and 2023, respectively. The Company may license other products or technology in the future as it deems necessary for conducting business. The Company has other royalty agreements; however, they are not considered material. 10,00013,00012

Clinical Trial Agreements

There are no Clinical Trial Agreements for each of the years ended May 31, 2024 and 2023.

References

No definition available.

+ Details

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

- Definition

The entire disclosure for commitments and contingencies.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 405-SubTopic 30-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/405-30/tableOfContentReference> 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 440-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 450-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/450/tableOfContentReference](http://www.xbrl.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.xbrl.org/2009/role/commonPracticeRef-Topic 450-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/450/tableOfContentReference) 4: [http://www.xbrl.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/1943274/214748522/954-440-50-1Reference 5: http://www.xbrl.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](http://www.xbrl.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/1943274/214748522/954-440-50-1Reference 5: http://www.xbrl.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)

[+ Details](#)

Name:us-gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix:us-gaap Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

XML-87-R16.htm IDEA:XBRL-DOCUMENT

SUBSEQUENT EVENTS 12 Months Ended

May 31, 2024

Subsequent Events [Abstract] SUBSEQUENT EVENTS

NOTE 10: SUBSEQUENT EVENTS

:

As part of our ongoing efforts to reduce costs, we have implemented significant cost-cutting measures, including a workforce reduction of nearly 15% in July 2024.

[-References](#)

No definition available.

[+ Details](#)

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

[-Definition](#)

The entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-855-Name-Accounting-Standards-Codification-Publisher-FASB-URI>

<https://asc.fasb.org/855/tableOfContentReference> 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-855-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-855-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147483399/855-10-50-2>

[+ Details](#)

Name:us-gaap_SubsequentEventsTextBlock Namespace Prefix:us-gaap Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML-88-R17.htm IDEA:

XBRL-DOCUMENT

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) 12 Months Ended

May 31, 2024

Accounting Policies [Abstract] PRINCIPLES OF CONSOLIDATION

PRINCIPLES OF CONSOLIDATION

:

The consolidated financial statements for the years ended May 31, 2024 and 2023, include the accounts of Biomerica, Inc. ("Biomerica") as well as its wholly-owned German subsidiary ("BioEurope GmbH") and Mexican subsidiary ("Biomerica de Mexico"). All significant intercompany accounts and transactions have been eliminated in consolidation.

-ACCOUNTING ESTIMATES

ACCOUNTING ESTIMATES

:

The preparation of our consolidated financial statements in accordance with generally accepted accounting principles in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as the disclosure of contingent assets and liabilities at the date of the financial statements. These estimates also impact the reported amounts of revenues and expenses during the reporting period. Key estimates include the allowance for doubtful accounts, based on both current and historical practices with customers; variable consideration in revenue recognition, estimated based on agreements that include guarantees of specified profit margins, requiring adjustments based on actual sales performance and market conditions; stock option forfeiture rates, calculated using historical data; and inventory obsolescence, where inventory is stated at the lower of cost or net realizable value (NRV) and assessed through judgments based on projected and historical usage of materials. The valuation of lease liabilities and right-of-use assets also involves assumptions such as the borrowing rate at lease commencement and the likelihood of lease extensions.

These estimates are critical to our financial reporting, and actual results could materially differ from those estimates.

:

LIQUIDITY AND GOING CONCERN

LIQUIDITY AND GOING CONCERN

:

The Company has incurred net losses and negative cash flows from operations and has an accumulated deficit of approximately \$ million as of May 31, 2024. As of May 31, 2024, the Company had cash and cash equivalents of approximately \$ and working capital of approximately \$:484,170,000;527,000

On January 22, 2021, the Company filed a prospectus supplement to the base prospectus included in a registration statement filed with the SEC on July 21, 2020, and declared effective by the SEC on September 30, 2020, for purposes of selling up to \$ in "at-the-market" offerings, as defined in Rule 415 promulgated under the Securities Act (the "ATM Offering");15,000,000

Under the ATM Offering, the sales agent uses commercially reasonable efforts to sell on the Company's behalf all the shares requested to be sold from time to time by the Company, consistent with its normal trading and sales practices, on mutually agreed terms between the agent and the Company. The Company has no obligation to sell any shares under the ATM Offering, and may at any time suspend offers under, or terminate the ATM Offering.

During the year ended May 31, 2023, the Company sold shares of its common stock at prices ranging from \$ to \$ pursuant to the ATM Agreement, which resulted in gross proceeds of approximately \$ and net proceeds to the Company of \$, after deducting commissions for each sale and legal, accounting, and other fees related to offering in the amount of \$:573,889;3,154,262,014,000;1,961,000;53,000

On March 7, 2023, the Company sold shares of common stock in a firm commitment public offering at a gross sales price of \$ per share, with net total proceeds, after deducting issuance fees and expenses of \$, of approximately \$. As a result of this public offering, the Company terminated the ATM offering agreement.3,333,333;2,407,000,000;300,000

:

The amount of capital that we can raise under the ATM offering is highly dependent upon the trading volume and the trading price of our stock. If our stock continues to trade at low volumes and price, the amount of capital that we can raise under the ATM offering will be constrained.

On September 28, 2023, we filed a "shelf" registration statement on Form S-3 with the SEC, allowing the Company to issue up to \$20,000,000 in common shares. Under this registration statement, shares of our

common stock may be sold from time to time for up to three years from the filing date. On May 10, 2024, the Company filed a prospectus supplement with the SEC, as part of the registration statement filed on September 20, 2023, which was declared effective on September 29, 2023. This supplement was intended to facilitate the sale of up to \$5,500,000 in common stock through ATM offerings, as defined in Rule 415 under the Securities Act. As part of this transaction, the Company incurred \$81,000 in deferred offering costs. The average trading volume of our stock over the last three full calendar months is approximately 229,000 shares per day and the high and low trading price of our stock during the same period of time was \$1.25 and \$0.50, respectively.

The Company intends to use the net proceeds from this offering for general corporate purposes, including, but not limited to, sales and marketing activities, clinical studies and product development, acquisitions of assets, businesses, companies, or securities, capital expenditures, and working capital needs.

As of May 31, 2024 and 2023, the Company had cash and cash equivalents of approximately \$ and \$, respectively. As of May 31, 2024 and 2023, the Company had working capital of approximately \$ and \$, respectively: 4,170,000; 719,000; 5,527,000; 10,852,000

The Company's ability to continue as a going concern over the next twelve months is influenced by several factors, including:

● Our need and ability to generate additional revenue from international opportunities and our new product launches;

● Our need to access the capital and debt markets to meet current obligations and fund operations;

● Our capacity to manage operating expenses and maintain gross margins as we grow; and ● Our ability to retain key employees and maintain critical operations with a substantially reduced workforce.

Management has analyzed the Company's cash flow requirements through August 2025 and beyond. Based on this analysis, we believe our current cash and cash equivalents are insufficient to meet our operating cash requirements and strategic growth objectives for the next twelve months.

To address our capital needs and sustain operations beyond the next year, we are actively pursuing strategies to increase sales, reduce expenses, sell non-core assets, seek additional financing through debt or equity and seek other strategic alternatives. While we are committed to these plans, there is no assurance that these efforts will be successful or sufficient to meet our capital requirements.

These factors raise substantial doubt about the Company's ability to continue as a going concern. Our future viability depends on the successful execution of our strategic plans, securing additional financing, and achieving profitable operations.

The Company's consolidated financial statements as of May 31, 2024 were prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business.

FAIR VALUE OF FINANCIAL INSTRUMENTS

FAIR VALUE OF FINANCIAL INSTRUMENTS

The Company has financial instruments whereby the fair market value of the financial instruments could be different than the amount recorded on a historical basis. The Company's consolidated financial instruments consist of its cash and cash equivalents, accounts receivable, and accounts payable. The carrying amounts of the Company's financial instruments approximate their fair values. The Company also maintains an investment in privately held company (see below).

CONCENTRATION OF CREDIT RISK

CONCENTRATION OF CREDIT RISK

The Company maintains cash balances at certain financial institutions in excess of amounts insured by federal agencies. From time to time, the Company has uninsured balances. The Company does not believe it is exposed to any significant credit risks.

The Company provides credit in the normal course of business to customers throughout the United States and in foreign markets. The Company performs ongoing credit evaluations of its customers and requires accelerated prepayment in some circumstances.

Our net sales were approximately \$5,415,000 for fiscal 2024, compared to \$5,339,000 for fiscal 2023. For the fiscal years ended May 31, 2024, and 2023, the Company had one distributor each year that accounted for 33% and 35% of our net sales, respectively.

Total gross receivables as of May 31, 2024, and 2023 were approximately \$ and \$, respectively. As of May 31, 2024, and 2023, the Company had four and one distributor, respectively, that accounted for a total of % and % of gross accounts receivable. Of the % as of May 31, 2024, % was owed by a distributor in Asia. 966,000; 751,000; 643,664; 37

For the fiscal year ended May 31, 2024, the Company had one vendor which accounted for % of the purchases of raw materials. For the fiscal year ended May 31, 2023, the Company did not have any significant concentration of vendor spend for raw materials. 16

GEOGRAPHIC CONCENTRATION

GEOGRAPHIC CONCENTRATION

As of May 31, 2024 and 2023, approximately \$ and \$, respectively, of Biomerica's gross inventory was located in Mexicali, Mexico, respectively. 537,000; 626,000

As of May 31, 2024 and 2023, approximately \$ and \$, respectively, of Biomerica's property and equipment, net of accumulated depreciation and amortization, was located in Mexicali, Mexico. 14,000; 17,000

CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of demand deposits and money market accounts with original maturities of less than three months.

ACCOUNTS RECEIVABLE, NET

ACCOUNTS RECEIVABLE, NET

The Company extends unsecured credit to its customers on a regular basis. International accounts are usually required to prepay until they establish a history with the Company and at that time, they are extended credit at levels based on a number of criteria. Based on various criteria, initial credit levels for individual distributors are approved by designated officers and managers of the Company. All increases in credit limits are also approved by designated upper-level management.

The Company adopted Accounting Standards Update ("ASU") No. 2016-13, Financial Instruments - Credit Losses (codified as Accounting Standards Codification ("ASC") 326) on June 1, 2023. ASC 326 adds to U.S. GAAP the current expected credit loss ("CECL") model, a measurement model based on expected losses rather than incurred losses. Prior to the adoption of ASC 326, the Company evaluated receivables on a quarterly basis and adjusted the allowance for doubtful accounts accordingly. Balances over old were usually reserved for unless collection was reasonably assured. Under the application of ASC 326, the Company's historical credit loss experience provides the basis for the estimation of expected credit losses, as well as current economic and business conditions, and anticipated future economic events that may impact collectability. In developing its expected credit loss estimate, the Company evaluated the appropriate grouping of financial assets based upon its evaluation of risk characteristics, including consideration of the types of products and services sold. Account balances are written off against the allowance for expected credit losses after all means of collection have been exhausted and the potential for recovery is considered remote. ninety days

Occasionally, certain long-standing customers who routinely place large orders will have unusually large receivable balances relative to the total gross receivables. Management monitors the payments for these large balances closely and very often requires payment of existing invoices before shipping new sales orders.

As of May 31, 2024 and 2023, the Company has established an allowance of approximately \$ and \$, respectively, for credit losses. 19,000; 29,000

PREPAID EXPENSES AND OTHER

PREPAID EXPENSES AND OTHER

The Company occasionally prepays for items such as inventory, insurance, and other items. These items are reported as prepaids, until either the inventory is physically received or the insurance and other items are utilized.

As of May 31, 2024 and 2023, the prepaids were approximately \$ and \$, respectively, comprised of prepayments to insurance and various other suppliers. 238,000; 300,000

INVENTORIES, NET

INVENTORIES, NET

The Company values inventory at the lower of cost (determined using a combination of specific lot identification and the first-in, first-out methods) or net realizable value. Management periodically reviews inventory for excess quantities and obsolescence. Management evaluates quantities on hand, physical condition, and technical functionality as these characteristics may be impacted by anticipated customer demand for current products and new product introductions. The reserve is adjusted based on such evaluation, with a corresponding provision included in cost of sales. Abnormal amounts of idle facility expenses, freight, handling costs, and wasted material are recognized as current period charges and the allocation of fixed production overhead is based on the normal capacity of the production facilities.

The following is a summary of approximate net inventories:

	2024	2023							
	1,519,000		\$ 1,677,000	Work in progress	1,145,000	869,000	Finished products	179,000	182,000
	May 31,								
	2024	2023							
Raw materials	\$								
	2,843,000	2,728,000	(467,000)	(672,000)	2,376,000	2,056,000			
Total gross inventory	\$								
Inventory reserve									
Net inventory	\$								

Reserves for inventory obsolescence are recorded as necessary to reduce obsolete inventory to estimated net realizable value or to specifically reserve for obsolete inventory. As of May 31, 2024 and 2023, inventory reserves were approximately \$ and \$, respectively. 467,000; 672,000

PROPERTY AND EQUIPMENT, NET

PROPERTY AND EQUIPMENT, NET

Property and equipment are stated at cost. Expenditures for additions and major improvements are capitalized. Repairs and maintenance costs are charged to operations as incurred. When property and equipment are sold, retired, or otherwise disposed of, the related cost and accumulated depreciation or amortization are removed from the accounts, and gains or losses from sales, retirements, and dispositions are credited or charged to income.

Depreciation and amortization are provided over the estimated useful lives of the related assets, ranging from to years, using the straight-line method. Leasehold improvements are amortized over the lesser of the estimated useful life of the asset or the term of the lease. Depreciation and amortization expense on property and equipment amounted to approximately \$ and \$ for the years ended May 31, 2024 and 2023, respectively. 51063,000; 66,000

INTANGIBLE ASSETS, NET

INTANGIBLE ASSETS, NET

Intangible assets include trademarks, product rights, technology rights, and patents, and are accounted for based on Accounting Standards Codification ("ASC"), ASC 350 Intangibles - Goodwill and Other ("ASC

350"). In that regard, intangible assets that have indefinite useful lives are not amortized but are tested at least annually for impairment or more frequently if events or changes in circumstances indicate that the asset might be impaired.

Intangible assets are being amortized using the straight-line method over the useful life, not to exceed 10 years for marketing and distribution rights, years for purchased technology use rights, and patents are based on their individual useful lives which average around years. Amortization amounted to approximately \$ for the years ended May 31, 2024 and 2023. 101,510,000

The Company assesses the recoverability of these intangible assets by determining whether the amortization of the asset's balance over its remaining life can be recovered through projected undiscounted future cash flows. The Company uses a qualitative assessment to determine whether there was any impairment. There was impairment of intangible assets for the years ended May 31, 2024 and 2023. 10

INVESTMENTS

The Company has made investments in a privately held Polish distributor, which is primarily engaged in distributing medical products and devices, including the distribution of the products sold by the Company. The Company invested approximately \$ into the Polish distributor and owns approximately % of the investee. 165,000

Equity holdings in nonmarketable unconsolidated entities in which the Company is not able to exercise significant influence ("Cost Method Holdings") are accounted for at the Company's initial cost, minus any impairment (if any), plus or minus changes resulting from observable price changes in orderly transactions for the identical or a similar holding or security of the same issuer. Dividends received are recorded as other dividend and interest income.

The Company assesses its equity holdings for impairment whenever events or changes in circumstances indicate that the carrying value of an equity holding may not be recoverable. Management reviewed the underlying net assets of the Company's equity method holding as of May 31, 2024 and determined that the Company's proportionate economic interest in the entity indicates that the equity holding was not impaired. There were no observable price changes in orderly transactions for identical or a similar holding or security of the Company's Cost Method Holding during the year ended May 31, 2024.

SHARE-BASED COMPENSATION

The Company follows the guidance of ASC 718, Share-based Compensation ("ASC 718"), which requires the use of the fair-value-based method to determine compensation for all arrangements under which employees and others receive shares of stock or equity instruments (options). The fair value of each option award is estimated on the date of grant using the Black-Scholes option-pricing model that uses assumptions for expected volatility, expected dividends, expected forfeiture rate, expected term, and the risk-free interest rate. The Company has not paid dividends historically and does not expect to pay them in the foreseeable future. Expected volatilities are based on weighted averages of the historical volatility of the Company's common stock estimated over the expected term of the options. The expected forfeiture rate is based on historical forfeitures experienced. The expected term of options granted is derived using the "simplified method" which computes expected term as the average of the sum of the vesting term plus the contract term as historically the Company had limited exercise activity surrounding its options. The risk-free rate is based on the U.S. Treasury yield curve in effect at the time of grant for the period of the expected term. The grant date fair value of the award is recognized under the straight-line attribution method.

The Company expensed approximately \$ and \$ of share-based compensation during the years ended May 31, 2024 and 2023, respectively. 837,000 1,185,000

In applying the Black-Scholes option-pricing model, the following assumptions used in the valuation of awards issued for years ended May 31, 2024 and 2023:

For the year ended May 31, 2024 - 2023 Dividend yield - 0 % - 0 % Expected volatility: 100.54 - 111.98% - 98.81 - 101.77% Risk free interest rate: 4.0 - 4.59% - 3.12 - 3.35% Expected term: 4.69 - 6.25 years - 6.25 years

REVENUE RECOGNITION

The Company has various contracts with customers, and these contracts specify the recognition of revenue based on the nature of the transaction.

Revenues from product sales are recognized at the time the product is shipped, customarily FOB shipping point, which is when the transfer of control of goods has occurred and title passes. This applies to clinical lab products sold to domestic and international distributors, including hospitals, clinical laboratories, medical research institutions, medical schools, and pharmaceutical companies. OTC products are sold directly to drug stores, e-commerce customers, and distributors, while physicians' office products are sold to physicians and distributors. The Company does not allow returns except in cases of defective merchandise, and therefore, does not establish an allowance for returns. Additionally, the Company has contracts with customers that provide purchase discounts contingent on achieving specified sales volumes. These contracts are regularly evaluated, and the Company does not anticipate granting any discounts through the end of the contract period.

Furthermore, the Company offers margin guarantees to certain retail drug store customers to ensure a minimum profit margin. Should pricing adjustments cause these margins to fall below the agreed-upon thresholds, the Company is committed to compensating for the shortfall. This arrangement introduces variable consideration into our revenue recognition process. These considerations are estimated monthly based on actual sales and potential price reductions, ensuring accurate and compliant revenue reporting.

For diagnostic testing services sold directly to patients or physician offices that require processing by a third-party CLIA-certified lab, we recognize revenue once the lab has completed the test results.

For services related to contract manufacturing, revenue is recognized when the service has been performed. Services for some contract work are invoiced and recognized as the project progresses.

As of May 31, 2024, the Company had approximately \$ of advances from domestic customers, which are prepayments on orders for future shipments. 85,000

Disaggregation of revenue:

The following is an approximate breakdown of revenues according to primary markets to which the products are sold:

2024 - 2023 For Year Ended May 31, 2024 - 2023 Clinical lab	\$ 3,236,000	\$ 3,310,000	Over-the-counter	1,426,000	1,169,000
manufacturing	741,000	610,000	Physician's office	12,000	250,000
Total	\$5,415,000	\$5,339,000			

See Note 8 for additional information regarding geographic revenue concentrations.

SHIPPING AND HANDLING FEES

The Company includes shipping and handling fees billed to customers in net sales.

RESEARCH AND DEVELOPMENT

Research and development costs are expensed as incurred. The Company expensed approximately \$ and \$ of research and development costs during the years ended May 31, 2024 and 2023, respectively. 1,491,000 1,584,000

INCOME TAXES

The Company accounts for income taxes in accordance with ASC 740, Income Taxes ("ASC 740"). Deferred tax assets and liabilities arise from temporary differences between the tax bases of assets and liabilities and their reported amounts in the consolidated financial statements that will result in taxable or deductible amounts in future years and the benefits of net operating loss and tax credit carryforwards. These temporary differences and the benefits of net operating loss and tax credit carryforwards are measured using enacted tax rates. A valuation allowance is recorded to reduce deferred tax assets to the extent that management considers it more likely than not that a deferred tax asset will not be realized. In determining the valuation allowance, the Company considers factors such as the reversal of deferred income tax assets, projected taxable income, and the character of income tax assets and tax planning strategies. A change to these factors could impact the estimated valuation allowance and income tax expense. As of May 31, 2024 and 2023, in accordance with ASC 740, the Company has a valuation allowance for all of its net deferred tax assets. During the year ended May 31, 2024, this valuation allowance was increased to \$, which fully covers the net deferred tax asset of \$10,369,000 10,369,000

The Company accounts for its uncertain tax provisions by using a two-step approach to recognizing and measuring uncertain tax positions. The first step is to evaluate the tax position for recognition by determining if the weight of available evidence indicates it is more likely than not, based solely on the technical merits, that the position will be sustained in an audit, including resolution of related appeals or litigation processes, if any. The second step is to measure the appropriate amount of the benefit to recognize. The amount of benefit to recognize is measured as the maximum amount which is more likely than not to be realized. The tax position is derecognized when it is no longer more likely than not capable of being sustained. On subsequent recognition and measurement, the maximum amount which is more likely than not to be recognized at each reporting date will represent the Company's best estimate, given the information available at the reporting date, although the outcome of the tax position is not absolute or final. The Company elected to follow an accounting policy to classify accrued interest related to liabilities for income taxes within the "Interest expense" line and penalties related to liabilities for income taxes within the "Other expense" line of the consolidated statements of operations and comprehensive loss.

ADVERTISING COSTS

The Company reports the cost of all advertising as expense in the period in which those costs are incurred. Advertising costs were approximately and \$ for the years ended May 31, 2024 and 2023, respectively. \$ 101,000 156,000

FOREIGN CURRENCY TRANSLATION

The subsidiary located in Mexico operates primarily using the Mexican peso. The subsidiary located in Germany operates primarily using the U.S. dollar, with an immaterial amount of transactions occurring using the Euro. Accordingly, assets and liabilities of these subsidiaries are translated using exchange rates in effect at the end of the year, and revenues and costs are translated using average exchange rates for the year. The resulting adjustments to assets and liabilities are presented as a separate component of accumulated other comprehensive loss. There are no foreign currency transaction gains or losses that are included in the consolidated statements of operations for the years ended May 31, 2024 and 2023.

RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

In February 2016, the Financial Accounting Standards Board ("FASB") issued an accounting standard update which requires lessees to recognize most leases on the balance sheet with a corresponding right-of-use asset. Right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the lease commencement date based on the estimated present value of fixed lease payments over the lease term. Leases are classified as financing or operating which will drive the expense recognition pattern. The Company has elected to exclude short-term leases. The Company leases office space and copy machines, all of which are operating leases. Most leases include the option to renew and the exercise of the renewal options is at the Company's sole discretion. Options to extend or terminate a lease are considered in the lease term to the extent that the option is reasonably certain of exercise. The leases do not include the options to purchase the leased property. The depreciable life of assets and leasehold improvements are limited by the expected lease term. For additional information, see Note 9, Commitments and Contingencies.

NET LOSS PER SHARE

Basic loss per share is computed as net loss divided by the weighted average number of common shares outstanding for the period. Diluted loss per share reflects the potential dilution that could occur from common shares issuable through stock options, warrants and other convertible securities using the treasury stock method. The total amounts of anti-dilutive stock options not included in the loss per share calculation for the years ended May 31, 2024 and 2023 were and, respectively, 3,479,616 2,342,616

[SEGMENT REPORTING](#)

[SEGMENT REPORTING](#)

ASC 280, Segment Reporting ("ASC 280"), establishes standards for reporting, by public business enterprises, information about operating segments, products and services, geographic areas, and major customers. The Company's operations are analyzed by management and its chief operating decision maker as being part of a single industry segment: the design, development, marketing, and sales of diagnostic kits.

[REPORTING COMPREHENSIVE LOSS](#)

[REPORTING COMPREHENSIVE LOSS](#)

Comprehensive loss represents net loss and any revenues, expenses, gains and losses that, under GAAP, are excluded from net loss and recognized directly as a component of shareholders' equity. Items of other comprehensive loss consist solely of foreign currency translation adjustments for the years ended May 31, 2024 and 2023.

[RECENT ACCOUNTING PRONOUNCEMENTS](#)

[RECENT ACCOUNTING PRONOUNCEMENTS](#)

Recent ASU's issued by the FASB and guidance issued by the SEC did not, or are not believed by the management to, have a material effect on the Company's present or future consolidated financial statements.

In June 2016, the FASB issued ASU 2016-13. This ASU requires the measurement of all expected credit losses for financial assets, including trade receivables, held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. The guidance was initially effective for the Company for annual reporting periods beginning after December 15, 2019, and interim periods within those fiscal years. In November 2019, the FASB issued ASU 2019-10, "Financial Instruments - Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates," which, among other things, defers the effective date of ASU 2016-13 for public filers that are considered smaller reporting companies as defined by the SEC to fiscal years beginning after December 15, 2022, including interim periods within those years. Early adoption is permitted. The Company adopted ASU 2016-03 on June 1, 2023, and the adoption of this update did not have a material impact on the Company's consolidated financial statements.

In November 2023, the Financial Accounting Standards Board ("FASB") issued ASU 2023-07, "Improvements to Reportable Segment Disclosures." The ASU includes enhanced disclosure requirements, primarily related to significant segment expenses that are regularly provided to and used by the chief operating decision maker ("CODM"). The amendments are to be applied retrospectively to all prior periods presented in the financial statements. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, with early adoption permitted. We are currently evaluating the effect of adopting this pronouncement on our financial statements and disclosures.

In December 2023, the FASB issued ASU 2023-09, "Income Taxes (Topic 740): Improvements to Income Tax Disclosures." The ASU includes enhanced disclosure requirements, primarily related to the rate reconciliation and income taxes paid information. The amendments are to be applied prospectively in the financial statements. ASU 2023-09 is effective for fiscal years beginning after December 15, 2024, with early adoption permitted. We are currently evaluating the effect of adopting this pronouncement on our financial statements and disclosures.

[-Definition](#)

Concentration Risk Geographic Policy [Policy Text Block]

[+References](#)

No definition available.

[+Details](#)

Name:BMRA_ConcentrationRiskGeographicPolicyPolicyTextBlock Namespace Prefix:BMRA Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[-Definition](#)

Liquidity [Policy Text Block]

[+References](#)

No definition available.

[+Details](#)

Name:BMRA_LiquidityPolicyTextBlock Namespace Prefix:BMRA Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[-Definition](#)

Prepaid Expenses and Other [Policy Text Block]

[+References](#)

No definition available.

[+Details](#)

Name:BMRA_PrepaidExpensesAndOtherPolicyTextBlock Namespace Prefix:BMRA Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[-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 advertising cost.

[+References](#)

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 35 -Topic 720 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483406/720-35-50-1>

[+Details](#)

Name:us-gaap_AdvertisingCostsPolicyTextBlock 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/1943274/2147482013/230-10-50-1>

[+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 comprehensive income.

[+References](#)

No definition available.

+ Details

Name:us-gaap_ComprehensiveIncomePolicyPolicyTextBlock **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 cost of product sold and service rendered.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Topic 705-Publisher FASB-URI https://asc.fasb.org/705/tableOfContent>

+ Details

Name:us-gaap_CostOfSalesPolicyTextBlock **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 fair value measurements of financial and non-financial assets, liabilities and instruments classified in shareholders' equity. Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities.

+ References

No definition available.

+ Details

Name:us-gaap_FairValueMeasurementPolicyPolicyTextBlock **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 goodwill and intangible assets. This accounting policy also may address how an entity assesses and measures impairment of goodwill and intangible assets.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30> **Name:** Accounting Standards Codification **Publisher:** FASB **URI:** <https://asc.fasb.org/350-30/tableOfContent> **Reference 2:** <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-20> **Name:** Accounting Standards Codification **Publisher:** FASB **URI:** <https://asc.fasb.org/350-20/tableOfContent>

+ Details

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

- Definition

Disclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements.

+ References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10> **Name:** Accounting Standards Codification **Section:** 50 **Paragraph:** 20 **Publisher:** FASB **URI:** <https://asc.fasb.org/1943274/2147482685/740-10-50-20> **Reference 2:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10> **Name:** Accounting Standards Codification **Section:** 50 **Paragraph:** 19 **Publisher:** FASB **URI:** <https://asc.fasb.org/1943274/2147482685/740-10-50-19> **Reference 3:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10> **Name:** Accounting Standards Codification **Section:** 45 **Paragraph:** 25 **Publisher:** FASB **URI:** <https://asc.fasb.org/1943274/2147482525/740-10-45-25> **Reference 4:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10> **Name:** Accounting Standards Codification **Section:** 599 **Paragraph:** 3 **Subparagraph:** (SX 210.6-03(h)(1)) **Publisher:** FASB **URI:** <https://asc.fasb.org/1943274/2147479886/946-10-599-3> **Reference 5:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10> **Name:** Accounting Standards Codification **Section:** 50 **Paragraph:** 17 **Subparagraph:** (b) **Publisher:** FASB **URI:** <https://asc.fasb.org/1943274/2147482685/740-10-50-17> **Reference 6:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10> **Name:** Accounting Standards Codification **Section:** 50 **Paragraph:** 9 **Publisher:** FASB **URI:** <https://asc.fasb.org/1943274/2147482685/740-10-50-9> **Reference 7:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10> **Name:** Accounting Standards Codification **Section:** 45 **Paragraph:** 28 **Publisher:** FASB **URI:** <https://asc.fasb.org/1943274/2147482525/740-10-45-28> **Reference 8:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10> **Name:** Accounting Standards Codification **Section:** 50 **Paragraph:** 1 **Publisher:** FASB **URI:** <https://asc.fasb.org/1943274/2147482765/220-10-50-1>

+ Details

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

- Definition

Disclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost.

+ 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\(6\)\(b\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(6)(b))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>**Reference 2:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-330-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1> -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483080/330-10-50-1>**Reference 3:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1> -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483489/210-10-50-1>**Reference 4:** [http://www.xbrl.org/2003/role/exampleRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(d\)](http://www.xbrl.org/2003/role/exampleRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(d)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483426/235-10-50-4>**Reference 5:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-912-SubTopic-330-Name-Accounting-Standards-Codification-Section-50-Paragraph-1> -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478411/912-330-50-1>**Reference 6:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-330-Name-Accounting-Standards-Codification-Publisher-FASB-URI> <https://asc.fasb.org/330/tableOfContent>**Reference 7:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-330-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4> -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483080/330-10-50-4>**Reference 8:** [http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-45-Paragraph-6-Subparagraph-\(a\)-SubTopic-10-Topic-270](http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-45-Paragraph-6-Subparagraph-(a)-SubTopic-10-Topic-270) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482989/270-10-45-6>

+ Details

Name:us-gaap_InventoryPolicyTextBlock_Namespace-Prefix:us-gaap_Data-Type:dtr-types:textBlockItemType_Balance-Type:na_Period-Type:duration

- Definition

Disclosure of accounting policy for investment in financial asset.

+ References

Reference 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\(3\)\(b\)\)-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(3)(b))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477250/944-220-S99-1)**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210.6-03\(d\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210.6-03(d))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-S99-3)**Reference 3:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210.6-03\(f\)\(1\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210.6-03(f)(1))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-S99-3)**Reference 4:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210.6-03\(f\)\(2\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210.6-03(f)(2))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-S99-3)**Reference 5:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210.6-03\(f\)\(3\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210.6-03(f)(3))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-S99-3)**Reference 6:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-320-Name-Accounting-Standards-Codification-Section-S99-Paragraph-12-Subparagraph-\(i\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477271/946-320-S99-12](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-320-Name-Accounting-Standards-Codification-Section-S99-Paragraph-12-Subparagraph-(i)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477271/946-320-S99-12)**Reference 7:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-320-Name-Accounting-Standards-Codification-Section-S99-Paragraph-19-Subparagraph-\(2\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477271/946-320-S99-19](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-320-Name-Accounting-Standards-Codification-Section-S99-Paragraph-19-Subparagraph-(2)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147477271/946-320-S99-19)

+ Details

Name: *us-gaap_InvestmentPolicyTextBlock* **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 pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact.

+ References

No definition available.

+ Details

Name: *us-gaap_NewAccountingPronouncementsPolicyTextBlock* **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-599-Paragraph-1-Subparagraph-\(SX-210.7-03\(a\)\(8\)\(a\)\)-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)(8)(a))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-599-1)**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/1943274/214747798/958-360-50-6>**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/1943274/214747798/958-360-50-1](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/1943274/214747798/958-360-50-1)

+ 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 costs it has incurred (1) in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process; or (2) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-730-SubTopic-10-Name-Accounting-Standards-Codification-Section-05-Paragraph-1-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483044/730-10-05-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-730-SubTopic-10-Name-Accounting-Standards-Codification-Section-05-Paragraph-1-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483044/730-10-05-1)

+ Details

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

- Definition

Disclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.6-07\(1\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479134/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.6-07(1))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479134/946-220-S99-1)**Reference 2:** [http://www.xbrl.org/2003/role/exampleRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(f\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483426/235-10-50-4](http://www.xbrl.org/2003/role/exampleRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(f)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483426/235-10-50-4)**Reference 3:** [http://www.xbrl.org/2003/role/exampleRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(e\)-SubTopic-10-Topic-235-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483426/235-10-50-4](http://www.xbrl.org/2003/role/exampleRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(e)-SubTopic-10-Topic-235-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483426/235-10-50-4)

+ Details

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

- Definition

Disclosure of accounting policy for segment reporting.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-41-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-41](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-41-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-41)**Reference 2:** [http://www.xbrl.org/2003/role/exampleRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-47-Subparagraph-\(bb\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482785/280-10-55-47](http://www.xbrl.org/2003/role/exampleRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-47-Subparagraph-(bb)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482785/280-10-55-47)**Reference 3:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Subparagraph-\(f\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Subparagraph-(f)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29)**Reference 4:** [http://www.xbrl.org/2003/role/exampleRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-54-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482785/280-10-55-54](http://www.xbrl.org/2003/role/exampleRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-54-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482785/280-10-55-54)**Reference 5:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-36-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-36>**Reference 6:** [http://www.xbrl.org/2003/role/exampleRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-47-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482785/280-10-55-47](http://www.xbrl.org/2003/role/exampleRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-47-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482785/280-10-55-47)**Reference 7:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Subparagraph-\(d\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Subparagraph-(d)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29)**Reference 8:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29>**Reference 9:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29)**Reference 10:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29)**Reference 11:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29)**Reference 12:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Subparagraph-\(e\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-29-Subparagraph-(e)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-29)

+ Details

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

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

+ References

Reference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147401962/310-10-50-6Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147401962/310-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147401962/310-10-50-2

FASB -URI <https://asc.fasb.org/1943274/2147481962/310-10-50-2>Reference 4: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-310-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481569/310-20-50-1>Reference 5: [http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-310-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-15-Subparagraph-\(d\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481962/310-10-50-15](http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-310-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-15-Subparagraph-(d)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481962/310-10-50-15)Reference 6: [http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-310-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-11B-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481962/310-10-50-11B](http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-310-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-11B-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481962/310-10-50-11B)

+ Details

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

[- Definition](#)

Tabular disclosure of the significant assumptions used during the year to estimate the fair value of stock options, including, but not limited to: (a) expected term of share options and similar instruments, (b) expected volatility of the entity's shares, (c) expected dividends, (d) risk-free rate(s), and (e) discount for post-vesting restrictions.

[+ References](#)

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

[+ Details](#)

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

Balance Type:na Period Type:duration XML 90 R19.htm IDEA: XBRL DOCUMENT

PROPERTY AND EQUIPMENT, NET (Tables) 12 Months Ended

May 31, 2024

Property, Plant and Equipment [Abstract] SCHEDULE OF PROPERTY AND EQUIPMENT, NET

The following is an approximate breakdown of property and equipment, net of accumulated depreciation:

	2024	2023
	2024	2023
Equipment	\$ 1,384,000	\$ 1,333,000
Furniture, fixtures and leasehold improvements	211,000	211,000
Less accumulated depreciation	(1,394,000)	(1,331,000)
Net property and equipment	\$ 201,000	\$ 213,000

[- References](#)

No definition available.

[+ Details](#)

Name:us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix:us-gaap_ Data Type:xbri: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 91

R20.htm IDEA: XBRL DOCUMENT

INTANGIBLE ASSETS, NET (Tables) 12 Months Ended

May 31, 2024

Goodwill and Intangible Assets Disclosure [Abstract] SCHEDULE OF INTANGIBLE ASSETS, NET

The following is an approximate breakdown of intangible assets, net of accumulated amortization:

	2024	2023
	2024	2023
Patents	\$ 260,000	\$ 196,000
Less accumulated amortization-patents	(48,000)	(31,000)
Intangible assets, net	\$ 212,000	\$ 165,000

SCHEDULE OF EXPECTED AMORTIZATION OF INTANGIBLE ASSETS

Expected amortization of intangible assets for the years ending May 31:

2025	\$ 18,000
2026	18,000
2027	18,000
2028	18,000
2029	18,000
Thereafter	122,000
Total	\$ 212,000

[- References](#)

No definition available.

[+ Details](#)

-Definition

Tabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment.

+References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-55-Paragraph-40-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482640/350-30-55-40>Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2)

+Details

Name:us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock Namespace Prefix:us-gaap Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

-Definition

Tabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets.

+References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-55-Paragraph-40-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482640/350-30-55-40>Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)\(3\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)(3)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2)

+Details

Name:us-gaap_ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock Namespace Prefix:us-gaap Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 92 R21.htm IDEA: XBRL DOCUMENT ACCOUNTS PAYABLE AND ACCRUED EXPENSES (Tables) 12 Months Ended May 31, 2024

Payables and Accruals [Abstract] SCHEDULE OF ACCOUNTS PAYABLE AND ACCRUED EXPENSES

The following is an approximate breakdown of accounts payable and accrued expenses balances:

	2024	2023
	May 31	
	2024	2023
Accounts payable	\$ 288,000	\$ 344,000
Accrued expenses	850,000	548,000
Total	\$ 1,138,000	\$ 892,000

-References

No definition available.

+Details

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

-Definition

Tabular disclosure of the (a) 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 (accounts payable); (b) other payables; and (c) accrued liabilities. 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). An alternative caption includes accrued expenses.

+References

No definition available.

+Details

Name:us-gaap_ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock Namespace Prefix:us-gaap Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 93 R22.htm IDEA: XBRL DOCUMENT SHAREHOLDERS' EQUITY (Tables) 12 Months Ended May 31, 2024

Equity [Abstract] SCHEDULE OF STOCK-BASED COMPENSATION EXPENSE

Stock-based compensation expense for the years ended May 31, 2024 and 2023 is as follows:

	2024	2023
	For the Year Ended May 31	
	2024	2023
Cost of sales	\$ 70,000	\$ 143,000
Selling, general and administrative	742,000	971,000
Research and development	25,000	71,000
Total stock option expense	\$ 837,000	\$ 1,185,000

ACTIVITY TO AGGREGATE STOCK OPTIONS

Activity as to aggregate stock options outstanding is as follows:

	Number of Stock Options	Weighted Average Exercise Price	Aggregate Intrinsic Value	Options Outstanding at May 31, 2022
31, 2022	2,321,616	\$ 3.72	\$ 1,838,000	Options granted: 243,000; \$ 2.70; Options exercised: (46,500); \$ 1.73; \$ 90,000; Options canceled or expired: (175,500); \$ 5.56; \$-
31, 2023	2,342,616	\$ 3.52	\$ 1,146,000	Options granted: 1,338,500; \$ 1.13; \$-; Options canceled or expired: (201,500); \$-

4.64 \$: Options Outstanding at May 31, 2024: 3,479,616 \$2.57 \$: Options vested and exercisable at May 31, 2024: 2,047,712 \$3.23 \$:

-References

No definition available.

+Details

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

-Definition

Tabular disclosure of allocation of amount expensed and capitalized for award under share-based payment arrangement to statement of income or comprehensive income and statement of financial position. Includes, but is not limited to, corresponding line item in financial statement.

+References

Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Subparagraph (b)(1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2
 Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)(1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2
 Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (d)-SubTopic 10-Topic 718-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2
 Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e)-SubTopic 10-Topic 718-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2

+Details

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

-Definition

Tabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted-average grant date fair value.

+References

Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)(1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2
 Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (d)-SubTopic 10-Topic 718-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2
 Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e)-SubTopic 10-Topic 718-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2

+Details

Name:us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock_Namespace-Prefix:us-gaap_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 94-R23.htm IDEA:XBRL-DOCUMENT

INCOME TAXES (Tables) 12-Months Ended

May 31, 2024

Income Tax Disclosure [Abstract] SCHEDULE OF PROVISION FOR INCOME TAXES

Provision for income taxes for the years ended May 31 consists of the following:

	2024	2023			
For the Year Ended May 31:					
Foreign Taxes Subsidiaries			(41,000)	(50,000)	State and local
State and local			(1,000)	(1,000)	Total deferred
Current:			(42,000)	(51,000)	
U.S. Federal					
Deferred:					
U.S. Federal					

SCHEDULE OF EFFECTIVE INCOME TAX RECONCILIATION

Income tax expense \$(42,000) \$(51,000)

	2024	2023		
For the Year Ended May 31:				
Foreign taxes of subsidiaries			(5,000)	
Income tax expense			\$(42,000)	\$(51,000)
Computed "expected" tax benefit	\$ 1,247,000	\$ 1,490,000		
Increase (reduction) in income taxes resulting from:				
Change in valuation allowance	(1,428,000)	(1,973,000)		
State income taxes, net of federal benefit	459,000	583,000		
Permanent tax differences and other	(148,000)	(17,000)		
Stock based compensation benefit				

ASSETS

The tax effect of significant temporary differences is presented below:

	2024	2023		
May 31:				
Accumulated depreciation and amortization			(24,000)	(21,000)
Total deferred tax assets			10,369,000	8,940,000
Less valuation allowance			(10,369,000)	(8,940,000)
Net deferred tax asset	\$ 5,000	\$ 8,000		
Inventory valuation	131,000	188,000		
Compensated absences	144,000	118,000		
Net operating loss carryforwards	6,656,000	5,617,000		
Tax credit carryforwards	1,380,000	1,239,000		
Deferred rent expense/capitalized leases	11,000	11,000		
Stock options	1,561,000	1,296,000		
Sec 174 capitalized costs	501,000	284,000		
Losses of foreign subsidiaries and other, net	2,000			

-References

No definition available.

+ Details

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

- Definition

Tabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning-of-the-year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9>

+ Details

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

- Definition

Tabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities; the total of all deferred tax assets; the total valuation allowance recognized for deferred tax assets.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-2>

+ Details

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

- Definition

Tabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations.

+ References

Reference 1: <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 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12A-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12A>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef-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>

+ Details

Name:us-gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock_Namespace Prefix:us-gaap_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 95-R24.htm IDEA: XBRL DOCUMENT GEOGRAPHIC INFORMATION (Tables) 12 Months Ended May 31, 2024 Segment Reporting [Abstract] SCHEDULE OF GEOGRAPHIC INFORMATION

	2024	2023
	For the Year Ended May 31,	
	2024	2023
Revenues from sales to unaffiliated customers:		
Asia	\$ 1,881,000	\$ 2,021,000
Europe	1,438,000	1,798,000
North America	1,285,000	1,470,000
Middle East	800,000	39,000
South America	11,000	11,000
Total	\$ 5,415,000	\$ 5,339,000

- Definition

Tabular disclosure of revenue from external customers by geographic areas attributed to the entity's country of domicile and to foreign countries from which the entity derives revenue.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 41-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-41](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 41-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-41)

+ Details

Name:us-gaap_RevenueFromExternalCustomersByGeographicAreasTableTextBlock Namespace Prefix:us-gaap Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

- References

No definition available.

