





The EMA approved expanded indications for NILEMDO® (bempedoic acid) tablets and NUSTENDI® (bempedoic acid and ezetimibe) tablets in May 2024. In addition, Otsuka Pharmaceutical Co., Ltd ("Otsuka"), Esperion's Japanese collaborator, announced that the primary endpoint of LDL-C reduction from baseline at Week 12 was achieved with statistical significance in the Phase 3 clinical trial in Japan for bempedoic acid as a treatment for hypercholesterolemia. Otsuka plans to file a New Drug Application ("NDA") in Japan by the end of 2024, with expected approval and National Health Insurance ("NHI") pricing in 2025. The Company plans to file supplemental New Drug Applications for product approvals in Canada in the fourth quarter of 2024 and in Australia and Israel in the first half of 2025. The Company completed a global cardiovascular outcomes trial ("CVOT"), also known as Cholesterol Lowering via BEmpedoic Acid, an ACh-inhibiting Regimen ("CLEAR") Outcomes. The trial was designed to evaluate whether treatment with bempedoic acid reduced the risk of cardiovascular events in patients who are statin averse and who have CVD or are at high risk for CVD. The Company initiated the CLEAR Outcomes CVOT in December 2016 and fully enrolled the study with nearly 14,000 patients in August 2019. The primary endpoint of the study was the effect of bempedoic acid on four types of major adverse cardiovascular events ("MACE") (cardiovascular death, non-fatal myocardial infarction, non-fatal stroke, or coronary revascularization; also referred to as "four-component MACE"). CLEAR Outcomes was an event-driven trial and concluded once the predetermined number of MACE endpoints occurred. The study showed that bempedoic acid demonstrated significant cardiovascular risk reductions and significantly reduced the risk of heart attack and coronary revascularization as compared to placebo. These results were seen in a broad population of primary and secondary prevention patients who are unable to maximize or tolerate a statin. The proportions of patients experiencing adverse events and serious adverse events were similar between the active and placebo treatment groups. Bempedoic acid, contained in NEXLETOLE (bempedoic acid) tablets and NEXLIZET (bempedoic acid and ezetimibe) tablets, became the first LDL-C lowering therapy since statins proven to lower hard ischemic events, not only in those with atherosclerotic cardiovascular disease ("ASCVD") but also in the large number of primary prevention patients for whom limited therapies exist. On January 2, 2024, the Company entered into a settlement agreement with Daiichi Sankyo Europe GmbH ("DSE") to amicably resolve and dismiss the commercial dispute then pending in the Southern District of New York ("Settlement Agreement"). Under the Settlement Agreement, DSE agreed to pay the Company an aggregate of \$125.0 million, including (1) a \$100.0-million payment within 15 business days of the effective date of the Settlement Agreement and (2) a \$25.0-million payment received in the second quarter of 2024 after the EMA rendered a decision on the application that was filed with the EMA for a Type II(a) variation for the Company's oral non-statin products marketed as NILEMDO tablets and NUSTENDI tablets in Europe. The legal action pending in the United States District Court for the Southern District of New York has now been dismissed. Refer to Note 3 "Collaborations with Third Parties" and Note 5 "Commitments and Contingencies" for further information. 8Table of Contents On January 18, 2024, the Company entered into an Underwriting Agreement (the "Underwriting Agreement") with Jefferies LLC ("Jefferies"), as representative of several underwriters (the "Underwriters"), related to an underwritten public offering (the "January 2024 Offering") of 56,700,000 shares of Common Stock of the Company, par value \$0.001 per share, at a purchase price to the public of \$1.50 per share. The Underwriters were also granted a 30-day option to purchase up to an additional 8,505,000 shares of Common Stock, at the public offering price. On January 19, 2024, Jefferies gave notice to the Company of its election to exercise the option to purchase additional shares, in full. Giving effect to the exercise of Underwriters' option, the January Offering closed on January 23, 2024, with proceeds to the Company of approximately \$90.7 million, after deducting the underwriting discount and estimated offering expenses of \$7.1 million. On March 22, 2024, the Company announced that the FDA approved new label expansions for NEXLETOLE and NEXLIZET based on positive CLEAR Outcomes data that include indications for cardiovascular risk reduction and expanded LDL-C lowering in both primary and secondary prevention patients. In addition, the enhanced labels support the use of NEXLETOLE and NEXLIZET either alone or in combination with statins. They also include new indications for primary hyperlipidemia, alone or in combination with a statin, and are now the only LDL-C lowering non-statin drugs indicated for primary prevention patients. On May 22, 