+ Details

Name:us-gaap_SegmentReportingAbstract Namespace Prefix:us-gaap Data Type:xbri:stringItemType Balance Type:na Period Type:duration XML-96-R25.htm IDEA: XBRL DOCUMENT

COMMITMENTS AND CONTINGENCIES (Tables) 12-Months Ended

May 31, 2024

Commitments and Contingencies Disclosure [Abstract] SCHEDULE OF OPERATING LEASES

The following table presents information on our operating leases for the years ended May 31, 2024 and 2023:

	For the Year Ended May 31,	
	2024	2023
Operating lease cost	\$ 353,000	\$ 353,000
Variable lease cost	11,000	

SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS

Short-term lease cost: 14,000 5,000

Total lease cost \$378,000 \$358,000

The future minimum lease payments of the Company's operating lease liabilities by fiscal year are as follows:

SCHEDULE OF OTHER SUPPLEMENTAL LEASE INFORMATION

Year Ending May 31,

Operating Leases

2025 \$ 365,000

2026 376,000

2027 101,000

Total minimum future lease payments 842,000

Less: imputed interest 57,000

Total operating lease liabilities \$ 785,000

The following table summarizes the Company's other supplemental lease information for the years ended May 31, 2024 and 2023:

	For the Year Ended May 31,	
	2024	2023
Cash paid for operating lease liabilities	\$ 356,000	\$ 347,000
Weighted-average remaining lease term (years)	2.27	3.27
Weighted-average discount rate	6.50%	6.50%

- Definition

Schedule of Supplemental Lease Information [Table Text Block]

+ References

No definition available.

+ Details

Name:BMRA_ScheduleOfSupplementalLeaseInformationTableTextBlock Namespace Prefix:BMRA Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

- References

No definition available.

+ Details

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

- Definition

Tabular disclosure of lessee's lease cost. Includes, but is not limited to, interest expense for finance lease, amortization of right-of-use asset for finance lease, operating lease cost, short-term lease cost, variable lease cost and sublease income.

+ References

Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Publisher-FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-4

+ Details

Name:us-gaap_LeaseCostTableTextBlock Namespace Prefix:us-gaap Data Type:dtr-types:textBlockItemType 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-97-R26.htm IDEA: XBRL DOCUMENT

SCHEDULE OF NET INVENTORIES (Details) – USD (\$) May 31, 2024 May 31, 2023 Accounting Policies [Abstract] Raw materials \$ 1,519,000 \$ 1,677,000 Work in progress 1,145,000 869,000 Finished products 179,000 182,000 Total gross inventory 2,843,000 2,728,000 Inventory reserve (467,000) (672,000) Net inventory \$ 2,376,000 \$ 2,056,000
–References

No definition available.

+ Details

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

–Definition

Amount before valuation and LIFO reserves of completed merchandise or goods expected to be sold within one year or 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\(6\)\(a\)\(1\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(6)(a)(1))) –Publisher FASB –URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

+ Details

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

–Definition

Gross amount, as of the balance sheet date, of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process.

+ 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\(6\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(6))) –Publisher FASB –URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

+ Details

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

–Definition

Amount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer.

+ 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/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph \(b\)](http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (b)) –Publisher FASB –URI <https://asc.fasb.org/1943274/2147483467/210-10-45-1> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(6\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(6))) –Publisher FASB –URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

+ Details

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

–Definition

Gross amount of unprocessed materials to be used in manufacturing or production process and supplies that will be consumed.

+ 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\(6\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(6))) –Publisher FASB –URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

+ Details

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

-Definition

Amount of valuation reserve for inventory.

+References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 330-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SAB Topic 5.BB\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480581/330-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 330-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SAB Topic 5.BB)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480581/330-10-S99-2) 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\(6\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(6))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

+Details

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

-Definition

Amount before valuation and LIFO reserves of merchandise or goods in the production process expected to be completed within one year or 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\(6\)\(a\)\(3\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(6)(a)(3))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

+Details

Name:us-gaap_InventoriesWorkInProgress Namespace Prefix:us-gaap_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant XML 98 R27.htm IDEA: XBRL DOCUMENT SCHEDULE OF SHARE-BASED PAYMENT AWARD, STOCK OPTIONS, VALUATION ASSUMPTIONS (Details) 12 Months Ended May 31, 2024 May 31, 2023

Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions and Methodology [Abstract] Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Dividend Rate 0.00% 0.00% Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate, Minimum 100.54% 98.81% Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate, Maximum 111.98% 101.77% Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Minimum 4.00% 3.12% Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Maximum 4.59% 3.35% Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Term 6 years 3 months Minimum [Member] Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions and Methodology [Abstract] Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Term 4 years 8 months 8 days Maximum [Member] Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions and Methodology [Abstract] Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Term 6 years 3 months

-References

No definition available.

+Details

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

-Definition

The estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term.

+References

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

+Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix:us-gaap_ Data Type:dtr-types:percentItemType Balance Type:na Period Type:duration

-Definition

The estimated measure of the maximum percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period.

+References

No definition available.

+Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRateMaximum Namespace Prefix:us-gaap_ Data Type:dtr-types:percentItemType Balance Type:na Period Type:duration

-Definition

The estimated measure of the minimum percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period.

+ References

No definition available.

+ Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRateMinimum Namespace Prefix:us-gaap_Data Type:dtr-types:percentItem Type:Balance Type:na Period Type:duration

- Definition

The maximum risk-free interest rate assumption that is used in valuing an option on its own shares.

+ References

No definition available.

+ Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRateMaximum Namespace Prefix:us-gaap_Data Type:dtr-types:percentItem Type:Balance Type:na Period Type:duration

- Definition

The minimum risk-free interest rate assumption that is used in valuing an option on its own shares.

+ References

No definition available.

+ Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRateMinimum Namespace Prefix:us-gaap_Data Type:dtr-types:percentItem Type:Balance Type:na Period Type:duration

- Definition

Expected term of award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days.

+ References

Reference 1: [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)

+ Details

Name:us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix:us-gaap_Data Type:xbrli:durationItem Type:Balance Type:na Period Type:duration

- Details

Name:srt_RangeAxis=srt_MinimumMember Namespace Prefix:Data Type:na Balance Type:Period Type:

- Details

Name:srt_RangeAxis=srt_MaximumMember Namespace Prefix:Data Type:na Balance Type:Period Type:XML 99 R20.htm IDEA:XBRL DOCUMENT SCHEDULE OF DISAGGREGATION REVENUE (Details) - USD (\$) 12 Months Ended

May 31, 2024
May 31, 2023
Product Information [Line Items] Total\$ 5,415,000\$ 5,339,000Clinical Lab [Member] Product Information [Line Items] Total3,236,0003,310,000Over The Counter [Member] Product Information [Line Items] Total1,426,0001,169,000Contract Manufacturing [Member] Product Information [Line Items] Total741,000610,000Physicians Office [Member] Product Information [Line Items] Total\$ 12,000\$ 250,000

- Definition

Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.

+ References

No definition available.

+ Details

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

- Definition

Amount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-41-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-41](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-41-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-41)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://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 5: [http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic-924-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SAB-Topic-11.L\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479941/924-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-924-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SAB-Topic-11.L)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479941/924-10-S99-1)Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-5-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-5>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-30-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-30](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-30-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-30)Reference 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-42-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-42>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 11: <http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-40-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-40>Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic-606-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479806/606-10-50-4)

+Details

Name:us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix:us-gaap Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

-Details

Name:srt_ProductOrServiceAxis=BMRA_ClinicalLabMember Namespace Prefix: Data Type:na Balance Type: Period Type:

-Details

Name:srt_ProductOrServiceAxis=BMRA_OverTheCounterMember Namespace Prefix: Data Type:na Balance Type: Period Type:

-Details

Name:srt_ProductOrServiceAxis=BMRA_ContractManufacturingMember Namespace Prefix: Data Type:na Balance Type: Period Type:

-Details

Name:srt_ProductOrServiceAxis=BMRA_PhysiciansOfficeMember Namespace Prefix: Data Type:na Balance Type: Period Type: XML 100 R29.htm IDEA:XBRL DOCUMENT SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) - USD (\$) 12 Months Ended

May 10, 2024
Sep 28, 2023
Mar 07, 2023
Jan 22, 2021
May 31, 2024
May 10, 2024
May 31, 2023

Product Information [Line Items] Accumulated deficit \$ 48,195,000 \$ 42,217,000 Cash and cash equivalents 4,170,000 9,719,000 Working capital 5,527,000 (10,852,000) Shelf registration statement maximum authorized common stock issuance value \$ 5,500,000 \$ 20,000,000 \$ 15,000,000 Proceeds from issuance of common stock 10,014,000 Sale of stock expenses \$ 700,000 Deferred Offering Costs \$ 81,000 \$ 81,000 Average trading volume description The average trading volume of our stock over the last three full calendar months is approximately 229,000 shares per day and the high and low trading price of our stock during the same period of time was \$1.25 and \$0.50, respectively.

Working capital (5,527,000) 10,852,000 Revenues 5,415,000 5,339,000 Other receivables, gross, current 966,000 751,000 Inventory, gross 2,843,000 2,728,000 Property, plant and equipment, net \$ 201,000 213,000 Threshold period past due for write-off of trade accounts receivable 90 days Allowance accounts receivable, credit loss \$ 19,000 29,000 Prepaid expense and other assets 238,000 300,000 Inventory reserves 467,000 672,000 Amortization of intangible assets 18,000 18,000 Intangible asset impairment charges 0 0 Investments 165,000 165,000 Share-based payment arrangement, expense 837,000 1,185,000 Proceeds from customers 85,000 Research and development expense 1,491,000 1,584,000 Deferred tax assets, valuation allowance 10,369,000 8,940,000 Deferred tax assets, net 10,369,000 8,940,000 Advertising expense \$ 101,000 \$ 156,000 Share-Based Payment Arrangement, Option [Member] Product Information [Line Items] Antidilutive securities excluded from computation of earnings per share, amount (in shares) 3,479,616 2,342,616 Polish Distributor [Member] Product Information [Line Items] Investments \$ 165,000 Equity method investment, ownership percentage 6.00% Purchased Technology Rights [Member] Product Information [Line Items] Finite-lived intangible asset, useful life 10 years Patents [Member] Product Information [Line Items] Finite-lived intangible asset, useful life 15 years Property, Plant and Equipment [Member] Product Information [Line Items] Depreciation, depletion and amortization \$ 63,000 \$ 66,000 MEXICO Product Information [Line Items] Inventory gross 537,000 626,000 Property, plant and equipment, net \$ 14,000 \$ 17,000 Revenue Benchmark [Member] | Customer Concentration Risk [Member] | Distributor One [Member] Product Information [Line Items] Concentration risk, percentage 33.00% 35.00% Accounts Receivable [Member] | Customer Concentration Risk [Member] | Four Distributor [Member] Product Information [Line Items] Concentration risk, percentage 64.00% Accounts Receivable [Member] | Customer Concentration Risk [Member] | One Distributor [Member] Product Information [Line Items] Concentration risk, percentage 36.00% Accounts Receivable [Member] | Customer Concentration Risk [Member] | Distributors in Asia [Member] Product Information [Line Items] Concentration risk, percentage 37.00% Cost of Goods and Service, Product and Service Benchmark [Member] | Supplier Concentration Risk [Member] | One Vendor [Member] Product Information [Line Items] Concentration risk, percentage 16.00% Minimum [Member] Product Information [Line Items] Property, plant and equipment, useful life 5 years Maximum [Member] Product Information [Line Items] Property, plant and equipment, useful life 10 years ATM Agreement [Member] Product Information [Line Items] Sale of stock, number of shares issued in transaction 573,889 Sale of stock, consideration received on transaction \$ 2,014,000 Proceeds from issuance of common stock 7,300,000 \$ 1,961,000 Sale of stock expenses \$ 700,000 \$ 53,000 Net proceeds from ATM (in Shares) 3,333,333 Share price \$ 2.40 ATM Agreement [Member] | Minimum [Member] Product Information [Line Items] Sale of stock, price per share \$ 3.15 ATM Agreement [Member] | Maximum [Member] Product Information [Line Items] Sale of stock, price per share \$ 4.26

-Definition

Average trading volume description.

+References

No definition available.

+Details

Name:BMRA_AverageTradingVolumeDescription Namespace Prefix:BMRA Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

-Definition

Sale of stock expenses.

+References

No definition available.

+Details

Name:BMRA_SaleOfStockExpenses Namespace Prefix:BMRA Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

-Definition

Shelf registration statement maximum authorized common stock issuance value.

+References

No definition available.

+Details

Name:BMRA_ShelfRegistrationStatementMaximumAuthorizedCommonStockIssuanceValue Namespace Prefix:BMRA Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

-Definition

Working capital.

+References

No definition available.

+Details

Name:BMRA_WorkingCapital Namespace Prefix:BMRA Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

-Definition

Amount charged to advertising expense for the period, which are expenses incurred with the objective of increasing revenue for a specified brand, product or product line.

+References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-720-SubTopic-35-Name-Accounting-Standards-Codification-Section-55-Paragraph-1-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147483385/720-35-55-1> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-720-SubTopic-35-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(b\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-720-SubTopic-35-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(b)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147483406/720-35-50-1>

+ Details

Name:us-gaap_AdvertisingExpense_Namespace_Prefix:us-gaap_Data_Type:xbri:monetaryItemType_Balance_Type:debit_Period_Type:duration

- Definition

Amount of expense for award under share-based payment arrangement. Excludes amount capitalized.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SAB-Topic-14.F\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479830/718-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SAB-Topic-14.F)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479830/718-10-S99-1)**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(h\)\(1\)\(i\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(h)(1)(i)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2)

+ Details

Name:us-gaap_AllocatedShareBasedCompensationExpense_Namespace_Prefix:us-gaap_Data_Type:xbri:monetaryItemType_Balance_Type:debit_Period_Type:duration

- Definition

Amount of allowance for credit loss on accounts receivable.

+ References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-7-03\(a\)\(5\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-7-03(a)(5))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-S99-1)**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02\(4\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-5-02(4))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)**Reference 3:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-326-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479344/326-20-45-1>**Reference 4:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-310-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481962/310-10-50-4>**Reference 5:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-326-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479319/326-20-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic-326-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479319/326-20-50-13)**Reference 6:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-326-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-\(f\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479319/326-20-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic-326-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-(f)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479319/326-20-50-13)

+Details

Name:us-gaap-AllowanceForDoubtfulAccountsReceivable_Namespace_Prefix:us-gaap_Data Type:xbrli:monetaryItemType_Balance Type:credit_Period Type:instant

-Definition

The aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method.

+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/exampleRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 55-Paragraph 40-Publisher FASB-URI https://asc.fasb.org/1943274/2147482640/350-30-55-40>**Reference 3:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)\(2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)(2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2)**Reference 4:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482686/350-30-45-2>

+Details

Name:us-gaap-AmortizationOfIntangibleAssets_Namespace_Prefix:us-gaap_Data Type:xbrli:monetaryItemType_Balance Type:debit_Period Type:duration

-Definition

Securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented.

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

+Details

Name:us-gaap-AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_Namespace_Prefix:us-gaap_Data Type:xbrli:sharesItemType_Balance Type:na_Period Type:duration

-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

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\(f\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(f))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-599-1)**Reference 2:** [http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483467/210-10-45-1](http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483467/210-10-45-1)**Reference 3:** <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-4>

+ Details

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

- Definition

For an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division.

+ References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-42-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-42>**Reference 2:** [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-825-SubTopic-10-Section-50-Paragraph-21-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-21](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-825-SubTopic-10-Section-50-Paragraph-21-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-21)**Reference 3:** <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-825-SubTopic-10-Section-50-Paragraph-20-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-20>**Reference 4:** <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-275-SubTopic-10-Section-50-Paragraph-18-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-18>**Reference 5:** <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-275-SubTopic-10-Section-50-Paragraph-20-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-20>

+ Details

Name:us-gaap_ConcentrationRiskPercentage1_Namespace Prefix:us-gaap_Data Type:dtr-types:percentItemType Balance Type:na Period Type:duration

- Definition

Specific incremental costs directly attributable to a proposed or actual offering of securities which are deferred at the end of the reporting period.

+ References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-340-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SAB-Topic-5.A\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480341/340-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-340-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SAB-Topic-5.A)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480341/340-10-S99-1)

+ Details

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

- Definition

Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-2)

[+ Details](#)

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

[- Definition](#)

Amount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-2)

[+ Details](#)

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

[- Definition](#)

The aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets.

[+ 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/exampleRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-48-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482785/280-10-55-48>Reference 3: <http://www.xbrl.org/2003/role/exampleRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-49-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482785/280-10-55-49>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-270-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(i\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482964/270-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-270-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(i)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482964/270-10-50-1)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(cc\)-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-(cc)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Subparagraph-\(e\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Subparagraph-(e)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22)

[+ Details](#)

Name:us-gaap_DepreciationDepletionAndAmortization_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

[- Definition](#)

The percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(a\)\(1\)-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-(a)(1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481687/323-10-50-3)

[+ Details](#)

Name:us-gaap_EquityMethodInvestmentOwnershipPercentage_Namespace Prefix:us-gaap_Data Type:dtr-types:percentItemType Balance Type:na Period Type:instant

[- Definition](#)

Useful life of finite-lived intangible assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days.

[+ References](#)

No definition available.

[+ Details](#)

Name:us-gaap_FiniteLivedIntangibleAssetUsefulLife_Namespace Prefix:us-gaap_Data Type:xbri:durationItemType Balance Type:na Period Type:instant

[- Definition](#)

The amount of impairment loss recognized in the period resulting from the write-down of the carrying amount of an intangible asset (excluding goodwill) to fair value.

[+ 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 350-SubTopic 30-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482686/350-30-45-2>**Reference 3:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-3)

[+ Details](#)

Name:us-gaap_ImpairmentOfIntangibleAssetsExcludingGoodwill_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

[- Definition](#)

Gross amount, as of the balance sheet date, of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process.

[+ 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\(6\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(6))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

[+ Details](#)

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

[- Definition](#)

Amount of valuation reserve for inventory.

[+ References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 330-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SAB Topic 5-BB\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480581/330-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 330-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SAB Topic 5-BB)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480581/330-10-S99-2)**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\(6\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(6))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

[+ Details](#)

Name:us-gaap_InventoryValuationReserves Namespace Prefix:us-gaap Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

[- Definition](#)

Sum of the carrying amounts as of the balance sheet date of all investments.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-944-SubTopic-80-Name-Accounting-Standards-Codification-Section-55-Paragraph-14-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480078/944-80-55-14>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic-944-SubTopic-80-Name-Accounting-Standards-Codification-Section-55-Paragraph-9-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480078/944-80-55-9>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.7-03\(a\)\(1\)\(h\)\)-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)(1)(h))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-S99-1)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\(a\)\(1\)\(6\)\)-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)(1)(6))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-S99-1)

[+ Details](#)

Name:us-gaap_Investments Namespace Prefix:us-gaap Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant

[- Definition](#)

Amount, before allowance, of receivables classified as other, due within one year or the operating cycle, if longer.

[+ 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\(3\)\(a\)\(4\)\)-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(3)(a)(4))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

[+ Details](#)

Name:us-gaap_OtherReceivablesGrossCurrent Namespace Prefix:us-gaap Data Type:xbrli:monetaryItemType Balance Type:debit 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.

[+ References](#)

No definition available.

[+ Details](#)

Name:us-gaap_PrepaidExpenseAndOtherAssets Namespace Prefix:us-gaap Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant

[- Definition](#)

Cash receipts from customers during the current period which are usually for sales of goods and services.

[+ References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-25-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-25](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-25-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-25)

[+ Details](#)

Name:us-gaap_ProceedsFromCustomers Namespace Prefix:us-gaap Data Type:xbrli:monetaryItemType Balance Type:debit 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](#)

Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.

[+ References](#)

No definition available.

[+ Details](#)

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

[- 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 599-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(8\)\)-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)(8))-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-210-599-1)**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](#)

Useful life of long lived, physical assets used in the normal conduct of business and not intended for resale, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment.

[+ References](#)

No definition available.

[+ Details](#)

Name: *us-gaap_PropertyPlantAndEquipmentUsefulLife* **Namespace Prefix:** *us-gaap* **Data Type:** *xbri:durationItemType* **Balance Type:** *na* **Period Type:** *instant*

[- Definition](#)

Amount of expense for research and development. Includes, but is not limited to, cost for computer software product to be sold, leased, or otherwise marketed and writeoff of research and development assets acquired in transaction other than business combination or joint venture formation or both. Excludes write-down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity.

[+ 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/disclosureRef-Topic-985-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481283/985-20-50-2>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic-730-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482916/730-10-50-1>Reference 4: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-912-SubTopic-730-Name-Accounting-Standards-Codification-Section-25-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479532/912-730-25-1>

+ Details

Name: *us-gaap_ResearchAndDevelopmentExpense* Namespace Prefix: *us-gaap* Data Type: *xbrli:monetaryItemType* Balance Type: *debit* Period Type: *duration*

- 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-599-Paragraph-1-Subparagraph-\(SX-210.5-02\(30\)\(a\)\(3\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-599-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.5-02(30)(a)(3))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-599-1)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-\(g\)\(2\)\(i\)-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)(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-\(h\)\(2\)-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-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-599-Paragraph-1-Subparagraph-\(SX-210.7-03\(a\)\(23\)\(a\)\(4\)\)-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)(23)(a)(4))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-599-1)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.6-04\(17\)\)-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(17))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479170/946-210-599-1)Reference 8: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.3-04\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480008/505-10-599-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.3-04)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480008/505-10-599-1)

+ Details

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

- Definition

Amount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss).

+ References

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[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 10:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210.13-01\(a\)\(4\)\(i\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-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)(i))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)**Reference 11:** 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[+ Details](#)

Name:us-gAAP_Revenues Namespace Prefix:us-gAAP_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

[- Definition](#)

Cash received on stock transaction after deduction of issuance costs.

[+ References](#)

No definition available.

+ Details

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

- Definition

The number of shares issued or sold by the subsidiary or equity method investee per stock transaction.

+ References

No definition available.

+ Details

Name: *us-gaap_SaleOfStockNumberOfSharesIssuedInTransaction* **Namespace Prefix:** *us-gaap* **Data Type:** *xbri:sharesItemType* **Balance Type:** *na* **Period Type:** *duration*

- Definition

Per share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction.

+ References

No definition available.