2024, the Company announced that the European Commission ("EC") approved the label update of both NILEMDO and NUSTENDI as treatments for hypercholesterolemia and to reduce the risk of adverse cardiovascular events. The EC's decisions to update the labels of bempedoic acid and the bempedoic acid / ezetimibe fixed dose combination are based on the positive CLEAR Outcomes trial results and makes them the first and only LDL-C lowering treatments indicated for primary and secondary prevention of cardiovascular events. NILEMDO and NUSTENDI are approved to reduce cardiovascular risk in patients with or at high risk for atherosclerotic cardiovascular disease. On June 27, 2024, the Company entered into a Royalty Purchase Agreement (the "Purchase Agreement") with OCM IP Healthcare Portfolio LP (the "OMERSA"), a limited partnership formed under the laws of the Province of Ontario, Canada (the "Purchaser"). Pursuant to the Purchase Agreement, the Company sold to the Purchaser, and the Purchaser purchased for \$304,656,180, a portion of the royalties payable on net sales of Bempedoic Acid (as defined in the License and Collaboration Agreement) and any other Licensed Products (as defined in the License and Collaboration Agreement) in the DSE Territory (as defined in the License and Collaboration Agreement) pursuant to the License and Collaboration Agreement dated January 2, 2019, between Daiichi Sankyo Europe GMBH and the Company, as amended (the "License and Collaboration Agreement" and such royalties being the "Royalty Interests"). The Purchaser acquired 100% of the Royalty Interests until such time as the Purchaser has received an aggregate amount equal to 1.700x of the Purchase Price (equivalent to \$517,915,506). Following receipt of such amount, 100% of all Royalty Interests will revert to the Company. The Purchase Agreement contains other customary terms and conditions, including representations and warranties, covenants and indemnification obligations in favor of each party. Refer to Note 9 "Sale of Future Royalties" for further information. On June 27, 2024, the Company repurchased Revenue Interests outstanding under the Revenue Interest Purchase Agreement (the "RIPA"), dated effective as of June 26, 2019, as amended, by and among the Company, the purchasers party thereto (the "Purchasers"), and Eiger III SA LLC ("Oberland"), as the collateral agent and administrative agent (the "Purchaser Agent"), and satisfied all other Obligations (as defined in the RIPA) owed to the Purchasers and the Purchaser Agent by paying to the Purchaser Agent, for the benefit of the Purchasers, a payment in cash of \$343,750,000 (the "Repurchase Consideration"). Following the payment of the Repurchase Consideration, (a) all Revenue Interests were deemed to have been repurchased and all Obligations, debts and liabilities of the Company under the RIPA and the Transaction Documents (as defined in the RIPA) were deemed to have been paid and satisfied in full, and automatically released, discharged and terminated, and the RIPA and all other Transaction Documents automatically terminated, and all liens, security interests and pledges in favor of, granted to or held by the Purchaser Agent to secure the Obligations under the Transaction Documents were automatically terminated and released. Refer to Note 8 "Liability Related to the Revenue Interest Purchase Agreement" for further information. The Company's primary activities since incorporation have been conducting research and development activities, including nonclinical, preclinical and clinical testing, performing business and financial planning, recruiting personnel, raising capital, and commercializing its products. The Company received approval by the FDA in February 2020 to commercialize NEXLETOLE and NEXLIZET in the U.S., and accordingly commenced principal operations on March 30, 2020 with the commercialization of NEXLETOLE. The Company is subject to risks and uncertainties which include the need to successfully commercialize its products, research, develop, and clinically test therapeutic products; obtain regulatory approvals for its products; successfully manage relationships with its collaboration partners; expand its management, commercial and scientific staff; and finance its operations with an ultimate goal of achieving profitable operations. The Company has sustained annual operating losses since inception and expects such losses to continue over the foreseeable future. While management believes current cash resources and future cash received from the Company's net product sales and collaboration agreements with DSE, Otsuka, and Daiichi Sankyo Co. Ltd ("DS"), entered into on January 2, 2019, 9Table of Contents April 17, 2020 and April 26, 2021, respectively, will fund operations for the foreseeable future, management may continue to fund operations and advance the development of the Company's products and product candidates through a combination of collaborations with third parties, strategic alliances, licensing arrangements, debt financings, royalty-based financings, and private and