+ Details

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

- Definition

Price of a single share of a number of saleable stocks of a company.

+ References

No definition available.

+ Details

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

- 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:** *xbri:sharesItemType* **Balance Type:** *na* **Period Type:** *duration*

- Definition

Threshold period past due for trade accounts receivable to write off as uncollectible, in 'PnYmNdTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days.

+ References

No definition available.

+ Details

Name: *us-gaap_ThresholdPeriodPastDueForWriteoffOfTradeAccountsReceivable* **Namespace Prefix:** *us-gaap* **Data Type:** *xbri:durationItemType* **Balance Type:** *na* **Period Type:** *duration*

- Details

Name: *us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis=us-gaap_EmployeeStockOptionMember* **Namespace Prefix:** *us-gaap* **Data Type:** *na* **Balance Type:** *Period Type:*

- Details

Name: *srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=BMRA_PolishDistributorMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=BMRA_PurchasedTechnologyRightsMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_PatentsMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_FairValueByAssetClassAxis=us-gaap_PropertyPlantAndEquipmentMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *srt_StatementGeographicalAxis=country_MX* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_SalesRevenueNetMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_ConcentrationRiskByTypeAxis=us-gaap_CustomerConcentrationRiskMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=BMRA_DistributorOneMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_AccountsReceivableMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=BMRA_FourDistributorMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=BMRA_OneDistributorMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=BMRA_DistributorsInAsiaMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_CostOfGoodsProductLineMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_ConcentrationRiskByTypeAxis=us-gaap_SupplierConcentrationRiskMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=BMRA_OneVendorMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *srt_RangeAxis=srt_MinimumMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *srt_RangeAxis=srt_MaximumMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type:*

- Details

Name: *us-gaap_SubsiarySaleOfStockAxis=BMRA_ATMAGreementMember* **Namespace Prefix:** *na* **Balance Type:** *Period Type: XML-101-R30.htm-IDEA: XBRL*

DOCUMENT

SCHEDULE OF PROPERTY AND EQUIPMENT, NET (Details) - USD (\$) *May 31, 2024* *May 31, 2023* *Property, Plant and Equipment [Line Items] Less accumulated depreciation \$ (1,394,000) \$ (1,331,000) Net property and equipment 201,000 213,000 Equipment [Member] Property, Plant and Equipment [Line Items] Furniture, fixtures and leasehold improvements 1,384,000 1,333,000 Furniture and Fixtures Leasehold Improvements [Member] Property, Plant and Equipment [Line Items] Furniture, fixtures and leasehold improvements \$ 211,000 \$ 211,000*

- Definition

Amount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services.

+ References

Reference 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\(a\)\(8\)\(b\)\)](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)(8)(b))) **Publisher:** *FASB* **URI:** <https://asc.fasb.org/1943274/2147478777/944-210-599-1> **Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210-5-02\(14\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210-5-02(14))) **Publisher:** *FASB* **URI:** <https://asc.fasb.org/1943274/2147480566/210-10-599-1> **Reference 3:** [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-360-SubTopic-10-Section-50-Paragraph-1-Subparagraph-\(c\)](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-360-SubTopic-10-Section-50-Paragraph-1-Subparagraph-(c)) **Publisher:** *FASB* **URI:** <https://asc.fasb.org/1943274/2147482099/360-10-50-1>

+ Details

Name:us-gAAP_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment_Namespace Prefix:us-gAAP_Data Type:xbri:monetaryItemType Balance Type:credit Period Type:instant

- Definition

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

+ References

Reference 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\(a\)\(8\)\)](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 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(13\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(13))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>**Reference 3:** [http://fasb.org/us-gAAP/role/ref/legacyRef-Topic-360-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(b\)](http://fasb.org/us-gAAP/role/ref/legacyRef-Topic-360-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482099/360-10-50-1>

+ Details

Name:us-gAAP_PropertyPlantAndEquipmentGross_Namespace Prefix:us-gAAP_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

- Definition

Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-7A-Subparagraph-\(a\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-7A-Subparagraph-(a)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>

+ Details

Name:us-gAAP_PropertyPlantAndEquipmentLineItems_Namespace Prefix:us-gAAP_Data Type:xbri:stringItemType Balance Type:na Period Type:duration

- 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-\(a\)](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*

[- Details](#)

Name: *us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_EquipmentMember* Namespace Prefix: Data Type: *na* Balance Type: *Period* Type:

[- Details](#)

Name: *us-gaap_PropertyPlantAndEquipmentByTypeAxis=BMRA_FurnitureAndFixturesLeaseholdImprovementsMember* Namespace Prefix: Data Type: *na* Balance Type: *Period* Type: *XML-102-R31.htm* IDEA: *XBRL-DOCUMENT*

SCHEDULE OF INTANGIBLE ASSETS, NET (Details) - USD (\$) May 31, 2024 May 31, 2023 Goodwill and Intangible Assets Disclosure [Abstract] - Patents \$ 260,000 \$ 196,000 Less accumulated amortization - patents (48,000) (31,000) Intangible assets, net \$ 212,000 \$ 165,000

[- Definition](#)

Finite lived patents accumulated amortization.

[+ References](#)

No definition available.

[+ Details](#)

Name: *BMRA_FiniteLivedPatentsAccumulatedAmortization* Namespace Prefix: *BMRA* Data Type: *xbri:monetaryItemType* Balance Type: *credit* Period Type: *instant*

[- Definition](#)

Gross carrying amount before accumulated amortization as of the balance sheet date of the costs pertaining to the exclusive legal rights granted to the owner of the patent to exploit an invention or a process for a period of time specified by law. Such costs may have been expended to directly apply and receive patent rights, or to acquire such rights.

[+ References](#)

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)\(1\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)(1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2) 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\(15\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(15))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

[+ Details](#)

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

[- References](#)

No definition available.

[+ Details](#)

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

[- Definition](#)

Sum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges.

[+ References](#)

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)\(1\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)(1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2) Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2) Reference 3: <http://www.xbrl.org/2009/role/disclosureRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482686/350-30-45-1>

+ Details

Name:us-gaap_IntangibleAssetsNetExcludingGoodwill_Namespace_Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant XML 103 R32.htm IDEA: XBRL DOCUMENT

SCHEDULE OF EXPECTED AMORTIZATION OF INTANGIBLE ASSETS (Details) May 31, 2024

USD (\$) Goodwill and Intangible Assets Disclosure [Abstract] 2025\$ 18,000202618,000

202718,000202818,000202918,000 Thereafter122,000Totals 212,000

- Definition

Amount of amortization for asset, excluding financial asset and goodwill, lacking physical substance with finite life expected to be recognized after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).

+ References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)\(3\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)(3)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2)**Reference 2:** <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 985-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147481283/985-20-50-2>

+ Details

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

- Definition

Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).

+ References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 55-Paragraph 40-Publisher FASB-URI https://asc.fasb.org/1943274/2147482640/350-30-55-40>**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)\(3\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)(3)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2)**Reference 3:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 985-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147481283/985-20-50-2>

+ Details

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

- Definition

Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).

+ References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 55-Paragraph 40-Publisher FASB-URI https://asc.fasb.org/1943274/2147482640/350-30-55-40>**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)\(3\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)(3)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2)**Reference 3:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 985-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147481283/985-20-50-2>

+ Details

Name:us-gAAP_FiniteLivedIntangibleAssetsAmortizationExpenseYearFive **Namespace Prefix:**us-gAAP **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**instant

- Definition

Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).

+ References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-55-Paragraph-40-Publisher-FASB-URI>
<https://asc.fasb.org/1943274/2147482640/350-30-55-40>**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)\(3\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)(3)-Publisher-FASB-URI)
<https://asc.fasb.org/1943274/2147482665/350-30-50-2>**Reference 3:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-985-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Publisher-FASB-URI>
<https://asc.fasb.org/1943274/2147481283/985-20-50-2>

+ Details

Name:us-gAAP_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour **Namespace Prefix:**us-gAAP **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**instant

- Definition

Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).

+ References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-55-Paragraph-40-Publisher-FASB-URI>
<https://asc.fasb.org/1943274/2147482640/350-30-55-40>**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)\(3\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)(3)-Publisher-FASB-URI)
<https://asc.fasb.org/1943274/2147482665/350-30-50-2>**Reference 3:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-985-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Publisher-FASB-URI>
<https://asc.fasb.org/1943274/2147481283/985-20-50-2>

+ Details

Name:us-gAAP_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree **Namespace Prefix:**us-gAAP **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**instant

- Definition

Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in second fiscal year following

current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).

+ References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-55-Paragraph-40-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482640/350-30-55-40>**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)\(3\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)(3)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2)**Reference 3:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-985-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481283/985-20-50-2>

+ Details

Name: *us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:monetaryItemType* **Balance Type:** *debit* **Period Type:** *instant*

- Definition

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

+ References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)\(1\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-350-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)(1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-30-50-2)**Reference 2:** <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>

+ Details

Name: *us-gaap_FiniteLivedIntangibleAssetsNet* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:monetaryItemType* **Balance Type:** *debit* **Period Type:** *instant*

- References

No definition available.

+ Details

Name: *us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:stringItemType* **Balance Type:** *na* **Period Type:** *duration* **XML 104 R33.htm IDEA: XBRL DOCUMENT SCHEDULE OF ACCOUNTS PAYABLE AND ACCRUED EXPENSES (Details) - USD (\$) May 31, 2024 May 31, 2023 Payables and Accruals [Abstract] - Accounts payable \$ 288,000 \$ 344,000 Accrued expenses 850,000 548,000 Total \$ 1,138,000 \$ 892,000**

- Definition

Sum of the carrying values as of the balance sheet date of obligations incurred through that date and due within one year (or the operating cycle, if longer), including liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received, taxes, interest, rent and utilities, accrued salaries and bonuses, payroll taxes and fringe benefits.

+ 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\(19\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(19))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

+ Details

Name:us-gaap_AccountsPayableAndAccruedLiabilitiesCurrent Namespace Prefix:us-gaap_ Data Type:xbtrl:monetaryItemType Balance Type:credit Period Type:instant

-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-599-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-599-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:xbtrl: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-599-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-599-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:xbtrl:monetaryItemType Balance Type:credit Period Type:instant

-References

No definition available.

+Details

Name:us-gaap_PayablesAndAccrualsAbstract Namespace Prefix:us-gaap_ Data Type:xbtrl:stringItemType Balance Type:na Period Type:duration XML:105-R34.htm IDEA:XBRL DOCUMENT

ACCOUNTS PAYABLE AND ACCRUED EXPENSES (Details Narrative) - Accounts Payable [Member] - Customer Concentration Risk [Member] 12 Months Ended

May 31, 2024

May 31, 2023

Two Vendor [Member] - Product Information [Line Items] - Net sales percent 69.00% One Vendor [Member] - Product Information [Line Items] - Net sales percent 23.00%

-Definition

For an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division.

+References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-42-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-42>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-825-SubTopic-10-Section-50-Paragraph-21-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-21](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-825-SubTopic-10-Section-50-Paragraph-21-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-21)Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-825-SubTopic-10-Section-50-Paragraph-20-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-20>Reference 4: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-275-SubTopic-10-Section-50-Paragraph-18-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-18>Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-275-SubTopic-10-Section-50-Paragraph-20-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482861/275-10-50-20>

[+ Details](#)

Name:us-gaap_ConcentrationRiskPercentage1_Namespace Prefix:us-gaap_Data Type:dtr-types:percentItem Type Balance Type:na Period Type:duration

[- Definition](#)

Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.

[+ References](#)

No definition available.

[+ Details](#)

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

[- Details](#)

Name:us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_AccountsPayableMember_Namespace Prefix: Data Type:na Balance Type: Period Type:

[- Details](#)

Name:us-gaap_ConcentrationRiskByTypeAxis=us-gaap_CustomerConcentrationRiskMember_Namespace Prefix: Data Type:na Balance Type: Period Type:

[- Details](#)

Name:us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=BMRA_TwoVendorMember_Namespace Prefix: Data Type:na Balance Type: Period Type:

[- Details](#)

Name:us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=BMRA_OneVendorMember_Namespace Prefix: Data Type:na Balance Type: Period Type: XML 106 R35.htm IDEA:

[XBRL DOCUMENT](#)

SCHEDULE OF STOCK-BASED COMPENSATION EXPENSE (Details) - USD (\$) 12-Months Ended

May 31, 2024

May 31, 2023

Total stock option expense \$ 837,000 \$ 1,185,000 Cost of Sales [Member] Total stock option expense 70,000 143,000 Selling, General and Administrative Expenses [Member]

Total stock option expense 742,000 971,000 Research and Development Expense [Member] Total stock option expense \$ 25,000 \$ 71,000

[- Definition](#)

Amount of expense for award under share-based payment arrangement. Excludes amount capitalized.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SAB-Topic-14-F\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479830/718-10-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SAB-Topic-14-F)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479830/718-10-599-1) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(h\)\(1\)\(i\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(h)(1)(i)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2)

[+ Details](#)

Name:us-gaap_AllocatedShareBasedCompensationExpense_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

[- Details](#)

Name:us-gaap_IncomeStatementLocationAxis=us-gaap_CostOfSalesMember_Namespace Prefix: Data Type:na Balance Type: Period Type:

[- Details](#)

Name:us-gaap_IncomeStatementLocationAxis=us-gaap_SellingGeneralAndAdministrativeExpensesMember_Namespace Prefix: Data Type:na Balance Type: Period Type:

[- Details](#)

Name:us-gaap_IncomeStatementLocationAxis=us-gaap_ResearchAndDevelopmentExpenseMember_Namespace Prefix: Data Type:na Balance Type: Period Type: XML 107

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

SCHEDULE OF ACTIVITY TO AGGREGATE STOCK OPTIONS (Details) - USD (\$) 12-Months Ended

May 31, 2024

May 31, 2023

Equity [Abstract] Options Outstanding, shares 2,342,616 2,321,616 Options Outstanding Weighted Average Exercise Price \$ 3.52 \$ 3.72 Options outstanding, Aggregate Intrinsic Value \$ 146,000 \$ 1,838,000 Options granted, shares 1,338,500 243,000 Options Granted Weighted Average Exercise Price \$ 1.13 \$ 2.70 Options exercised, shares (46,500) Options

Exercised Weighted Average Exercise Price \$ 1.73 Options exercised, Aggregate Intrinsic Value \$ 90,000 Options cancelled or expired, shares (201,500) (175,500) Options

cancelled or expired Weighted Average Exercise Price \$ 4.64 \$ 5.56 Options Outstanding, shares 3,479,616 2,342,616 Options Outstanding Weighted Average Exercise Price \$ 2.53

\$ 3.52 Options outstanding, Aggregate Intrinsic Value \$ 146,000 Options vested and exercisable, shares 2,047,712 Options vested and exercisable Weighted Average Exercise

Price \$ 3.23 Options vested and exercisable Aggregate Intrinsic Value

[- References](#)

No definition available.

[+ Details](#)

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

[- Definition](#)

Amount of accumulated difference between fair value of underlying shares on dates of exercise and exercise price on options exercised (or share units converted) into shares.

[+ References](#)

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

+ Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisesInPeriodTotalIntrinsicValue **Namespace Prefix:**us-gaap **Data Type:** **xbrl:monetaryItemType** **Balance Type:**debit **Period Type:**duration

- Definition

For presentations that combine terminations, the number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan or that expired.

+ References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)\(1\)\(iv\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)(1)(iv)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)

+ Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod **Namespace Prefix:**us-gaap **Data Type:** **xbrl:sharesItemType** **Balance Type:**na **Period Type:**duration

- Definition

Weighted average price of options that were either forfeited or expired.

+ References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)\(1\)\(iv\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)(1)(iv)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)

+ Details

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

- Definition

Gross number of share options (or share units) granted during the period.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)\(1\)\(iv\)\(01\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)(1)(iv)(01)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)

+ Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross **Namespace Prefix:**us-gaap **Data Type:****xbrl:sharesItemType** **Balance Type:**na **Period Type:**duration

- Definition

Amount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding.

+ References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2>

+ Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue **Namespace Prefix:**us-gaap **Data Type:** **xbrl:monetaryItemType** **Balance Type:**debit **Period Type:**instant

- Definition

Number of options outstanding, including both vested and non-vested options.

+ References

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

+ Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber **Namespace Prefix:**us-gaap **Data Type:**xbrli:sharesItemType **Balance Type:**na **Period Type:**instant

- Definition

Weighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan.

+ References

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

+ Details

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

- Definition

Amount by which current fair value of underlying stock exceeds exercise price of fully vested and expected to vest exercisable or convertible options. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur.

+ References

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

+ Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableAggregateIntrinsicValue **Namespace Prefix:**us-gaap **Data Type:**xbrli:monetaryItemType **Balance Type:**debit **Period Type:**instant

- Definition

Number of fully vested and expected to vest exercisable options that may be converted into shares under option plan. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur.

+ References

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

+ Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableNumber **Namespace Prefix:**us-gaap **Data Type:**xbrli:sharesItemType **Balance Type:**na **Period Type:**instant

- Definition

Weighted average exercise price, at which grantee can acquire shares reserved for issuance, for fully vested and expected to vest exercisable or convertible options. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur.

+ References

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

+ Details

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableWeightedAverageExercisePrice **Namespace**

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

-Definition

Weighted average price at which option holders acquired shares when converting their stock options into shares.

+References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(c\)\(1\)\(iv\)\(02\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(c)(1)(iv)(02)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>

+Details

Name:us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice Namespace Prefix:us-gaap_Data Type:dtr-types:perShareItemType Balance Type:na Period Type:duration

-Definition

Weighted average per share amount at which grantees can acquire shares of common stock by exercise of options.

+References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(c\)\(1\)\(iv\)\(01\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(c)(1)(iv)(01)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>

+Details

Name:us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix:us-gaap_Data Type:dtr-types:perShareItemType Balance Type:na Period Type:duration

-Definition

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

+References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-SubTopic-10-Topic-505-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-2> Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(28\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(28))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(29\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(29))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(c\)\(1\)\(iv\)\(02\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(c)(1)(iv)(02)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2) Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.3-04\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.3-04)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480008/505-10-S99-1)

+Details

Name:us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix:us-gaap_Data Type:xbrli:sharesItemType Balance Type:na Period Type:duration XML 108-R37.htm IDEA:XBRL-DOCUMENT SHAREHOLDERS' EQUITY (Details Narrative) - USD (\$) 1-Months Ended 12-Months Ended May 10, 2024 Sep 28, 2023

Mar. 07, 2021
Jan. 22, 2021
Feb. 24, 2020
Mar. 24, 2020
May 31, 2024
May 31, 2023
Apr. 20, 2023
May 21, 2021
Jan. 21, 2021
Jul. 21, 2020
Feb. 29, 2020
Dec. 31, 2017
Dec. 31, 2014

Subsidiary, Sale of Stock [Line Items] Sale of stock, net proceeds \$ 10,014,000 Sale of stock expenses \$ 700,000 Shelf registration statement maximum authorized common stock issuance value \$ 5,500,000 \$ 20,000,000 \$ 15,000,000 Preferred stock, par value \$ 0 \$ 0 Common Stock [Member] Subsidiary, Sale of Stock [Line Items] Conversion of stock, shares issued 250,000 Conversion of stock, shares issued upon conversion 321,429,571,429 Series A Preferred Stock [Member] Subsidiary, Sale of Stock [Line Items] Preferred stock, shares issued 00 Preferred stock, par value \$ 0.08 \$ 0.08 ATM Offering [Member] Subsidiary, Sale of Stock [Line Items] Sale of stock expenses \$ 53,000 Common Stock [Member] Subsidiary, Sale of Stock [Line Items] Sale of stock, shares issued 3,333,333 Sale of stock, price per share \$ 2.40 Sale of stock, net proceeds \$ 7,300,000 Common Stock [Member] / ATM Offering [Member] Subsidiary, Sale of Stock [Line Items] Preferred stock, purchase price \$ 2,014,000 Sale of stock shares issued 573,889 Sale of stock, net proceeds \$ 1,961,000 Convertible Preferred Stock [Member] / Series A Preferred Stock [Member] Subsidiary, Sale of Stock [Line Items] Conversion of stock, shares converted 250,000 Convertible Preferred Stock [Member] / Stock Purchase Agreement [Member] Subsidiary, Sale of Stock [Line Items] Preferred stock, purchase price \$ 2,000,000 Sale of stock, price per share \$ 3.50 Preferred stock, shares issued 571,429 Preferred stock, par value \$ 0.08 Dividends payable, amount per share \$ 0.175 Maximum [Member] / Common Stock [Member] / ATM Offering [Member] Subsidiary, Sale of Stock [Line Items] Sale of stock, price per share \$ 4.26 Maximum [Member] / Common Stock [Member] / ATM Agreement [Member] Subsidiary, Sale of Stock [Line Items] Preferred stock, purchase price \$ 15,000,000 Minimum [Member] / Common Stock [Member] / ATM Offering [Member] Subsidiary, Sale of Stock [Line Items] Sale of stock, price per share 3.15 Share-Based Payment Arrangement, Option [Member] Subsidiary, Sale of Stock [Line Items] Vesting period 4 years Award purchase price, percent 80.00% Expiration period 10 years Granted, weighted average grant date fair value \$ 0.80 \$ 2.19 Compensation cost related to non-vested stock option \$ 1,265,000 Weighted average period expected term 2 years 4 months 13 days Exercisable weighted average remaining contractual term 4 years 11 months 19 days Vested, exercisable or expected to vest weighted average remaining contractual term 6 years 7 months 13 days Share-Based Payment Arrangement, Option [Member] / 2014 Plan [Member] Subsidiary, Sale of Stock [Line Items] Share-based payment award, number of shares authorized 850,000 Share-Based Payment Arrangement, Option [Member] / 2017 Plan [Member] Subsidiary, Sale of Stock [Line Items] Share-based payment award, number of shares authorized 900,000 Share-Based Payment Arrangement, Option [Member] / 2020 Plan [Member] Subsidiary, Sale of Stock [Line Items] Share-based payment award, number of shares authorized 900,000 Share-Based Payment Arrangement, Option [Member] / 2023 Plan [Member] Subsidiary, Sale of Stock [Line Items] Share-based payment award, number of shares authorized 1,200,000 2020 Stock Incentive Plan [Member] Subsidiary, Sale of Stock [Line Items] Share-based payment award, number of shares authorized 900,000

-Definition

Sale of stock expenses.