public equity offerings or through other sources. If adequate funds are not available, the Company may not be able to continue the development of its current products or future product candidates, or to commercialize its current or future product candidates, if approved. Basis of Presentation The accompanying condensed interim financial statements are unaudited and were prepared by the Company in accordance with generally accepted accounting principles in the United States of America (the "GAAP"). In the opinion of management, the Company has made all adjustments, which include only normal recurring adjustments necessary for a fair presentation of the Company's financial position and results of operations for the interim periods presented. Certain information and disclosures normally included in the annual financial statements prepared in accordance with GAAP, but that is not required for interim reporting purposes, have been condensed or omitted. These condensed interim financial statements should be read in conjunction with the audited financial statements as of and for the year ended December 31, 2023, and the notes thereto, which are included in the Company's Annual Report on Form 10-K for the year ended December 31, 2023. The results of operations for the interim periods are not necessarily indicative of the results to be expected for a full year, any other interim periods or any future year or period. 2. Summary of Significant Accounting Policies Use of Estimates The preparation of financial statements in accordance with GAAP in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, net revenues, expenses and related disclosures. Actual results could differ from those estimates. Cash and Cash Equivalents The Company invests its excess cash in bank deposits, money market accounts, and short-term investments. The Company considers all highly liquid investments with an original maturity of 90 days or less at the time of purchase to be cash equivalents. Cash equivalents are reported at fair value. Investments Investments are considered to be available-for-sale and are carried at fair value. Unrealized gains and losses, if any, are reported in accumulated other comprehensive income (loss). The cost of investments classified as available-for-sale are adjusted for the amortization of premiums and accretion of discounts to maturity and recorded in other income, net. Realized gains and losses, if any, are determined using the specific identification method and recorded in other income, net. Investments with original maturities beyond 90 days at the date of purchase and which mature at, or less than twelve months from, the balance sheet date are classified as current. Investments with a maturity beyond twelve months from the balance sheet date are classified as long-term. Concentration of Risk The Company enters into a limited number of distribution agreements with distributors and specialty pharmacies. The Company's net product sales are with these customers. As of September 30, 2024 and December 31, 2023, eleven customers accounted for all of the Company's net trade receivables. As of September 30, 2024 and December 31, 2023, three customers held approximately 98% and 96% of the Company's trade receivables associated with net product sales, respectively. For the nine months ended September 30, 2024 and 2023, three customers accounted for approximately 98% and 95% of gross sales of NEXLETOLE and NEXLIZET, respectively. Revenue Recognition In accordance with ASC 606, Revenue from Contracts with Customers, the Company recognizes revenue when a customer obtains control of promised goods or services, in an amount that reflects the consideration the Company expects to receive in exchange for the goods or services provided. To determine revenue recognition for arrangements within the scope of ASC 606, the Company performs the following five steps: identify the contracts with a customer; identify the performance obligations in the contract; determine the transaction price; allocate the transaction price to the performance obligations in the contract; and recognize revenue when or as the entity satisfies a performance obligation. At contract inception, the Company assesses the goods or services promised within each contract and determines those that are performance obligations and assesses whether each promised good or service is distinct. The Company then recognizes as revenue the amount of the transaction price that is allocated to the respective performance obligation when or as the performance obligation is satisfied. The Company derives revenue through two primary sources: collaboration revenue and product sales. Collaboration revenue consists of the collaboration payments to the Company for collaboration arrangements outside of the United States for the development, manufacturing and commercialization, including royalties, of the Company's product candidates by the Company's partners and product sales consists of sales of NEXLETOLE and NEXLIZET. Collaboration Revenue The Company has entered into agreements related to its activities to develop, manufacture, and commercialize its product candidates. The Company earns collaboration revenue in connection with a collaboration agreement to develop and/or commercialize product candidates where the Company deems the collaborator to be the customer. Revenue is recognized when (or as) the Company satisfies performance obligations under the terms of a contract. Depending on the terms of the arrangement, the Company may defer the recognition of all or a portion of the consideration received as the performance obligations are satisfied. The collaboration agreements may require the Company to deliver various rights, services, and/or goods across the entire life cycle of a product or product candidate. In an agreement involving multiple goods or services promised to be transferred to a customer, the Company must assess, at the inception of the contract, whether each promise represents a separate performance obligation (i.e., is "distinct"), or whether such promises should be combined as a single performance obligation. The terms of the agreement typically include consideration to be provided to the Company in the form of non-refundable up-front payments, development milestones, sales milestones, and royalties on sales of products within a respective territory. The Company recognizes regulatory and approval milestones as consideration when it is probable that a future reversal is unlikely to occur. For sales-based milestones and royalties based on sales of product in a territory, the Company applies the sales-based royalty exception in ASC 606-10-55-65 to all of these milestones and royalties. At the inception of the contract, the transaction price reflects the amount of consideration the Company expects to be entitled to in exchange for transferring promised goods or services to its customer. In the arrangement where the Company satisfies performance obligation(s) during the regulatory phase over time, the Company recognizes collaboration revenue typically using an input method on the basis of regulatory costs incurred relative to the total expected cost which determines the extent of progress toward completion. The Company reviews the estimate of the transaction price and the total expected cost each period and makes revisions to such estimates as necessary. Under contracted supply agreements with collaborators, the Company, through its third party contract manufacturing partners, may manufacture and supply quantities of active pharmaceutical ingredient (the "API") or bulk tablets reasonably required by collaboration partners for the development or sale of licensed products in their respective territory. The Company recognizes revenue when the collaboration partner has obtained control of the API or bulk tablets. The Company records the costs related to the supply agreement in cost of goods sold on the condensed statements of operations and comprehensive income (loss). Under the Company's collaboration agreements, product sales and cost of sales may be recorded by the Company's collaborators as they are deemed to be the principal in the transaction. The Company receives royalties from the commercialization of such products, and records its share of the variable consideration, representing a percentage of net product sales, as collaboration revenue in the period in which such underlying sales occur and costs are incurred by the collaborator. On May 22, 2024, the Company announced that the EC approved the label update of both NILEMDO and NUSTENDI as treatments for hypercholesterolemia and to reduce the risk of adverse cardiovascular events. The EC's decisions to update the labels of bempedoic acid and bempedoic acid / ezetimibe FDC are based on the positive CLEAR Outcomes trial results and makes them the first and only LDL-C lowering treatments indicated for primary and secondary prevention of cardiovascular events. NILEMDO and NUSTENDI are approved to reduce cardiovascular risk in patients with or at high risk for atherosclerotic cardiovascular disease. 11Table of Contents b. Product Sales, Net On February 21, 2020, the Company announced that the FDA approved NEXLETOLE as an adjunct to diet and maximally tolerated statin therapy for the treatment of adults with HeFH or established ASCVD who require additional lowering of LDL-C. On February 26, 2020, the Company announced that the FDA approved NEXLIZET as an adjunct to diet and maximally tolerated statin therapy for the treatment of adults with HeFH or established ASCVD who require additional lowering of LDL-C. On March 30, 2020, NEXLETOLE was commercially available in the U.S. through prescription and on June 4, 2020, NEXLIZET was commercially available in the U.S. through prescription. On March 22, 2024, the Company announced that the FDA approved new label expansions for NEXLETOLE and NEXLIZET based on positive CLEAR Outcomes data that include indications for cardiovascular risk reduction and expanded LDL-C lowering in both primary and secondary prevention patients. In addition, the enhanced labels support the use of NEXLETOLE and NEXLIZET