+References

No definition available.

+Details

Name:BMRA_SaleOfStockExpenses_Namespace Prefix:BMRA_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

-Definition

Shelf registration statement maximum authorized common stock issuance value.

+References

No definition available.

+Details

Name:BMRA_ShelfRegistrationStatementMaximumAuthorizedCommonStockIssuanceValue_Namespace Prefix:BMRA_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

-Definition

The number of shares converted in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period.

+References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-4> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-3> Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 5-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-5>

+Details

Name:us-gaap_ConversionOfStockSharesConverted1_Namespace Prefix:us-gaap_Data Type:xbrli:sharesItemType Balance Type:na Period Type:duration

-Definition

The number of new shares issued in the conversion of stock in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period.

+References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-4> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-3> Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 5-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-5>

+ Details

Name:us-gaap_ConversionOfStockSharesIssued1 **Namespace Prefix:**us-gaap **Data Type:**xbrli:sharesItemType **Balance Type:**na **Period Type:**duration

- Definition

Number of shares issued for each share of convertible preferred stock that is converted.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(27\)\)-SubTopic 10-Topic 210-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(27))-SubTopic 10-Topic 210-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)**Reference 2:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(28\)\)-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(28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)**Reference 3:** <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 505-SubTopic 10-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-3>**Reference 4:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-6](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-6)**Reference 5:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 16-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-16](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 16-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-16)

+ Details

Name:us-gaap_ConvertiblePreferredStockSharesIssuedUponConversion **Namespace Prefix:**us-gaap **Data Type:**xbrli:sharesItemType **Balance Type:**na **Period Type:**instant

- Definition

The per share amount of a dividend declared, but not paid, as of the financial reporting date.

+ References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-3>

+ Details

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

- Definition

Weighted-average period over which cost not yet recognized is expected to be recognized for award under share-based payment arrangement in 'PnYnMnDnHnMnS' format.

for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days.

+ References

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

+ Details

Name: *us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrrl:duration* **ItemType:** *Balance* **Type:** *na* **Period Type:** *duration*

- Definition

Amount of cost to be recognized for option under share-based payment arrangement.

+ References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(i\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(i)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2)

+ Details

Name: *us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrrl:monetary* **ItemType:** *Item* **Type:** *debit* **Period Type:** *instant*

- Definition

Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer.

+ 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://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13)

+ Details

Name: *us-gaap_PREFERREDStockParOrStatedValuePerShare* **Namespace Prefix:** *us-gaap* **Data Type:** *dtr-types:perShare* **ItemType:** *Item* **Type:** *na* **Period Type:** *instant*

- Definition

Number of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt.

+ 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://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-13)

+ Details

Name: *us-gaap_PREFERREDStockSharesIssued* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrrl:shares* **ItemType:** *Item* **Type:** *na* **Period Type:** *instant*

- 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:xbrli:monetaryItemType Balance Type:debit Period Type:duration

[- Definition](#)

Cash received on stock transaction after deduction of issuance costs.

[+ References](#)

No definition available.

[+ Details](#)

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

[- Definition](#)

The number of shares issued or sold by the subsidiary or equity method investee per stock transaction.

[+ References](#)

No definition available.

[+ Details](#)

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

[- Definition](#)

Per share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction.

[+ References](#)

No definition available.

[+ Details](#)

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

[- Definition](#)

Period over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition.

[+ References](#)

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

[+ Details](#)

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1_Namespace Prefix:us-gaap_Data Type:xbrli:durationItemType Balance Type:na Period Type:duration

[- Definition](#)

Number of shares authorized for issuance under share-based payment arrangement.

[+ References](#)

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

[+ Details](#)

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

[- Definition](#)

The weighted average grant date fair value of options granted during the reporting period as calculated by applying the disclosed option pricing methodology.

[+ References](#)

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

[+ Details](#)

Name:us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageGrantDateFairValue_Namespace Prefix:us-gaap_Data Type:dtr-types:perShareItemType Balance Type:na Period Type:duration

[- Definition](#)

Period from grant date that an equity-based award expires, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months,

and thirteen days.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)\(2\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/exampleRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)(2)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147480429/718-10-50-2>

[+ Details](#)

Name: *us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardExpirationPeriod* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:durationItemType-Balance* **Type:** *na-Period-Type-duration*

[- Definition](#)

Weighted average remaining contractual term for vested portions of options outstanding and currently exercisable or convertible, in 'PnYnMnDtnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days.

[+ References](#)

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-718-SubTopic-10-Section-50-Paragraph-2-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147480429/718-10-50-2>

[+ Details](#)

Name: *us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableWeightedAverageRemainingContractualTerm1* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:durationItemType-Balance* **Type:** *na-Period-Type-duration*

[- Definition](#)

Weighted average remaining contractual term for fully vested and expected to vest options outstanding, in 'PnYnMnDtnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(e\)\(1\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(e)(1)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147480429/718-10-50-2>

[+ Details](#)

Name: *us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageRemainingContractualTerm* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:durationItemType-Balance* **Type:** *na-Period-Type-duration*

[- Definition](#)

Purchase price of common stock expressed as a percentage of its fair value.

[+ References](#)

No definition available.

[+ Details](#)

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

[- Definition](#)

Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.

[+ References](#)

No definition available.

[+ Details](#)

Name: *us-gaap_SubsidarySaleOfStockLineItems* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:stringItemType-Balance* **Type:** *na-Period-Type-duration*

[- Details](#)

Name: *us-gaap_StatementEquityComponentsAxis=us-gaap_CommonStockMember* **Namespace Prefix:** *us-gaap* **Data Type:** *na-Balance-Type-Period-Type*

[- Details](#)

Name: *us-gaap_StatementClassOfStockAxis=us-gaap_SeriesAPreferredStockMember* **Namespace Prefix:** *us-gaap* **Data Type:** *na-Balance-Type-Period-Type*

[- Details](#)

Name: *us-gaap_SubsidarySaleOfStockAxis=BMRA_ATMOfferingMember* **Namespace Prefix:** *us-gaap* **Data Type:** *na-Balance-Type-Period-Type*

[- Details](#)

Name: *us-gaap_EquityInterestIssuedOrIssuableByTypeAxis=us-gaap_CommonStockMember* **Namespace Prefix:** *us-gaap* **Data Type:** *na-Balance-Type-Period-Type*

[- Details](#)

Name: *us-gaap_EquityInterestIssuedOrIssuableByTypeAxis=us-gaap_ConvertiblePreferredStockMember* **Namespace Prefix:** *us-gaap* **Data Type:** *na-Balance-Type-Period-Type*

[- Details](#)

Name: *us-gaap_TypeOfArrangementAxis=BMRA_StockPurchaseAgreementMember* **Namespace Prefix:** *us-gaap* **Data Type:** *na-Balance-Type-Period-Type*

[- Details](#)

Name: *srt_RangeAxis=srt_MaximumMember* **Namespace Prefix:** *srt* **Data Type:** *na-Balance-Type-Period-Type*

[- Details](#)

Name: *us-gaap_TransactionTypeAxis=BMRA_ATM AgreementMember* **Namespace Prefix:** *us-gaap* **Data Type:** *na-Balance-Type-Period-Type*

[- Details](#)

Name: *srt_RangeAxis=srt_MinimumMember* **Namespace Prefix:** *srt* **Data Type:** *na-Balance-Type-Period-Type*

[- Details](#)

Name: *us-gaap_AwardTypeAxis=us-gaap_EmployeeStockOptionMember* **Namespace Prefix:** *us-gaap* **Data Type:** *na-Balance-Type-Period-Type*

[- Details](#)

Name: *us-gaap_PlanNameAxis=BMRA_TwoThousandFourteenPlanMember* **Namespace Prefix:** *us-gaap* **Data Type:** *na-Balance-Type-Period-Type*

[-Details](#)

Name:us-gaap_PlanNameAxis=BMRA_TwoThousandSeventeenPlanMember_Namespace Prefix: Data Type:na Balance Type: Period Type:

[-Details](#)

Name:us-gaap_PlanNameAxis=BMRA_TwoThousandTwentyPlanMember_Namespace Prefix: Data Type:na Balance Type: Period Type:

[-Details](#)

Name:us-gaap_PlanNameAxis=BMRA_TwoThousandTwentyThreePlanMember_Namespace Prefix: Data Type:na Balance Type: Period Type:

[-Details](#)

Name:us-gaap_AwardTypeAxis=BMRA_TwoThousandTwentyStockIncentivePlanMember_Namespace Prefix: Data Type:na Balance Type: Period Type: XML 109 R38.htm IDEA:

XBRL DOCUMENT

SCHEDULE OF PROVISION FOR INCOME TAXES (Details) - USD (\$) 12 Months Ended

May 31, 2024

May 31, 2023

Income Tax Disclosure [Abstract] - U.S. Federal Foreign Taxes Subsidiaries (41,000)(50,000) State and local (1,000)(1,000) Total current (42,000)(51,000) U.S. Federal State and local Total deferred income tax expense \$ (42,000)\$ (51,000)

[-Definition](#)

Amount of current federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current national tax expense (benefit) for non-US (United States of America) jurisdiction.

[+References](#)

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SAB-Topic 6.I.7\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-599-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SAB-Topic 6.I.7)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-599-1)**Reference 2:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.4-08\(h\)\(1\)\(Note 1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-599-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.4-08(h)(1)(Note 1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-599-1)**Reference 3:** [http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph \(a\)-SubTopic 10-Topic 740-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9](http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph (a)-SubTopic 10-Topic 740-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9)

[+Details](#)

Name:us-gaap_CurrentFederalTaxExpenseBenefit_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

[-Definition](#)

Amount of current foreign income tax expense (benefit) pertaining to income (loss) from continuing operations.

[+References](#)

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.4-08\(h\)\(1\)\(Note 1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-599-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.4-08(h)(1)(Note 1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-599-1)**Reference 2:** [http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph \(a\)-SubTopic 10-Topic 740-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9](http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph (a)-SubTopic 10-Topic 740-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9)

[+Details](#)

Name:us-gaap_CurrentForeignTaxExpenseBenefit_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

[-Definition](#)

Amount of current income tax expense (benefit) pertaining to taxable income (loss) from continuing operations.

[+References](#)

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.4-08\(h\)\(1\)\(Note 1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-599-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.4-08(h)(1)(Note 1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-599-1)**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9)

+ Details

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

- Definition

Amount of current state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction.

+ References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SAB-Topic 6.I.7\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SAB-Topic 6.I.7)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1)**Reference 2:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.4-08\(h\)\(1\)\(Note 1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.4-08(h)(1)(Note 1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)**Reference 3:** [http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph \(a\)-SubTopic 10-Topic 740-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9](http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph (a)-SubTopic 10-Topic 740-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9)

+ Details

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

- Definition

Amount of deferred federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred national tax expense (benefit) for non-US (United States of America) jurisdiction.

+ References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SAB-Topic 6.I.7\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SAB-Topic 6.I.7)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1)**Reference 2:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.4-08\(h\)\(1\)\(Note 1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.4-08(h)(1)(Note 1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)**Reference 3:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9)

+ Details

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

- Definition

Amount of deferred income tax expense (benefit) pertaining to income (loss) from continuing operations.

+ 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/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.4-08\(h\)\(1\)\(Note 1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.4-08(h)(1)(Note 1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)**Reference 3:** [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph \(b\)-SubTopic 10-Topic 740-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph (b)-SubTopic 10-Topic 740-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9)

+ Details

Name:us-gaap_DeferredIncomeTaxExpenseBenefit **Namespace Prefix:**us-gaap **Data Type:**xbrli:monetaryItemType **Balance Type:**debit **Period Type:**duration

- Definition

Amount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction.

+ References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SAB Topic 6.L.7\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SAB Topic 6.L.7)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1)**Reference 2:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.4-08\(h\)\(1\)\(Note 1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.4-08(h)(1)(Note 1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)**Reference 3:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9)

+ Details

Name:us-gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit **Namespace Prefix:**us-gaap **Data Type:**xbrli:monetaryItemType **Balance Type:**debit **Period Type:**duration

- References

No definition available.

+ Details

Name:us-gaap_IncomeTaxDisclosureAbstract **Namespace Prefix:**us-gaap **Data Type:**xbrli:stringItemType **Balance Type:**na **Period Type:**duration

- Definition

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

+ References

Reference 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](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 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph \(ee\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](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 3:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12>**Reference 4:** <http://www.xbrl.org/2003/role/exampleRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 231-Publisher FASB-URI https://asc.fasb.org/1943274/2147482663/740-10-55-231>**Reference 5:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>**Reference 6:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SAB Topic 6.L.7\)-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 599-Paragraph 1-Subparagraph (SAB Topic 6.L.7)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1)**Reference 7:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-8>**Reference 8:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-10>**Reference 9:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph \(h\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph (h)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)**Reference 10:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.7-04\(9\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.7-04(9))-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-599-1)**Reference 11:** [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 45-Paragraph 2-Subparagraph \(a\)-SubTopic 20-Topic 740-Publisher FASB-URI https://asc.fasb.org/1943274/2147482659/740-20-45-2](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 45-Paragraph 2-Subparagraph (a)-SubTopic 20-Topic 740-Publisher FASB-URI https://asc.fasb.org/1943274/2147482659/740-20-45-2)**Reference 12:** [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.4-08\(h\)\)-SubTopic 10-Topic 235-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.4-08(h))-SubTopic 10-Topic 235-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)

[+ Details](#)

Name:us-gAAP_IncomeTaxExpenseBenefit Namespace Prefix:us-gAAP Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration XML 110 R39.htm IDEA:

XBRL DOCUMENT

SCHEDULE OF EFFECTIVE INCOME TAX RECONCILIATION (Details) - USD (\$) 12 Months Ended

May 31, 2024

May 31, 2023

Income Tax Disclosure [Abstract] - Computed "expected" tax benefit \$ 1,247,000 \$ 1,490,000 **Change in valuation allowance** (1,428,000) (1,973,000) **State income taxes, net of federal benefit** 459,000 583,000 **Permanent tax differences and other** (148,000) (17,000) **Stock-based compensation benefit** (5,000) **Foreign taxes of subsidiaries** (172,000) (129,000) **Income tax expense** \$ (42,000) \$ (51,000)

-Definition

Amount of difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying domestic federal statutory income tax rate to pretax income (loss) from continuing operation, attributable to expense for award under share-based payment arrangement. Excludes expense determined to be nondeductible upon grant or after for award under share-based payment arrangement.

+References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Subparagraph \(b\)\(3\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Subparagraph (b)(3)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12)**Reference 2:** <http://www.xbrl.org/2009/role/commonPracticeRef-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 3:** <http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 35-Paragraph 2-SubTopic 740-Topic 718-Publisher FASB-URI https://asc.fasb.org/1943274/2147479176/718-740-35-2>

+Details

Name: us-gaap_EffectiveIncomeTaxRateReconciliationShareBasedCompensationExcessTaxBenefitAmount **Namespace Prefix:** us-gaap **Data Type:** xbrli:monetaryItemType **Balance Type:** debit **Period Type:** duration

-References

No definition available.

+Details

Name: us-gaap_IncomeTaxDisclosureAbstract **Namespace Prefix:** us-gaap **Data Type:** xbrli:stringItemType **Balance Type:** na **Period Type:** duration

-Definition

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

+References

Reference 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](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 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph \(ee\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](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 3:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12>**Reference 4:** <http://www.xbrl.org/2003/role/exampleRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 231-Publisher FASB-URI https://asc.fasb.org/1943274/2147482663/740-10-55-231>**Reference 5:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>**Reference 6:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SAB Topic 6.I.7\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SAB Topic 6.I.7)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-599-1)**Reference 7:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-8>**Reference 8:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-10>**Reference 9:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph \(h\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph (h)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)**Reference 10:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.7-04\(9\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.7-04(9))-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-599-1)**Reference 11:** [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 45-Paragraph 2-Subparagraph \(a\)-SubTopic 20-Topic 740-Publisher FASB-URI https://asc.fasb.org/1943274/2147482659/740-20-45-2](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 45-Paragraph 2-Subparagraph (a)-SubTopic 20-Topic 740-Publisher FASB-URI https://asc.fasb.org/1943274/2147482659/740-20-45-2)**Reference 12:** [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.4-08\(h\)\)-SubTopic 10-Topic 235-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-599-1](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.4-08(h))-SubTopic 10-Topic 235-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-599-1)

+ Details

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

- Definition

Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to increase (decrease) in the valuation allowance for deferred tax assets:

+ References

**Reference 1: <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 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12A-Subparagraph-\(a\)\(6\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12A-Subparagraph-(a)(6)-Publisher-FASB-URI)
<https://asc.fasb.org/1943274/2147482685/740-10-50-12A>Reference 3:
<http://www.xbrl.org/2009/role/commonPracticeRef-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>**

+ Details

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

- Definition

Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to foreign income tax expense (benefit).

+ References

Reference 1: <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 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-\(b\)\(2\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-(b)(2)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12)**Reference 3:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12A-Subparagraph-\(a\)\(2\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12A](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12A-Subparagraph-(a)(2)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12A)**Reference 4:** <http://www.xbrl.org/2009/role/commonPracticeRef-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>

+ Details

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

- Definition

The amount of income tax expense or benefit for the period computed by applying the domestic federal statutory tax rates to pretax income from continuing operations.

+ 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>

+ Details

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

- Definition

Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to nondeductible expenses.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12A-Subparagraph-\(b\)\(1\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12A](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12A-Subparagraph-(b)(1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12A)**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12A-Subparagraph-\(a\)\(7\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12A](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12A-Subparagraph-(a)(7)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12A)**Reference 3:** <http://www.xbrl.org/2009/role/commonPracticeRef-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>

+ Details

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

- Definition

Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to state and local income tax expense (benefit).

+ References

Reference 1: <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 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12A-Subparagraph-\(a\)\(1\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12A](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12A-Subparagraph-(a)(1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12A) Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef-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>

+ Details

Name: us-gaap_IncomeTaxReconciliationStateAndLocalIncomeTaxes Namespace Prefix: us-gaap_ Data Type: xbri:monetaryItemType Balance Type: debit Period Type: duration
XML 111 R40.htm IDEA: XBRL DOCUMENT
SCHEDULE OF DEFERRED TAX ASSETS (Details) - USD (\$) May 31, 2024 May 31, 2023 Income Tax Disclosure [Abstract] - Accounts receivable, principally due to allowance for credit losses \$ 5,000 \$ 8,000 Inventory valuation 131,000 188,000 Compensated absences 144,000 118,000 Net operating loss carryforwards 6,658,000 5,817,000 Tax credit carryforwards 1,380,000 1,239,000 Deferred rent expense/capitalized leases 11,000 11,000 Stock options 1,561,000 1,296,000 Sec 174 capitalized costs 501,000 284,000 Losses of foreign subsidiaries and other, net 2,000 Accumulated depreciation and amortization (24,000) (21,000) Total deferred tax assets 10,369,000 8,940,000 Less valuation allowance (10,369,000) (8,940,000) Net deferred tax asset

- Definition

Deferred Tax Assets Accumulated Depreciation and Amortization:

+ References

No definition available.

+ Details

Name: BMRA_DeferredTaxAssetsAccumulatedDepreciationAndAmortization Namespace Prefix: BMRA_ Data Type: xbri:monetaryItemType Balance Type: debit Period Type: instant

- Definition

Deferred tax assets capitalized costs:

+ References

No definition available.

+ Details

Name: BMRA_DeferredTaxAssetsCapitalizedCosts Namespace Prefix: BMRA_ Data Type: xbri:monetaryItemType Balance Type: debit Period Type: instant

- Definition

Deferred tax assets losses of foreign subsidiaries other net:

+ References

No definition available.

+ Details

Name: BMRA_DeferredTaxAssetsLossesOfForeignSubsidiariesOtherNet Namespace Prefix: BMRA_ Data Type: xbri:monetaryItemType Balance Type: debit Period Type: instant

- Definition

Deferred tax assets stock options:

+ References

No definition available.

+ Details

Name: *BMRA_DeferredTaxAssetsStockOptions* **Namespace Prefix:** *BMRA* **Data Type:** *xbri:monetaryItemType* **Balance Type:** *debit* **Period Type:** *instant*

- Definition

Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-2)

+ Details

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

- Definition

Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from inventory.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-6>

+ Details

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

- Definition

Amount after allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-2>

+ Details

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

- Definition

Amount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-6>

+ Details

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

- Definition

Amount, before allocation of a valuation allowances, of deferred tax assets attributable to deductible tax credit carryforwards including, but not limited to, research, foreign, general business, alternative minimum tax, and other deductible tax credit carryforwards.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-6>

+ Details

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

- Definition

Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from compensated absences (includes, but not limited to, sick and personal days).

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-6>

+ Details

Name:us-gaap_DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefitsCompensatedAbsences **Namespace Prefix:**us-gaap **Data Type:**xbrli:monetaryItemType **Balance Type:**debit **Period Type:**instant

- Definition

Amount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary difference from allowance for credit loss on accounts receivable.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-6>

+ Details

Name:us-gaap_DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsAllowanceForDoubtfulAccounts **Namespace Prefix:**us-gaap **Data Type:**xbrli:monetaryItemType **Balance Type:**debit **Period Type:**instant

- Definition

Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from deferred rent.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-6>

+ Details

Name:us-gaap_DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsDeferredRent **Namespace Prefix:**us-gaap **Data Type:**xbrli:monetaryItemType **Balance Type:**debit **Period Type:**instant

- Definition

Amount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-2)

+ Details

Name:us-gaap_DeferredTaxAssetsValuationAllowance **Namespace Prefix:**us-gaap **Data Type:**xbrli:monetaryItemType **Balance Type:**credit **Period Type:**instant

- References

No definition available.