either alone or in combination with statins. They also include new indications for primary hyperlipidemia, alone or in combination with a statin. Product sales, net totaled \$31.1 million and \$84.2 million, respectively, for the three and nine months ended September 30, 2024, and \$20.3 million and \$57.6 million, respectively, for the three and nine months ended September 30, 2023. The Company sells NEXLETOLE and NEXLIZET to wholesalers in the U.S. and, in accordance with ASC 606, recognizes revenue at the point in time when the customer is deemed to have obtained control of the product. The customer is deemed to have obtained control of the product at the time of physical receipt of the product at the customer's distribution facilities, or free on board (FOB) destination, the terms of which are designated in the contract. Product sales are recorded at the net selling price, which includes estimates of variable consideration for which reserves are established for (a) rebates and chargebacks, (b) co-pay assistance programs, (c) distribution fees, (d) product returns, and (e) other discounts. Where appropriate, these estimates take into consideration a range of possible outcomes which are probability-weighted for relevant factors such as current contractual and statutory requirements, and forecasted customer buying and payment patterns. Overall, these reserves reflect the Company's best estimates of the amount of consideration to which it is entitled based on the terms of the applicable contract. The amount of variable consideration may be constrained and is included in the net sales price only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future

period. Given the early stage of the Company's commercial operations it has provided constraint of its variable consideration due to its potential consumption trends. Actual amounts of consideration ultimately received may differ from the Company's estimates. If actual results in the future vary from estimates, the Company adjusts these estimates, which would affect net product revenue and earnings in the period such variances become known. Liabilities for co-pay assistance, expected product returns, rebates, and distributor fees are classified as Accrued variable consideration in the condensed balance sheets. Discounts, such as prompt pay discounts, and chargebacks are recorded as a reduction to accounts receivable in the condensed balance sheets. Forms of Variable Consideration Rebates and Chargebacks: The Company estimates reductions to product sales for Public Health Service Institutions, such as Medicaid, Medicare and Veterans' Administration ("VA") programs, as well as certain other qualifying federal and state government programs, and other group purchasing organizations. The Company estimates these reductions based upon the Company's contracts with government agencies and other organizations, statutorily defined discounts and estimated payor mix. These organizations purchase directly from the Company's wholesalers at a discount and the wholesalers charge the Company back the difference between the wholesaler price and the discounted price. The Company's liability for Medicaid rebates consists of estimates for claims that a state will make for a current quarter. The Company's reserve for this discounted pricing is based on expected sales to qualified healthcare providers and the chargebacks that customers have already claimed. Co-pay assistance: Eligible patients who have commercial insurance may receive assistance from the Company to reduce the patient's out of pocket costs. The Company will buy down the difference between the amount of the eligible patient's co-pay when the drug is purchased at the pharmacy at a determined price. Liabilities for co-pay assistance are calculated by actual program participation from third-party administrators. Distribution Fees: The Company has written contracts with its customers that include terms for distribution fees and costs for inventory management. The Company estimates and records distribution fees due to its customers based on gross sales. Product Returns: The Company generally offers a right of return based on the product's expiration date and certain spoilage and damaged instances. The Company estimates the amount of product sales that may be returned and records the estimate as a reduction of product sales in the period the related product sales is recognized. The Company's estimates for 12Table of Contents expected returns are based primarily on an ongoing analysis of sales information and visibility into the inventory remaining in the distribution channel. Discounts: The Company provides product discounts, such as prompt pay discounts, to its customers. The Company estimates cash discounts based on terms in negotiated contracts and the Company's expectations regarding future payment patterns. Inventories: Inventories are stated at the lower of cost or net realizable value and recognized on a first-in, first-out ("FIFO") method. The Company uses standard cost to determine the cost basis for inventory. Inventory is