+ Details

Name:us-gaap_IncomeTaxDisclosureAbstract **Namespace Prefix:**us-gaap **Data Type:**xbrli:stringItemType **Balance Type:**na **Period Type:**duration **XML 112 R41.htm IDEA: XBRL DOCUMENT INCOME TAXES (Details Narrative) - USD (\$) 12 Months Ended May 31, 2024 May 31, 2023 Effective Income Tax Rate Reconciliation [Line Items] - Federal income tax rate 21.00% 21.00% Deferred tax assets, valuation allowance \$ 10,369,000 \$ 8,940,000 Increase in valuation allowance 1,429,000 \$ 1,973,000 Domestic Tax Jurisdiction [Member] - Effective Income Tax Rate Reconciliation [Line Items] - Operating loss carryforwards 24,384,000 Domestic Tax Jurisdiction [Member] | Research Tax Credit Carryforward [Member] - Effective Income Tax Rate Reconciliation [Line Items] - Tax credit carryforward 888,000 State and Local Jurisdiction [Member] - Effective Income Tax Rate Reconciliation [Line Items] - Operating loss carryforwards 22,014,000 State and Local Jurisdiction [Member] | Research Tax Credit Carryforward [Member] - Effective Income Tax Rate Reconciliation [Line Items] - Tax credit carryforward \$ 623,000**

- Definition

Amount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-2)

+ Details

Name:us-gaap_DeferredTaxAssetsValuationAllowance **Namespace Prefix:**us-gaap **Data Type:**xbrli:monetaryItemType **Balance Type:**credit **Period Type:**instant

- Definition

Percentage of domestic federal statutory tax rate applicable to pretax income (loss).

+ 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-S99-Paragraph-1-Subparagraph-\(SAB-Topic-6.I.1.Q1\)-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.I.1.Q1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479360/740-10-S99-1)**Reference 4:** [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)

+ Details

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

- Definition

Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.

+ 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-12-Subparagraph-\(b\)\(2\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-Subparagraph-(b)(2)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-12)

+ Details

Name: *us-gaap_EffectiveIncomeTaxRateReconciliationLineItems* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:stringItemType* **Balance Type:** *na* **Period Type:** *duration*

- Definition

Amount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-3)

+ Details

Name: *us-gaap_OperatingLossCarryforwards* **Namespace Prefix:** *us-gaap* **Data Type:** *xbrli:monetaryItemType* **Balance Type:** *debit* **Period Type:** *instant*

-Definition

The amount of the tax credit carryforward, before tax effects, available to reduce future taxable income under enacted tax laws.

+References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-3)

+Details

Name:us-gaap-TaxCreditCarryforwardAmount Namespace Prefix:us-gaap Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant

-Definition

Amount of increase (decrease) in the valuation allowance for a specified deferred tax asset.

+References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-2>

+Details

Name:us-gaap-ValuationAllowanceDeferredTaxAssetChangeInAmount Namespace Prefix:us-gaap Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

-Details

Name:us-gaap-IncomeTaxAuthorityAxis=us-gaap-DomesticCountryMember Namespace Prefix: Data Type:na Balance Type:Period Type:

-Details

Name:us-gaap-TaxCreditCarryforwardAxis=us-gaap-ResearchMember Namespace Prefix: Data Type:na Balance Type:Period Type:

-Details

Name:us-gaap-IncomeTaxAuthorityAxis=us-gaap-StateAndLocalJurisdictionMember Namespace Prefix: Data Type:na Balance Type:Period Type: XML-113-R42.htm IDEA:

XBRL DOCUMENT

SCHEDULE OF GEOGRAPHIC INFORMATION (Details) - USD (\$) 12 Months Ended

May 31, 2024

May 31, 2023

Revenues from External Customers and Long-Lived Assets [Line Items] Total\$ 5,415,000\$ 5,339,000Asia [Member] Revenues from External Customers and Long-Lived Assets [Line Items] Total1,881,000\$ 2,021,000Europe [Member] Revenues from External Customers and Long-Lived Assets [Line Items] Total1,438,000\$ 1,798,000North America [Member] Revenues from External Customers and Long-Lived Assets [Line Items] Total1,285,000\$ 1,470,000Middle East [Member] Revenues from External Customers and Long-Lived Assets [Line Items] Total800,000\$ 39,000South America [Member] Revenues from External Customers and Long-Lived Assets [Line Items] Total\$ 11,000\$ 11,000

-Definition

Amount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss).

+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/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-41-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-41](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-41-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-41)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-\(cc\)-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-(cc)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 5: [http://www.fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 6: [http://www.fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 7: [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/1943274/2147480670/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.4-08)(g)(1)(ii)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480670/235-10-S99-1)Reference 8: [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 9: [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 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210.13-01\(a\)\(4\)\(i\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-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)(i))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 11: 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[http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-\(SX-210.13-01\(a\)\(4\)\(iii\)\(A\)\)-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-210.13-01(a)(4)(iii)(A))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)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\(a\)\(5\)\)-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 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\(a\)\(4\)\(iii\)\(B\)\)-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-1A-Subparagraph-(SX-210.13-01(a)(4)(iii)(B))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 15: 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[http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-\(SX-210.13-02\(a\)\(5\)\)-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)(5))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-30-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-30](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-30-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-30)Reference 20: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-42-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-42](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-42-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-42)Reference 21: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 22: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-40-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-40](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-40-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-40)Reference 23: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 24: 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+ Details
Name:us-gaap_Revenues_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

- Definition

Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.

+ References

No definition available.

+ Details
Name:us-gaap_RevenuesFromExternalCustomersAndLongLivedAssetsLineItems_Namespace Prefix:us-gaap_Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

- Details
Name:srt_StatementGeographicalAxis=srt_AsiaMember_Namespace Prefix: Data Type:na Balance Type: Period Type:

- Details
Name:srt_StatementGeographicalAxis=srt_EuropeMember_Namespace Prefix: Data Type:na Balance Type: Period Type:

- Details
Name:srt_StatementGeographicalAxis=srt_NorthAmericaMember_Namespace Prefix: Data Type:na Balance Type: Period Type:

- Details
Name:srt_StatementGeographicalAxis=us-gaap_MiddleEastMember_Namespace Prefix: Data Type:na Balance Type: Period Type:

- Details
Name:srt_StatementGeographicalAxis=srt_SouthAmericaMember_Namespace Prefix: Data Type:na Balance Type: Period Type: XML 114 R43.htm IDEA: XBRL DOCUMENT GEOGRAPHIC INFORMATION (Details Narrative) 12 Months Ended May 31, 2024

Segment
Segment Reporting [Abstract] Number of operating segments1

- Definition

Number of operating segments. An operating segment is a component of an enterprise: (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same enterprise); (b) whose operating results are regularly reviewed by the enterprise's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and (c) for which discrete financial information is available. An operating segment may engage in business activities for which it has yet to earn revenues, for example, start-up operations may be operating segments before earning revenues.

+ References

Reference 1: <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 2:** <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-18-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-18>

+ Details
Name:us-gaap_NumberOfOperatingSegments_Namespace Prefix:us-gaap_Data Type:xbrli:integerItemType Balance Type:na Period Type:duration

- References

No definition available.

+ Details
Name:us-gaap_SegmentReportingAbstract_Namespace Prefix:us-gaap_Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 115 R44.htm IDEA: XBRL DOCUMENT SCHEDULE OF OPERATING LEASES (Details) - USD (\$) 12 Months Ended

May 31, 2024
May 31, 2023
Commitments and Contingencies Disclosure [Abstract] Operating lease cost\$ 353,000\$ 353,000Variable lease cost11,000Short-term lease cost14,000\$ 5,000Total lease cost\$ 378,000\$ 358,000

- References

No definition available.

+ Details
Name:us-gaap_CommitmentsAndContingenciesDisclosureAbstract_Namespace Prefix:us-gaap_Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

- Definition

Amount of lease cost recognized by lessee for lease contract.

+ References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-55-Paragraph-53-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479589/842-20-55-53>**Reference 2:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4>

+ Details

Name:us-gAAP_LeaseCost **Namespace Prefix:**us-gAAP **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**duration

- Definition

Amount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right-of-use asset, calculated by amortization of remaining right-of-use asset and accretion of lease liability.

+ References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-55-Paragraph-53-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479589/842-20-55-53>**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4)

+ Details

Name:us-gAAP_OperatingLeaseCost **Namespace Prefix:**us-gAAP **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**duration

- Definition

Amount of short-term lease cost, excluding expense for lease with term of one month or less.

+ References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-55-Paragraph-53-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479589/842-20-55-53>**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4)

+ Details

Name:us-gAAP_ShortTermLeaseCost **Namespace Prefix:**us-gAAP **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**duration

- Definition

Amount of variable lease cost, excluded from lease liability, recognized when obligation for payment is incurred for finance and operating leases.

+ References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-55-Paragraph-53-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479589/842-20-55-53>**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(d\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(d)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4)

+ Details

Name:us-gAAP_VariableLeaseCost **Namespace Prefix:**us-gAAP **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**duration **XML 116 R45.htm IDEA: XBRL DOCUMENT**

SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS (Details) May 31, 2024

USD (\$)

Commitments and Contingencies Disclosure [Abstract] 2025\$ 365,0002026\$ 376,0002027\$ 101,000

Total minimum future lease payments 842,000 Less: imputed interest 57,000 Total operating lease liabilities \$ 785,000

-References

No definition available.

+Details

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

-Definition

Amount of lessee's undiscounted obligation for lease payment for operating lease.

+References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI>
<https://asc.fasb.org/1943274/2147478964/842-20-50-6>

+Details

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

-Definition

Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).

+References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI>
<https://asc.fasb.org/1943274/2147478964/842-20-50-6>

+Details

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

-Definition

Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).

+References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI>
<https://asc.fasb.org/1943274/2147478964/842-20-50-6>

+Details

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

-Definition

Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).

+References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI>
<https://asc.fasb.org/1943274/2147478964/842-20-50-6>

+Details

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

-Definition

Amount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease.

+References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI>
<https://asc.fasb.org/1943274/2147478964/842-20-50-6>

+Details

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

-Definition

Present value of lessee's discounted obligation for lease payments from operating lease.

+References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-1)

+Details

Name:us-gaap_OperatingLeaseLiability_Namespace-Prefix:us-gaap_Data-Type:xbrli:monetaryItemType-Balance-Type:credit-Period-Type:instant XML-117-R46.htm-IDEA-XBRL-DOCUMENT

SCHEDULE OF OTHER SUPPLEMENTAL LEASE INFORMATION (Details) - USD (\$) 12-Months Ended

May 31, 2024

May 31, 2023

Commitments and Contingencies Disclosure [Abstract] - Cash paid for operating lease liabilities \$ 356,000 \$ 347,000 Weighted-average remaining lease term (years) 2 years 3 months 7 days 3 years 3 months 7 days Weighted-average discount rate 6.50% 6.50%

-References

No definition available.

+Details

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

-Definition

Amount of cash outflow from operating lease, excluding payments to bring another asset to condition and location necessary for its intended use.

+References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-5-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-5](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-5-Subparagraph-(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-5)**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(g\)\(1\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(g)(1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4)

+Details

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

-Definition

Weighted average discount rate for operating lease calculated at point in time.

+References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-55-Paragraph-53-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479589/842-20-55-53>**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(g\)\(4\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(g)(4)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4)

+Details

Name:us-gaap_OperatingLeaseWeightedAverageDiscountRatePercent_Namespace-Prefix:us-gaap_Data-Type:dtr-types:percentItemType-Balance-Type:na-Period-Type:instant

-Definition

Weighted average remaining lease term for operating lease, in 'PnYnMnDnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days.

+References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-55-Paragraph-53-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479589/842-20-55-53>**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-\(g\)\(3\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-4-Subparagraph-(g)(3)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-4)

[+ Details](#)

Name:us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1_Namespace-Prefix:us-gaap_Data-Type:xbrli:durationItemType-Balance-Type:na-Period-Type:instant
XML 118 R47.htm IDEA:XBRL-DOCUMENT

COMMITMENTS AND CONTINGENCIES (Details Narrative)1-Months Ended12-Months Ended

Nov-30-2016

May-31-2024

USD (\$)

ft²

May-31-2023

USD (\$)

ft²

Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Lease area / ft² 22,0008,100Lease term description

In November 2016, the Company's Mexican subsidiary, Biomerica de Mexico, entered into a 10-year lease for approximately 8,100 square feet of manufacturing space. The Company has one 10-year option to renew at the end of the initial lease period. Biomerica de Mexico also leases a smaller unit on a month-to-month basis for use in the Company's manufacturing process

Operating lease term 10 years Operating lease renewal term 10 years Royalty Agreements [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Royalty expense \$ 10,000\$ 13,000 Royalty expense percentage of sales 1.00%2.00%Building in Irvine California [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Security deposit \$ 22,000

-Definition

Royalty expense percentage of sales:

[+ References](#)

No definition available.

[+ Details](#)

Name:BMRA_RoyaltyExpensePercentageOfSales_Namespace-Prefix:BMRA_Data-Type:dtr-types:percentItemType-Balance-Type:na-Period-Type:duration

-Definition

Area of land held:

[+ References](#)

No definition available.

[+ Details](#)

Name:us-gaap_AreaOfLand_Namespace-Prefix:us-gaap_Data-Type:dtr-types:areaItemType-Balance-Type:na-Period-Type:instant

-Definition

Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.

[+ References](#)

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

[+ Details](#)

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

-Definition

Description of lessee's operating lease:

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(a\)\(1\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(a)(1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-3)

[+ Details](#)

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

-Definition

Term of lessee's operating lease renewal, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days.

[+ References](#)

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(a\)\(3\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(a)(3)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-3)

[+ Details](#)

Name:us-gaap_LesseeOperatingLeaseRenewalTerm_Namespace-Prefix:us-gaap_Data-Type:xbrli:durationItemType-Balance-Type:na-Period-Type:instant

-Definition

Term of lessee's operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days.

+References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(a\)\(3\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(a)(3)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-3)

+Details

Name:us-gaap_LesseeOperatingLeaseTermOfContract Namespace Prefix:us-gaap_ Data Type:xbrli:durationItem Type:Balance Type:na Period Type:instant

-Definition

Amount of expense related to royalty payments under a contractual arrangement such as payment for mineral and drilling rights and use of technology or intellectual property.

+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\(3\)\)-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(3))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483621/220-10-S99-2)

+Details

Name:us-gaap_RoyaltyExpense Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItem Type:Balance Type:debit Period Type:duration

-Definition

The amount of an asset, typically cash, provided to a counterparty to provide certain assurance of performance by the entity pursuant to the terms of a written or oral agreement, such as a lease.

+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\(17\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(17))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

+Details

Name:us-gaap_SecurityDeposit Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItem Type:Balance Type:debit Period Type:instant

-Details

Name:us-gaap_TypeOfArrangementAxis=us-gaap_RoyaltyAgreementsMember Namespace Prefix: Data Type:na Balance Type:Period Type:

-Details

Name:us-gaap_PropertySubjectToOrAvailableForOperatingLeaseAxis=BMRA_BuildingInIrvineCaliforniaMember Namespace Prefix: Data Type:na Balance Type:Period Type:
XML 119 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.2.u1.htm11203091false560false6 falsefalseR1.htm00000001 -- Document -
CoverSheethttp://biomerica.com/role/CoverCoverCover1 falsefalseR2.htm00000002 -- Statement - Consolidated Balance
SheetsSheethttp://biomerica.com/role/BalanceSheetsConsolidated-Balance-SheetsStatements2 falsefalseR3.htm00000003 -- Statement - Consolidated Balance Sheets
(Parenthetical)Sheethttp://biomerica.com/role/BalanceSheetsParentheticalConsolidated-Balance-Sheets-(Parenthetical)Statements3 falsefalseR4.htm00000004 -- Statement -
Consolidated Statements of Operations and Comprehensive LossSheethttp://biomerica.com/role/StatementsOfOperationsAndComprehensiveLossConsolidated-Statements-of
Operations-and-Comprehensive-LossStatements4 falsefalseR5.htm00000005 -- Statement - Consolidated Statements Shareholders'
EquitySheethttp://biomerica.com/role/StatementsShareholdersEquityConsolidated-Statements-Shareholders'EquityStatements5 falsefalseR6.htm00000006 -- Statement -
Consolidated Statements of Cash FlowsSheethttp://biomerica.com/role/StatementsOfCashFlowsConsolidated-Statements-of-Cash-FlowsStatements6 falsefalseR7.htm00000007
-- Disclosure - ORGANIZATIONSheethttp://biomerica.com/role/OrganizationORGANIZATIONNotes7 falsefalseR8.htm00000008 -- Disclosure - SUMMARY OF SIGNIFICANT
ACCOUNTING POLICIESSheethttp://biomerica.com/role/SummaryOfSignificantAccountingPoliciesSUMMARY OF SIGNIFICANT ACCOUNTING POLICIESNotes8
falsefalseR9.htm00000009 -- Disclosure - PROPERTY AND EQUIPMENT, NETSheethttp://biomerica.com/role/PropertyAndEquipmentNetPROPERTY AND EQUIPMENT,
NETNotes9 falsefalseR10.htm00000010 -- Disclosure - INTANGIBLE ASSETS, NETSheethttp://biomerica.com/role/IntangibleAssetsNetINTANGIBLE ASSETS, NETNotes10
falsefalseR11.htm00000011 -- Disclosure - ACCOUNTS PAYABLE AND ACCRUED EXPENSESHEEThttp://biomerica.com/role/AccountsPayableAndAccruedExpensesACCOUNTS
PAYABLE AND ACCRUED EXPENSESNotes11 falsefalseR12.htm00000012 -- Disclosure - SHAREHOLDERS' EQUITYSheethttp://biomerica.com/role/ShareholdersEquitySHAREHOLDERS' EQUITYNotes12 falsefalseR13.htm00000013 -- Disclosure - INCOME
TAXESheethttp://biomerica.com/role/IncomeTaxesINCOME TAXESNotes13 falsefalseR14.htm00000014 -- Disclosure - GEOGRAPHIC
INFORMATIONSheethttp://biomerica.com/role/GeographicInformationGEOGRAPHIC INFORMATIONNotes14 falsefalseR15.htm00000015 -- Disclosure - COMMITMENTS AND
CONTINGENCIESSheethttp://biomerica.com/role/CommitmentsAndContingenciesCOMMITMENTS AND CONTINGENCIESNotes15 falsefalseR16.htm00000016 -- Disclosure -
SUBSEQUENT EVENTSHEEThttp://biomerica.com/role/SubsequentEventsSUBSEQUENT EVENTSNotes16 falsefalseR17.htm00000017 -- Disclosure - SUMMARY OF
SIGNIFICANT ACCOUNTING POLICIES (Policies)Sheethttp://biomerica.com/role/SummaryOfSignificantAccountingPoliciesPoliciesSUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (Policies)Policies17 falsefalseR18.htm00000018 -- Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Tables)Sheethttp://biomerica.com/role/SummaryOfSignificantAccountingPoliciesTablesSUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Tables)Tableshthttp://biomerica.com/role/SummaryOfSignificantAccountingPolicies18 falsefalseR19.htm00000019 -- Disclosure - PROPERTY AND EQUIPMENT, NET
(Tables)Sheethttp://biomerica.com/role/PropertyAndEquipmentNetTablesPROPERTY AND EQUIPMENT, NET
(Tables)Tableshthttp://biomerica.com/role/PropertyAndEquipmentNet19 falsefalseR20.htm00000020 -- Disclosure - INTANGIBLE ASSETS, NET
(Tables)Sheethttp://biomerica.com/role/IntangibleAssetsNetTablesINTANGIBLE ASSETS, NET (Tables)Tableshthttp://biomerica.com/role/IntangibleAssetsNet20
falsefalseR21.htm00000021 -- Disclosure - ACCOUNTS PAYABLE AND ACCRUED EXPENSES
(Tables)Sheethttp://biomerica.com/role/AccountsPayableAndAccruedExpensesTablesACCOUNTS PAYABLE AND ACCRUED EXPENSES
(Tables)Tableshthttp://biomerica.com/role/AccountsPayableAndAccruedExpenses21 falsefalseR22.htm00000022 -- Disclosure - SHAREHOLDERS' EQUITY
(Tables)Sheethttp://biomerica.com/role/ShareholdersEquityTablesSHAREHOLDERS' EQUITY (Tables)Tableshthttp://biomerica.com/role/ShareholdersEquity22
falsefalseR23.htm00000023 -- Disclosure - INCOME TAXES (Tables)Sheethttp://biomerica.com/role/IncomeTaxesTablesINCOME TAXES
(Tables)Tableshthttp://biomerica.com/role/IncomeTaxes23 falsefalseR24.htm00000024 -- Disclosure - GEOGRAPHIC INFORMATION
(Tables)Sheethttp://biomerica.com/role/GeographicInformationTablesGEOGRAPHIC INFORMATION (Tables)Tableshthttp://biomerica.com/role/GeographicInformation24
falsefalseR25.htm00000025 -- Disclosure - COMMITMENTS AND CONTINGENCIES
(Tables)Sheethttp://biomerica.com/role/CommitmentsAndContingenciesTablesCOMMITMENTS AND CONTINGENCIES
(Tables)Tableshthttp://biomerica.com/role/CommitmentsAndContingencies25 falsefalseR26.htm00000026 -- Disclosure - SCHEDULE OF NET INVENTORIES
(Details)Sheethttp://biomerica.com/role/ScheduleOfNetInventoriesDetailsSCHEDULE OF NET INVENTORIES (Details)Details26 falsefalseR27.htm00000027 -- Disclosure -
SCHEDULE OF SHARE-BASED PAYMENT AWARD, STOCK OPTIONS, VALUATION ASSUMPTIONS (Details)Sheethttp://biomerica.com/role/ScheduleOfShare-
basedPaymentAwardStockOptionsValuationAssumptionsDetailsSCHEDULE OF SHARE-BASED PAYMENT AWARD, STOCK OPTIONS, VALUATION ASSUMPTIONS
(Details)Details27 falsefalseR28.htm00000028 -- Disclosure - SCHEDULE OF DISAGGREGATION REVENUE
(Details)Sheethttp://biomerica.com/role/ScheduleOfDisaggregationRevenueDetailsSCHEDULE OF DISAGGREGATION REVENUE (Details)Details28 falsefalseR29.htm00000029
-- Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details
Narrative)Sheethttp://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrativeSUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details
Narrative)Detailshthttp://biomerica.com/role/SummaryOfSignificantAccountingPoliciesTables29 falsefalseR30.htm00000030 -- Disclosure - SCHEDULE OF PROPERTY AND
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Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } }, "auth_ref": ["r46"] }, "us-gaap:AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment", "crdr": "credit", "presentation": { "http://biomerica.com/role/ScheduleOfPropertyPlantAndEquipmentNetDetails", "lang": "en-us", "role": "label", "label": "Less accumulated depreciation", "documentation": "Amount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services." } }, "auth_ref": ["r34", "r133", "r496"] }, "us-gaap:AccumulatedOtherComprehensiveIncomeLossNetOfTax": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeLossNetOfTax", "crdr": "credit", "calculation": { "http://biomerica.com/role/BalanceSheets": { "parentTag": "us-gaap:StockholdersEquity", "weight": "1.0", "order": "4.0", "http://biomerica.com/role/BalanceSheets": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": { "http://biomerica.com/role/BalanceSheets", "lang": "en-us", "role": "label", "label": "Accumulated other comprehensive loss", "documentation": "Amount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source." } }, "auth_ref": ["r15", "r16", "r64", "r141", "r491", "r521", "r522"] }, "us-gaap:AccumulatedOtherComprehensiveIncomeMember": { "xbrlType": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeMember", "presentation": { "http://biomerica.com/role/StatementsShareholdersEquity", "lang": "en-us", "role": "label", "label": "AOCI Attributable to Parent [Member]", "documentation": "Accumulated increase (decrease) in equity from transactions and other events and circumstances from non-owner sources, attributable to the parent. Excludes net income (loss) and accumulated changes in equity from transactions resulting from investments by owners and distributions to owners." } }, "auth_ref": ["r1", "r7", "r16", "r393", "r396", "r437", "r517", "r518", "r750", "r751", "r752", "r758", "r759", "r760", "r761"] }, "us-gaap:AdditionalPaidInCapital": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapital", "crdr": "credit", "calculation": { "http://biomerica.com/role/BalanceSheets": { "parentTag": "us-gaap:StockholdersEquity", "weight": "1.0", "order": "3.0", "http://biomerica.com/role/BalanceSheets": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": { "http://biomerica.com/role/BalanceSheets", "lang": "en-us", "role": "label", "label": "Additional paid-in capital", "documentation": "Amount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock." } }, "auth_ref": ["r54", "r682", "r888"] }, "us-gaap:AdditionalPaidInCapitalMember": { "xbrlType": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalMember", "presentation": { "http://biomerica.com/role/StatementsShareholdersEquity", "lang": "en-us", "role": "label", "label": "Additional Paid-in Capital [Member]", "documentation": "Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders." } }, "auth_ref": ["r539", "r758", "r759", "r760", "r761", "r839", "r889"] }, "BMRA:AdjustmentsToAdditionalPaidInCapitalCompensationExpenseInConnectionWithOptionsGranted": { "xbrlType": "monetaryItemType", "nsuri": "http://biomerica.com/20240531", "localname": "AdjustmentsToAdditionalPaidInCapitalCompensationExpenseInConnectionWithOptionsGranted", "crdr": "credit", "presentation": { "http://biomerica.com/role/StatementsShareholdersEquity", "lang": "en-us", "role": "label", "label": "Compensation expense in connection with options granted", "documentation": "Adjustments to additional paid in capital compensation expense in connection with options granted." } }, "auth_ref": [] }, "us-gaap:AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract": { "xbrlType": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract", "presentation": { "http://biomerica.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "label", "label": "Adjustments to reconcile net loss to net cash used in operating activities." } }, "auth_ref": [] }, "us-gaap:AdvertisingCostsPolicyTextBlock": { "xbrlType": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdvertisingCostsPolicyTextBlock", "presentation": { "http://biomerica.com/role/SummaryOfSignificantAccountingPolicies", "lang": "en-us", "role": "label", "label": "ADVERTISING COSTS", "documentation": "Disclosure of accounting policy for advertising cost." } }, "auth_ref": ["r114"] }, "us-gaap:AdvertisingExpense": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdvertisingExpense", "crdr": "debit", "presentation": { "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative", "lang": "en-us", "role": "label", "label": "Advertising expense", "documentation": "Amount charged to advertising expense for the period, which are expenses incurred with the objective of increasing revenue for a specified brand, product or product line." } }, "auth_ref": ["r339", "r673"] }, "us-gaap:AllocatedShareBasedCompensationExpense": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllocatedShareBasedCompensationExpense", "crdr": "debit", "presentation": { "http://biomerica.com/role/ScheduleOfStockBasedCompensationExpenseDetails", "lang": "en-us", "role": "label", "label": "Share-based payment arrangement, expense", "documentation": "Amount of expense for award under share-based payment arrangement. Excludes amount capitalized." } }, "auth_ref": ["r331", "r337"] }, "us-gaap:AllowanceForDoubtfulAccountsReceivable": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllowanceForDoubtfulAccountsReceivable", "crdr": "credit", "presentation": { "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative", "lang": "en-us", "role": "label", "label": "Allowance accounts receivable, credit loss", "documentation": "Amount of allowance for credit loss on accounts receivable." } }, "auth_ref": ["r142", "r228", "r235", "r236", "r238", "r856"] }, "dei:AmendmentDescription": { "xbrlType": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AmendmentDescription", "presentation": { "http://biomerica.com/role/Cover", "lang": "en-us", "role": "label", "label": "Amendment Description", "documentation": "Description of changes contained within amended document." } }, "auth_ref": [] }, "dei:AmendmentFlag": { "xbrlType": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AmendmentFlag", "presentation": { "http://biomerica.com/role/Cover", "lang": "en-us", "role": "label", "label": "Amendment Flag", "documentation": "Boolean flag that is true when the XBRL content amends previously filed or accepted submission." } }, "auth_ref": [] }, "us-gaap:AmortizationOfIntangibleAssets": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AmortizationOfIntangibleAssets", "crdr": "debit", "presentation": { "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative", "lang": "en-us", "role": "label", "label": "Amortization of intangible assets", "documentation": "The aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. 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potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented. } } } "auth_ref": "r188" } } } "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis", "presentation": "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative", "lang": "en-us", "role": "label", "documentation": "Information by type of antidilutive security." } } } "auth_ref": "r25" } } } "us-gaap_AntidilutiveSecuritiesNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesNameDomain", "presentation": 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audited financial statements." } } } "auth_ref": "r724" } } } "dei_AuditorFirmId": { "xbrltype": "nonemptySequenceNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AuditorFirmId", "presentation": "http://biomerica.com/role/Cover", "lang": "en-us", "role": "label", "Auditor Firm ID", "documentation": "PCAOB issued Audit Firm Identifier" } } } "auth_ref": "r721", "r723" } } } "dei_AuditorLocation": { "xbrltype": "internationalNameItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AuditorLocation", "presentation": "http://biomerica.com/role/Cover", "lang": "en-us", "role": "label", "Auditor Location" } } } "auth_ref": "r721", "r723" } } } "dei_AuditorName": { "xbrltype": "internationalNameItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AuditorName", "presentation": "http://biomerica.com/role/Cover", "lang": "en-us", "role": "label", "Auditor Name" } } } "auth_ref": "r721", "r723" } } } "dei_AuditorOpinionTextBlock": { "xbrltype": 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Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation." } } } "auth_ref": "r19", "r131", "r644" } } } "us-gaap_CashAndCashEquivalentsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsPolicyTextBlock", "presentation": "http://biomerica.com/role/SummaryOfSignificantAccountingPolicies", "lang": "en-us", "role": "label", "CASH AND CASH EQUIVALENTS", "documentation": "Disclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value." } } } "auth_ref": "r20" } } } "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations", "crdr": "debit", "presentation": "http://biomerica.com/role/StatementsOfCashFlows", "parentTag": null, "weight": null, "order": null, "root": true } } } "presentation": "http://biomerica.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "periodStartLabel", "Cash and cash equivalents at beginning of year", "periodEndLabel": "Cash and cash equivalents at end of year", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations", "documentation": "Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage, including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } } "auth_ref": "r19", "r73", "r161" } } } "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "crdr": "debit", "calculation": "http://biomerica.com/role/StatementsOfCashFlows", "parentTag": null, "weight": null, "order": null, "root": true } } } "presentation": "http://biomerica.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "totalLabel", "Net (decrease) increase in cash and cash equivalents", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect", "documentation": "Amount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage, including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } } "auth_ref": "r0", "r73" } } } "BMRA_CashPaidDuringYearForAbstract": { "xbrltype": "stringItemType", "nsuri": "http://biomerica.com/20240531", "localname": "CashPaidDuringYearForAbstract", "presentation": "http://biomerica.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "label", "Cash paid during the period for", "documentation": "Cash Paid During Year For [Abstract]" } } } "auth_ref": "r1" } } } "dei_CityAreaCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CityAreaCode", "presentation": "http://biomerica.com/role/Cover", "lang": "en-us", "role": "label", "City Area Code", "documentation": "Area code of city" } } } "auth_ref": "r1" } } } "us-gaap_ClassOfStockDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfStockDomain", "presentation": "http://biomerica.com/role/BalanceSheets", "lang": "en-us", "role": "documentation", "Share of stock differentiated by the voting rights the holder receives. Examples include, but are not limited to, common stock, redeemable preferred stock, nonredeemable preferred stock, and convertible stock." } } } "auth_ref": "r125", "r137", "r138", "r139", "r164", "r182", "r183", "r185", "r187", "r193", "r194", "r232", "r268", "r270", "r271", "r272", "r275", "r276", "r278", "r279", "r281", "r284", "r291", "r410", "r532", "r533", "r534", "r535", "r538", "r539", "r540", "r541", "r542", "r543", "r544", "r545", "r546", "r547", "r548", "r549", "r563", "r584", "r602", "r619", "r620", "r621", "r622", "r623", "r732", "r755", "r762" } } } "BMRA_ClinicalLabMember": { "xbrltype": "domainItemType", "nsuri": "http://biomerica.com/20240531", "localname": "ClinicalLabMember", "presentation": "http://biomerica.com/role/ScheduleOfDisaggregationRevenueDetails", "lang": "en-us", "role": "label", "Clinical Lab [Member]", "documentation": "Clinical Lab [Member]" } } } "auth_ref": "r1" } } } "us-gaap_CollaborativeArrangementsAndNoncollaborativeArrangementTransactionsLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CollaborativeArrangementsAndNoncollaborativeArrangementTransactionsLineItems", "presentation": "http://biomerica.com/role/CommitmentsAndContingenciesDetailsNarrative", "lang": "en-us", "role": "label", "Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or more axes to the table." } } } "auth_ref": "r387" } } } "us-gaap_CommitmentsAndContingencies": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingencies", "crdr": "credit", "calculation": "http://biomerica.com/role/BalanceSheets", "parentTag": "us-gaap_LiabilitiesAndStockholdersEquity", "weight": 1.0, "order": 2.0 } } } "presentation": "http://biomerica.com/role/BalanceSheets", "lang": "en-us", "role": "label", "Commitments and contingencies (Note 9)", "documentation": "Represents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur." } } } "auth_ref": "r50", "r95", "r488", "r562" } } } "us-gaap_CommitmentsAndContingenciesDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingenciesDisclosureAbstract", "lang": "en-us", "role": "label", "Commitments and Contingencies Disclosure [Abstract]" } } } "auth_ref": "r1" } } } "us-gaap_CommitmentsAndContingenciesDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingenciesDisclosureTextBlock", "presentation": "http://biomerica.com/role/CommitmentsAndContingencies", "lang": "en-us", "role": "label", "COMMITMENTS AND CONTINGENCIES", "documentation": "The entire disclosure for commitments and contingencies." } } } "auth_ref": "r85", "r262", "r263", "r627", "r788", "r790" } } } "us-gaap_CommonStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockMember", "presentation": "http://biomerica.com/role/ShareholdersEquityDetailsNarrative", "lang": "en-us", "role": "label", "Common Stock [Member]", "documentation": "Stock that is subordinate to all other stock of the issuer." } } } "auth_ref": "r699", "r700", "r701", "r703", "r704", "r705", "r706", "r758", "r759", "r761", "r839", "r887", "r889" } } } "us-gaap_CommonStockParOrStatedValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockParOrStatedValuePerShare", "presentation": "http://biomerica.com/role/BalanceSheetsParentetical", "lang": "en-us", "role": "label", "Common stock, par value", "documentation": "Face amount or stated value per share of common stock." } } } "auth_ref": "r53" } } } "us-

"en-us": f "role": f "label": "State and local", "documentation": "Amount of current state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. } } }", "auth_ref": f "r740", "r757", "r834" }, "us-gaap_CustomerConcentrationRiskMember": f "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CustomerConcentrationRiskMember", "presentation": f "http://biomerica.com/role/AccountsPayableAndAccruedExpensesDetailsNarrative", "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative" }, "lang": f "en-us": f "role": f "label": "Customer Concentration Risk [Member]", "documentation": "Reflects the percentage that revenues in the period from one or more significant customers is to net revenues, as defined by the entity, such as total net revenues, product line revenues, segment revenues. The risk is the materially adverse effects of loss of a significant customer. } } }", "auth_ref": f "r78", "r226" }, "us-gaap_DeferredFederalIncomeTaxExpenseBenefit": f "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredFederalIncomeTaxExpenseBenefit", "crdr": "debit", "calculation": f "http://biomerica.com/role/ScheduleOfProvisionForIncomeTaxesDetails": f "parentTag": "us-gaap_DeferredIncomeTaxExpenseBenefit", "weight": 1.0, "order": 1.0 }, "presentation": f "http://biomerica.com/role/ScheduleOfProvisionForIncomeTaxesDetails" }, "lang": f "en-us": f "role": f "label": "U.S. Federal", "documentation": "Deferred Federal Income Tax Expense (Benefit)", "documentation": "Amount of deferred federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred national tax expense (benefit) for non-US (United States of America) jurisdiction. } } }", "auth_ref": f "r757", "r833", "r834" }, "us-gaap_DeferredIncomeTaxExpenseBenefit": f "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredIncomeTaxExpenseBenefit", "crdr": "debit", "calculation": f "http://biomerica.com/role/ScheduleOfProvisionForIncomeTaxesDetails": f "parentTag": "us-gaap_IncomeTaxExpenseBenefit", "weight": 1.0, "order": 2.0 }, "presentation": f "http://biomerica.com/role/ScheduleOfProvisionForIncomeTaxesDetails" }, "lang": f "en-us": f "role": f "label": "Total deferred", "documentation": "Deferred Income Tax Expense (Benefit)", "documentation": "Amount of deferred income tax expense (benefit) pertaining to income (loss) from continuing operations. } } }", "auth_ref": f "r5", "r123", "r757" }, "us-gaap_DeferredOfferingCosts": f "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredOfferingCosts", "crdr": "debit", "presentation": f "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative" }, "lang": f "en-us": f "role": f "label": "Deferred Offering Costs", "documentation": "Specific incremental costs directly attributable to a proposed or actual offering of securities which are deferred at the end of the reporting period. } } }", "auth_ref": f "r774" }, "us-gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit": f "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredStateAndLocalIncomeTaxExpenseBenefit", "crdr": "debit", "calculation": f "http://biomerica.com/role/ScheduleOfProvisionForIncomeTaxesDetails": f "parentTag": "us-gaap_DeferredIncomeTaxExpenseBenefit", "weight": 1.0, "order": 2.0 }, "presentation": f "http://biomerica.com/role/ScheduleOfProvisionForIncomeTaxesDetails" }, "lang": f "en-us": f "role": f "label": "Deferred State and Local Income Tax Expense (Benefit)", "documentation": "Amount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. } } }", "auth_ref": f "r757", "r833", "r834" }, "BMRA_DeferredTaxAssetsAccumulatedDepreciationAndAmortization": f "xbrltype": "monetaryItemType", "nsuri": "http://biomerica.com/20240531", "localname": "DeferredTaxAssetsAccumulatedDepreciationAndAmortization", "crdr": "debit", "calculation": f "http://biomerica.com/role/ScheduleOfDeferredTaxAssetsDetails": f "parentTag": "us-gaap_DeferredTaxAssetsGross", "weight": 1.0, "order": 10.0 }, "presentation": f "http://biomerica.com/role/ScheduleOfDeferredTaxAssetsDetails" }, "lang": f "en-us": f "role": f "label": "Accumulated depreciation and amortization", "documentation": "Deferred Tax Assets Accumulated Depreciation and Amortization. } } }", "auth_ref": f "BMRA_DeferredTaxAssetsCapitalizedCosts": f "xbrltype": "monetaryItemType", "nsuri": "http://biomerica.com/20240531", "localname": 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assets, net", "totalLabel": "Total deferred tax assets", "documentation": "Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. } } }", "auth_ref": f "r362" }, "us-gaap_DeferredTaxAssetsInventory": f "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredTaxAssetsInventory", "crdr": "debit", "calculation": f "http://biomerica.com/role/ScheduleOfDeferredTaxAssetsDetails": f "parentTag": "us-gaap_DeferredTaxAssetsGross", "weight": 1.0, "order": 2.0 }, "presentation": f "http://biomerica.com/role/ScheduleOfDeferredTaxAssetsDetails" }, "lang": f "en-us": f "role": f "label": "Inventory valuation", "documentation": "Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from inventory. } } }", "auth_ref": f "r831" }, "BMRA_DeferredTaxAssetsLossesOfForeignSubsidiariesOtherNet": f "xbrltype": 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This can either be 'U.S. GAAP', 'International Financial Reporting Standards', or 'Other'. } } }", "auth_ref": f "r723" }, "dei_DocumentAnnualReport": f "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentAnnualReport", "presentation": f "http://biomerica.com/role/Cover" }, "lang": f "en-us": f "role": f "label": "Document Annual Report", "documentation": "Boolean flag that is true only for a form used as an annual report. } } }", "auth_ref": f "r721", "r723" }, "dei_DocumentFinancialStatementErrorCorrectionFlag": f "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentFinancialStatementErrorCorrectionFlag", "presentation": f "http://biomerica.com/role/Cover" }, "lang": f "en-us": f "role": f "label": "Document Financial Statement Error