capitalized based on when future economic benefit is expected to be realized. The Company analyzes its inventory levels on a periodic basis to determine if any inventory is at risk for expiration prior to sale or has a cost basis that is greater than its estimated future net realizable value. Any adjustments are recognized through cost of goods sold in the period in which they are incurred. Liability Related to the Sale of Future Royalties: The Company treats the sale of future DSE royalties as debt, amortized under the effective interest rate method over the estimated life of the royalty sale agreement. The royalty sale liability is presented net of deferred issuance costs on the balance sheets. The amortization of the liability related to future royalties and related interest expense are based on the Company's current estimates of future royalties, which the Company determines by using third-party forecasts of sales and other relevant information. The Company periodically assesses the forecasted sales and to the extent the amount or timing of future estimated royalty payments is materially different than previous estimates, the Company will account for any such change by adjusting the liability related to the sale of future royalties and prospectively recognize the related non-cash interest expense. Royalty revenue is recognized and the related liability reduced as earned. Recently Issued Accounting Pronouncements In November 2023, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. ASU 2023-07 requires a public entity to disclose, on an annual and interim basis, significant segment expenses that are included within each reported measure of segment profit or loss and regularly reviewed by the chief operating decision maker ("CODM"), the title and position of the CODM, clarification regarding the CODM's use of multiple measures of a segment's profit or loss in assessing segment performance (this must include a measure that is consistent with the measurement principles under U.S. GAAP, but may also include additional measures of a segment's profit or loss), and a description of the composition of amounts within an "Other" segment line item. Further, ASU 2023-07 requires that all annual disclosures about a reportable segment's profit or loss and assets currently required by Topic 280 to be provided in interim periods. This update is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. ASU 2023-07 should be adopted retrospectively to all periods presented in the financial statements and early adoption is permitted. The Company is currently in the process of determining the impact the implementation of ASU 2023-07 will have on the Company's financial statement disclosures. In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 enhances income tax disclosures to further disaggregate the effective tax rate reconciliation and income taxes paid. This update is effective for fiscal years beginning after December 15, 2024. ASU 2023-09 should be adopted prospectively, but retrospective application is permitted. Further, early adoption is permitted. The Company is currently in the process of determining the impact the implementation of ASU 2023-09 will have on the Company's financial statement disclosures. In November 2024, the FASB issued ASU 2024-03, Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses. ASU 2024-03 requires public companies to disclose specified information about certain costs and expenses, including purchases of inventory, employee compensation, selling expenses, and depreciation, at each interim and annual reporting period. This update is effective for annual reporting periods beginning after December 15, 2026, and interim reporting periods beginning after December 15, 2027. Further, early adoption is permitted. The Company is currently in the process of determining the impact the implementation of ASU 2024-03 will have on the Company's financial statement disclosures. 13Table of Contents There have been no other material changes to the significant accounting policies previously disclosed in the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2023.3. Collaborations with Third Parties DSE Agreement Terms On January 2, 2019, the Company entered into a license and collaboration agreement with DSE, which was further amended on June 18, 2020, and January 2, 2024 (as amended, the "DSE Agreement"). Pursuant to the DSE Agreement, the Company granted DSE exclusive commercialization rights to bempedoic acid and the bempedoic acid / ezetimibe combination tablet in the European Economic Area, United Kingdom, Turkey, and Switzerland (collectively, the "DSE Territory"). DSE is responsible for commercialization in the DSE Territory. DSE's designated affiliate in Turkey will be solely responsible, at its sole cost and expense, for all regulatory matters relating to such products in Turkey, including obtaining regulatory approval for such products in Turkey. The Company remains responsible for clinical development, regulatory and manufacturing activities for the licensed products globally, including in the DSE