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Includes, but is not limited to, interest expense for finance lease, amortization of right-of-use asset for finance lease, operating lease cost, short-term lease cost, variable lease cost and sublease income." }, "us-gaap-ScheduleOfFutureMinimumLeasePayments": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFutureMinimumLeasePayments", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)."}, "us-gaap-ScheduleOfFutureMinimumLeasePaymentsYearTwo": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFutureMinimumLeasePaymentsYearTwo", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)."}, "us-gaap-ScheduleOfFutureMinimumLeasePaymentsYearThree": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFutureMinimumLeasePaymentsYearThree", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)."}, "us-gaap-ScheduleOfFutureMinimumLeasePaymentsExcessAmount": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFutureMinimumLeasePaymentsExcessAmount", "documentation": "Amount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease."}, "us-gaap-ScheduleOfFutureMinimumLeasePaymentsRenewalTerm": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFutureMinimumLeasePaymentsRenewalTerm", "documentation": "Term of lessee's operating lease renewal, in 'PnYnMnDnHnMnS' format, for example, 'P1Y5M13D' represents reported term of one year, five months, and thirteen days."}, "us-gaap-LiabilitiesAndStockholdersEquity": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAndStockholdersEquity", "documentation": "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."}, "us-gaap-LiabilitiesCurrent": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesCurrent", "documentation": "Current liabilities."}, "us-gaap-LiabilitiesAndEquity": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAndEquity", "documentation": "Amount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any."}, "us-gaap-LiabilitiesAndStockholdersEquityAbstract": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesAndStockholdersEquityAbstract", "documentation": "Liabilities and stockholders equity abstract."}, "us-gaap-LiabilitiesCurrentAbstract": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LiabilitiesCurrentAbstract", "documentation": "Current liabilities abstract."}, "us-gaap-LiquidityPolicyTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://biomerica.com/20240531", "localname": "LiquidityPolicyTextBlock", "presentation": "LiquidityPolicyTextBlock", "documentation": "Liquidity policy text block."}, "us-gaap-LiquidityPolicyTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://biomerica.com/20240531", "localname": "LiquidityPolicyTextBlock", "presentation": "LiquidityPolicyTextBlock", "documentation": "Liquidity policy text block."}, "us-gaap-LocalPhoneNumber": {"xbrltype": "stringItemType", "nsuri": "http://biomerica.com/role/Cover", "localname": "LocalPhoneNumber", "presentation": "LocalPhoneNumber", "documentation": "Local phone number for entity."}, "us-gaap-MiddleEastMember": {"xbrltype": "domainItemType", "nsuri": "http://biomerica.com/role/ScheduleOfGeographicInformationDetails", "localname": "MiddleEastMember", "presentation": "MiddleEastMember", "documentation": "Middle East member."}, "us-gaap-MiddleEastMember": {"xbrltype": "domainItemType", "nsuri": "http://biomerica.com/role/ScheduleOfGeographicInformationDetails", "localname": "MiddleEastMember", "presentation": "MiddleEastMember", "documentation": "Middle East member."}, "us-gaap-MinimumMember": {"xbrltype": "domainItemType", "nsuri": "http://biomerica.com/role/ScheduleOfShare-basedPaymentAwardStockOptionsValuationAssumptionsDetails", "localname": "MinimumMember", "presentation": "MinimumMember", "documentation": "Minimum member."}, "us-gaap-MinimumMember": {"xbrltype": "domainItemType", "nsuri": "http://biomerica.com/role/ScheduleOfShare-basedPaymentAwardStockOptionsValuationAssumptionsDetails", "localname": "MinimumMember", "presentation": "MinimumMember", "documentation": "Minimum member."}, "us-gaap-NetCashProvidedByUsedInFinancingActivities": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivities", "documentation": "Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed; or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit."}, "us-gaap-NetCashProvidedByUsedInFinancingActivitiesAbstract": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivitiesAbstract", "documentation": "Net cash provided by financing activities."}, "us-gaap-NetCashProvidedByUsedInInvestingActivities": {"xbrltype": "table", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivities", "documentation": "Amount of cash inflow (outflow) from investing activities, including discontinued operations. 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An operating segment is a component of an enterprise: (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same enterprise), (b) whose operating results are regularly reviewed by the enterprise's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance, and (c) for which discrete financial information is available. An operating segment may engage in business activities for which it has yet to earn revenues, for example, start-up operations may be operating segments before earning revenues." } } }, "auth_ref": "r659", "r764" }, "BMRA_OneDistributorMember": { "xbrlType": "domainItemType", "nsuri": "http://biomerica.com/20240531", "localname": "OneDistributorMember", "presentation": { "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative": { "lang": "en-us", "role": "label", "label": "One Distributor [Member]", "documentation": "One Distributor [Member]", "auth_ref": "I", "BMRA_OneVendorMember": { "xbrlType": "domainItemType", "nsuri": "http://biomerica.com/20240531", "localname": "OneVendorMember", "presentation": { "http://biomerica.com/role/AccountsPayableAndAccruedExpensesDetailsNarrative": { "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative": { "lang": "en-us", "role": "label", "label": "One Vendor [Member]", "documentation": "One Vendor [Member]", "auth_ref": "I", "us-gaap_OperatingExpenses": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpenses", "crdr": "debit", "calculation": { "http://biomerica.com/role/StatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://biomerica.com/role/StatementsOfOperationsAndComprehensiveLoss": { "lang": "en-us", "role": "totalLabel", "label": "Total operating expense", "documentation": "Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense." } } }, "auth_ref": "I", "us-gaap_OperatingExpensesAbstract": { "xbrlType": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpensesAbstract", "presentation": { "http://biomerica.com/role/StatementsOfOperationsAndComprehensiveLoss": { "lang": "en-us", "role": "label", "label": "Operating expenses", "documentation": "Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense." } } }, "auth_ref": "I", "us-gaap_OperatingIncomeLoss": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingIncomeLoss", "crdr": "credit", "calculation": { "http://biomerica.com/role/StatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://biomerica.com/role/StatementsOfOperationsAndComprehensiveLoss": { "lang": "en-us", "role": "totalLabel", "label": "Loss from operations", "documentation": "The net result for the period of deducting operating expenses from operating revenues." } } }, "auth_ref": "r106", "r652", "r763", "r765", "r766", "r767", "r768" }, "us-gaap_OperatingLeaseCost": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseCost", "crdr": "debit", "calculation": { "http://biomerica.com/role/ScheduleOfOperatingLeasesDetails": { "parentTag": "us-gaap_LeaseCost", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://biomerica.com/role/ScheduleOfOperatingLeasesDetails": { "lang": "en-us", "role": "label", "label": "Operating lease cost", "documentation": "Amount of single lease cost calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right-of-use asset, calculated by amortization of remaining right-of-use asset and accretion of lease liability." } } }, "auth_ref": "r429", "r681" }, "us-gaap_OperatingLeaseLiability": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiability", "crdr": "credit", "presentation": { "http://biomerica.com/role/ScheduleOfFutureMinimumLeasePaymentsDetails": { "lang": "en-us", "role": "label", "label": "Total operating lease liabilities", "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease." } } }, "auth_ref": "r424" }, "us-gaap_OperatingLeaseLiabilityCurrent": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiabilityCurrent", "crdr": "credit", "calculation": { "http://biomerica.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 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\$617,000 as of May 31, 2024 and 2023, respectively", "documentation": "Amount of lessee's right to use underlying asset under operating lease." } } }, "auth_ref": "r423" }, "BMRA_OperatingLeaseRightOfUseAssetAccumulatedAmortization": { "xbrlType": "monetaryItemType", "nsuri": "http://biomerica.com/20240531", "localname": "OperatingLeaseRightOfUseAssetAccumulatedAmortization", "crdr": "credit", "presentation": { "http://biomerica.com/role/BalanceSheetsParenthetical": { "lang": "en-us", "role": "label", "label": "Accumulated amortization", "documentation": "Accumulated amortization." } } }, "auth_ref": "I", "us-gaap_OperatingLeaseRightOfUseAssetAmortizationExpense": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseRightOfUseAssetAmortizationExpense", "crdr": "debit", "calculation": { "http://biomerica.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 6.0 } }, 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adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term investment nature." } } }, "auth_ref": "r2", "r62", "r63", "r64", "r112", "r113", "r114", "r115", "us-gaap-OtherComprehensiveIncomeLossNetOfTaxPeriodIncreaseDecreaseAbstract", "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OtherComprehensiveIncomeLossNetOfTaxPeriodIncreaseDecreaseAbstract", "presentation": "http://biomerica.com/role/StatementsOfOperationsAndComprehensiveLoss", "lang": "en-us", "role": "label", "Other comprehensive loss, net of tax." } } }, "auth_ref": "r1", "us-gaap-OtherNonoperatingIncome", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OtherNonoperatingIncome", "crdr": "credit", "calculation": "http://biomerica.com/role/StatementsOfOperationsAndComprehensiveLoss", "parentTag": 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the patent to exploit an invention or a process for a period of time specified by law." } } }, "auth_ref": "r91", "r777", "r778", "r779", "r780", "r781", "r783", "r786", "r787", "us-gaap-PayablesAndAccrualsAbstract", "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PayablesAndAccrualsAbstract", "lang": "en-us", "role": "label", "Payables and Accruals Abstract", "auth_ref": "r1", "us-gaap-PaymentsOffinancingCosts", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PaymentsOffinancingCosts", "crdr": "credit", "calculation": "http://biomerica.com/role/StatementsOfCashFlows", "parentTag": "us-gaap-NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 2.0 } } }, "presentation": "http://biomerica.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "negatedLabel", "Deferred offering costs", "label": "Payments of Financing Costs", "documentation": "The cash outflow for loan and debt issuance costs." } } }, "auth_ref": "r10", "us-gaap-PaymentsOfStockIssuanceCosts", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PaymentsOfStockIssuanceCosts", "crdr": "credit", "calculation": "http://biomerica.com/role/StatementsOfCashFlows", "parentTag": "us-gaap-NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 3.0 } } }, "presentation": "http://biomerica.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "negatedLabel", "Costs from sale of common stock", "label": "Payments of Stock Issuance Costs", "documentation": "The cash outflow for cost incurred directly with the issuance of an equity security." } } }, "auth_ref": "r10", "us-gaap-PaymentsToAcquireIntangibleAssets", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PaymentsToAcquireIntangibleAssets", "crdr": "credit", "calculation": "http://biomerica.com/role/StatementsOfCashFlows", "parentTag": 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for share-based payment arrangement." } } }, "auth_ref": "r798", "r799", "r800", "r801", "r802", "r803", "r804", "r805", "r806", "r807", "r808", "r809", "r810", "r811", "r812", "r813", "r814", "r815", "r816", "r817", "r818", "r819", "r820", "r821", "r822", "r823", "us-gaap-PlanNameDomain", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PlanNameDomain", "presentation": "http://biomerica.com/role/ShareholdersEquityDetailsNarrative", "lang": "en-us", "role": "label", "Plan name for share-based payment arrangement." } } }, "auth_ref": "r798", "r799", "r800", "r801", "r802", "r803", "r804", "r805", "r806", "r807", "r808", "r809", "r810", "r811", "r812", "r813", "r814", "r815", "r816", "r817", "r818", "r819", "r820", "r821", "r822", "r823", "BMRA-PolishDistributorMember", "xbrltype": "domainItemType", "nsuri": "http://biomerica.com/20240531", "localname": "PolishDistributorMember", "presentation": 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Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt." } } }, "auth_ref": "r52", "r278", "us-gaap-PreferredStockSharesOutstanding", "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesOutstanding", "presentation": "http://biomerica.com/role/BalanceSheetsParentetical", "lang": "en-us", "role": "label", "Preferred stock, shares outstanding", "documentation": "Aggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased." } } }, "auth_ref": "r52", "r563", "r581", "r889", "r890", "us-gaap-PreferredStockValue", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockValue", "crdr": "debit", "calculation": "http://biomerica.com/role/BalanceSheets", "parentTag": "us-gaap-StockholdersEquity", "weight": 1.0, "order": 1.0 } } }, "presentation": "http://biomerica.com/role/BalanceSheets", "lang": "en-us", "role": "label", "Preferred stock, undesignated, no par value, 4,426,571 shares authorized, none issued and outstanding as of May 31, 2024 and 2023", "documentation": "Aggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": "r52", "r489", "r682", "us-gaap-PrepaidExpenseAndOtherAssets", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseAndOtherAssets", "crdr": "debit", "presentation": "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative", "lang": "en-us", "role": "label", "Prepaid expense and other assets", "documentation": "Amount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets." } } }, "auth_ref": "r1", "us-gaap-PrepaidExpenseAndOtherAssetsCurrent", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseAndOtherAssetsCurrent", "crdr": "debit", "calculation": "http://biomerica.com/role/BalanceSheets", "parentTag": "us-gaap-AssetsCurrent", "weight": 1.0, "order": 4.0 } } }, "presentation": "http://biomerica.com/role/BalanceSheets", "lang": "en-us", "role": "label", "Prepaid expenses and other", "documentation": "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." } } }, "auth_ref": "r749", "BMRA-PrepaidExpensesAndOtherPolicyTextBlock", "xbrltype": "textBlockItemType", "nsuri": "http://biomerica.com/20240531", "localname": "PrepaidExpensesAndOtherPolicyTextBlock", "presentation": "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative", "lang": "en-us", "role": "label", "PREPAID EXPENSES AND OTHER", "documentation": "Prepaid Expenses and Other Policy Text Block", "auth_ref": "r1", "us-gaap-ProceedsFromCustomers", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromCustomers", "crdr": "debit", "presentation": "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative", "lang": "en-us", "role": "label", "Proceeds from customers", "documentation": "Cash receipts from customers during the current period which are usually for sales of goods and services." } } }, "auth_ref": "r75", "us-gaap-ProceedsFromIssuanceOfCommonStock", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromIssuanceOfCommonStock", "crdr": "debit", "calculation": "http://biomerica.com/role/StatementsOfCashFlows", "parentTag": "us-gaap-NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 1.0 } } }, "presentation": "http://biomerica.com/role/ShareholdersEquityDetailsNarrative", "http://biomerica.com/role/StatementsOfCashFlows", "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative", "lang": "en-us", "role": "label", "Gross proceeds from sale of common stock", "verboseLabel": "Proceeds from issuance of common stock", "terselabel": "Sale of stock, net proceeds", "documentation": "The cash inflow from the additional capital contribution to the entity." } } }, "auth_ref": "r3", "us-gaap-ProceedsFromStockOptionsExercised", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromStockOptionsExercised", "crdr": "debit", "calculation": "http://biomerica.com/role/StatementsOfCashFlows", "parentTag": "us-gaap-NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 4.0 } } }, "presentation": "http://biomerica.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "label", "Proceeds from exercise of stock options", "documentation": "Amount of cash inflow from exercise of option under share-based payment arrangement." } } }, "auth_ref": "r3", "r11", "us-gaap-ProductInformationLineItems", "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProductInformationLineItems", "presentation": "http://biomerica.com/role/AccountsPayableAndAccruedExpensesDetailsNarrative", "http://biomerica.com/role/ScheduleOfDisaggregationRevenueDetails", "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative", "lang": "en-us", "role": "label", "Product Information Line Items", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": "r1", "srt-ProductOrServiceAxis", "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ProductOrServiceAxis", "presentation": "http://biomerica.com/role/ScheduleOfDisaggregationRevenueDetails", "lang": "en-us", "role": "label", "Product and Service Axis", "auth_ref": "r222", "r447", "r506", "r507", "r508", "r509", "r510", "r511", "r512", "r642", "r667", "r691", "r692", "r693", "r695", "r697", "r791", "r792", "r797", "r857", "r859", "r860", "r861", "r862", "r863", "r864", "r865", "r866", "r867", "r868", "r869", "r870", "r871", "r872", "r873", "r874", "r875", "r876", "r877", "r878", "r879", "r880", "r881", "r882", "r883", "r884", "r885", "r886", "srt-ProductsAndServicesDomain", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ProductsAndServicesDomain", "presentation": "http://biomerica.com/role/ScheduleOfDisaggregationRevenueDetails", "auth_ref": "r222", "r447", "r506", "r507", "r508", "r509", "r510", "r511", "r512", "r642", "r667", "r691", "r692", "r693", "r695", "r697", "r791", "r792", "r797", "r857", "r859", "r860", "r861", "r862", "r863", "r864", "r865", "r866", "r867", "r868", "r869", "r870", "r871", "r872", "r873", "r874", "r875", "r876", "r877", "r878", "r879", "r880", "r881", "r882", "r883", "r884", "r885", "r886", "us-

"http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesTables", "lang": "en-us", "role": "label", "SCHEDULE OF SHARE-BASED PAYMENT AWARD, STOCK OPTIONS, VALUATION ASSUMPTIONS", "documentation": "Tabular disclosure of the significant assumptions used during the year to estimate the fair value of stock options, including, but not limited to: (a) expected term of share options and similar instruments, (b) expected volatility of the entity's shares, (c) expected dividends, (d) risk-free rate(s), and (e) discount for post-vesting restrictions." }, {"auth_ref": "r90", "BMRAScheduleOfSupplementalLeaseInformationTableTextBlock", "xbrltype": "textBlockItemType", "nsuri": "http://biomerica.com/20240531", "localname": "ScheduleOfSupplementalLeaseInformationTableTextBlock", "presentation": "http://biomerica.com/role/CommitmentsAndContingenciesTables", "lang": "en-us", "role": "label", "SCHEDULE OF OTHER SUPPLEMENTAL LEASE INFORMATION", "documentation": "Schedule of Supplemental Lease Information Table Text Block", "auth_ref": "r1", "us-gaap-ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock", "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock", "presentation": "http://biomerica.com/role/IntangibleAssetsNetTables", "lang": "en-us", "role": "label", "SCHEDULE OF EXPECTED AMORTIZATION OF INTANGIBLE ASSETS", "documentation": "Tabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets." }, {"auth_ref": "r665", "r784", "dei_Security12bTitle", "xbrltype": "securityTitleItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Security12bTitle", "presentation": "http://biomerica.com/role/Cover", "lang": "en-us", "role": "label", "Title of 12(b) Security", "documentation": "Title of a 12(b) registered security." }, {"auth_ref": "r711", "dei_Security12gTitle", "xbrltype": "securityTitleItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Security12gTitle", "presentation": "http://biomerica.com/role/Cover", "lang": "en-us", "role": "label", "Title of 12(g) Security", "documentation": "Title of a 12(g) registered security." }, {"auth_ref": "r715", "us-gaap_SecurityDeposit", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SecurityDeposit", "crdr": "debit", "presentation": "http://biomerica.com/role/CommitmentsAndContingenciesDetailsNarrative", "lang": "en-us", "role": "label", "Security deposit", "documentation": "The amount of an asset, typically cash, provided to a counterparty to provide certain assurance of performance by the entity pursuant to the terms of a written or oral agreement, such as a lease." }, {"auth_ref": "r743", "dei_SecurityExchangeName", "xbrltype": "edgarExchangeCodeItem", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "SecurityExchangeName", "presentation": "http://biomerica.com/role/Cover", "lang": "en-us", "role": "label", "Security Exchange Name", "documentation": "Name of the Exchange on which a security is registered." }, {"auth_ref": "r714", "dei_SecurityReportingObligation", "xbrltype": "securityReportingObligationItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "SecurityReportingObligation", "presentation": "http://biomerica.com/role/Cover", "lang": "en-us", "role": "label", "Security Reporting Obligation", "documentation": "15(d), indicating whether the security has a reporting obligation under that section of the Exchange Act." }, {"auth_ref": "r720", "srt_SegmentGeographicalDomain", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "SegmentGeographicalDomain", "presentation": "http://biomerica.com/role/ScheduleOfGeographicInformationDetails", "http://biomerica.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative", "auth_ref": 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"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SegmentReportingDisclosureTextBlock", "presentation": "http://biomerica.com/role/GeographicInformation", "lang": "en-us", "role": "label", "GEOGRAPHIC INFORMATION", "documentation": "The entire disclosure for reporting segments including data and tables. Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments." }, {"auth_ref": "r107", "r108", "r109", "r110", "r111", "r112", "r113", "r114", "r115", "r116", "r117", "r118", "r119", "r120", "r121", "r122", "r123", "r124", "r125", "r126", "r127", "r128", "r129", "r130", "r131", "r132", "r133", "r134", "r135", "r136", "r137", "r138", "r139", "r140", "r141", "r142", "r143", "r144", "r145", "r146", "r147", 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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." }, {"auth_ref": "r70", "us-gaap_SellingGeneralAndAdministrativeExpensesMember", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SellingGeneralAndAdministrativeExpensesMember", "presentation": "http://biomerica.com/role/ScheduleOfStockBasedCompensationExpenseDetails", "lang": "en-us", "role": "label", "Selling, General and Administrative Expenses [Member]", "documentation": "Primary financial statement caption encompassing selling, general and administrative expense." }, {"auth_ref": "r1", "us-gaap_SeriesAPreferredStockMember", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SeriesAPreferredStockMember", "presentation": "http://biomerica.com/role/BalanceSheets", "http://biomerica.com/role/BalanceSheetsParentetical", "http://biomerica.com/role/ShareholdersEquityDetailsNarrative", "lang": "en-us", "role": "label", "Series A Preferred Stock [Member]", "documentation": "Series A preferred stock." }, {"auth_ref": "r744", "r745", "r796", "us-gaap_ShareBasedCompensation", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensation", "crdr": "debit", "calculation": "http://biomerica.com/role/StatementsOfCashFlows", "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 5.0, "presentation": "http://biomerica.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "label", "Share-based compensation", "documentation": "Amount of noncash expense for share-based payment arrangement." }, {"auth_ref": "r4", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1", "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1", "presentation": "http://biomerica.com/role/ShareholdersEquityDetailsNarrative", "lang": "en-us", "role": "label", "Vesting period", "documentation": "Period over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in 'PnYnMnDnFnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market performance or service condition." }, {"auth_ref": "r670", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsAndMethodologyAbstract", "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsAndMethodologyAbstract", "presentation": "http://biomerica.com/role/ScheduleOfShare-basedPaymentAwardStockOptionsValuationAssumptionsDetails", "lang": "en-us", "role": "label", "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions and Methodology [Abstract]", "auth_ref": "r1", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate", "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate", "presentation": "http://biomerica.com/role/ScheduleOfShare-basedPaymentAwardStockOptionsValuationAssumptionsDetails", "lang": "en-us", "role": "label", "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Dividend Rate", "documentation": "The estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term." }, {"auth_ref": "r329", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRateMaximum", "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRateMaximum", "presentation": "http://biomerica.com/role/ScheduleOfShare-basedPaymentAwardStockOptionsValuationAssumptionsDetails", "lang": "en-us", "role": "label", "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate, Maximum", "documentation": "The estimated measure of the maximum percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period." }, {"auth_ref": "r1", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRateMinimum", "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRateMinimum", "presentation": "http://biomerica.com/role/ScheduleOfShare-basedPaymentAwardStockOptionsValuationAssumptionsDetails", "lang": "en-us", "role": "label", "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate, Minimum", "documentation": "The estimated measure of the minimum percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period." }, {"auth_ref": "r1", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRateMaximum", "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRateMaximum", "presentation": "http://biomerica.com/role/ScheduleOfShare-basedPaymentAwardStockOptionsValuationAssumptionsDetails", "lang": "en-us", "role": "label", "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Maximum", "documentation": "The maximum risk-free interest rate assumption that is used in valuing an option on its own shares." }, {"auth_ref": "r1", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRateMinimum", "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRateMinimum", "presentation": "http://biomerica.com/role/ScheduleOfShare-basedPaymentAwardStockOptionsValuationAssumptionsDetails", "lang": "en-us", "role": "label", "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate, Minimum", "documentation": "The minimum risk-free interest rate assumption that is used in valuing an option on its own shares." }, {"auth_ref": "r1", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized", "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized", "presentation": "http://biomerica.com/role/ShareholdersEquityDetailsNarrative", "lang": "en-us", "role": "label", "Share-based payment award, number of shares authorized", "documentation": "Number of shares authorized for issuance under share-based payment arrangement." }, {"auth_ref": "r672", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisesInPeriodTotalIntrinsicValue", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisesInPeriodTotalIntrinsicValue", "crdr": "debit", "presentation": "http://biomerica.com/role/ScheduleOfActivityToAggregateStockOptionsDetails", "lang": "en-us", "role": "label", "Options exercised, Aggregate Intrinsic Value", "documentation": "Amount of accumulated difference between fair value of underlying shares on dates of exercise and exercise price on options exercised (or share units converted) into shares." }, {"auth_ref": "r321", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod", "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod", "presentation": "http://biomerica.com/role/ScheduleOfActivityToAggregateStockOptionsDetails", "lang": "en-us", "role": "label", "Options cancelled or expired, shares", "documentation": "Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period", "presentation": "For presentations that combine terminations, the number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan or that expired." }, {"auth_ref": "r804", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice", "presentation": "http://biomerica.com/role/ScheduleOfActivityToAggregateStockOptionsDetails", "lang": "en-us", "role": "label", "Options cancelled or expired, weighted average exercise price", "documentation": "Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period, Weighted Average Exercise Price"}]

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Based Payment Award, Options, Outstanding, Weighted Average Exercise Price", "documentation": "Weighted average price at which grantees can acquire the shares reserved
for issuance under the stock option plan", "auth_ref": "r306", "r307", "us-
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exercisable or convertible options. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest
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basedPaymentAwardStockOptionsValuationAssumptionsDetails", "lang": "en-us", "role": "label", "Share-Based Compensation Arrangement by Share-Based Payment
Award, Fair Value Assumptions, Expected Term", "documentation": "Expected term of award under share-based payment arrangement, in 'PnYnMnDTnHnMns' format, for
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'PnYnMnDTnHnMns' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, unvested options
for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they
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