Territory outside of Turkey. Pursuant to the DSE Agreement, the Company received upfront cash of \$150.0 million in 2019 and a \$150.0 million cash milestone payment in 2020 following the completion of the NUSTENDI Marketing Authorisation Applications ("MAA"). The Company is responsible for supplying DSE with certain manufacturing supply of the API or bulk tablets. In addition, the Company is eligible to receive additional sales milestone payments related to total net sales achievements for DSE in the DSE Territory. Finally, the Company is entitled to receive tiered fifteen percent (15%) to twenty-five percent (25%) royalties on net DSE Territory sales. The DSE Agreement calls for both parties to participate in a Joint Collaboration Committee (the "JCC"). The JCC is comprised of executive management from each company and the Company will lead in all aspects related to development and DSE will lead in all aspects related to commercialization in the DSE Territory. On January 2, 2024, the Company entered into the Settlement Agreement with DSE to amicably resolve and dismiss their commercial dispute in the Southern District of New York. Under the Settlement Agreement, DSE has agreed to pay the Company an aggregate of \$125.0 million, including (1) a \$100.0-million payment within 15 business days of the effective date of the Settlement Agreement and (2) a \$25.0-million payment in the calendar quarter immediately following the calendar quarter in which the EMA renders a decision on the application that was filed with the EMA for a Type II(a) variation for the Company's oral non-statin products marketed as NILEMDO (bempedoic acid) tablets and NUSTENDI (bempedoic acid and NUSTENDI (bempedoic acid and ezetimibe) tablets in Europe. Pursuant to the Settlement Agreement, also on January 2, 2024, the Company entered into a 3rd Amendment (the "DSE Amendment") to the License and Collaboration Agreement dated January 2, 2019 with DSE. The DSE Amendment grants DSE the exclusive rights for clinical development, regulatory activities, manufacture and commercialization of a bempedoic acid/ezetimibe/statin triple combination pill in the DSE Territory. Further, after a transition period, DSE will assume sole responsibility for the manufacture of NILEMDO and NUSTENDI for the DSE Territory. Collaboration Revenue: The Company considered the guidance under ASC 606 and concluded that the Settlement Agreement was in the scope of ASC 606. The Company determined that significantly all the upfront payment of \$100.0 million from the transaction price received under the Settlement Agreement qualified for revenue recognition as it related to settlement of performance obligations completed under the DSE Agreement, including: 1) the settlement of the disputed milestone, which relates to variable consideration for full satisfied performance obligations, and 2) the developmental rights for the triple combination pill. In May 2024, the Company recognized collaboration revenue for a milestone payment of \$25.0 million based on the approval of updated labels for NILEMDO and NUSTENDI by the EMA and received the cash milestone payment in June 2024. In the three and nine months ended September 30, 2024, the Company recognized collaboration revenue of \$20.5 million and approximately \$178.9 million, respectively, made up of payments pursuant to the Settlement Agreement and EMA approval during the first half of 2024, royalty revenue from DSE and sales of bulk tablets to DSE pursuant to the supply agreement that was executed with DSE. In the three and nine months ended September 30, 2023, the Company recognized collaboration revenue of approximately \$13.4 million and \$25.8 million, respectively, related to royalty revenue from DSE from the sales of NILEMDO and NUSTENDI as well as the sales of bulk tablets to DSE pursuant to the supply agreement that was executed with DSE. All remaining future potential milestone amounts were not included in the transaction price, as they were all determined to be fully constrained following the concepts of ASC 606 due to the fact that such amounts hinge on sales-based milestones. Additionally, the Company expects that any consideration related to sales-based milestones will be recognized when the subsequent sales occur. 14Table of Contents Otsuka Agreement Terms On April 17, 2020, the Company entered into a license and collaboration agreement (the "Otsuka Agreement") with Otsuka. Pursuant to the Otsuka Agreement, the Company granted Otsuka exclusive development and commercialization rights to NEXLETO and NEXLIZET in Japan (the "Otsuka Territory"). Otsuka will be responsible for all development, regulatory, and commercialization activities in Japan. In addition, Otsuka will fund all clinical development costs associated with the program in Japan. Pursuant to the Otsuka Agreement, the consideration consists of a \$60.0 million upfront cash payment and the Company will be eligible to receive additional payments of up to \$450.0 million if certain regulatory and commercial milestones are achieved by Otsuka. The potential future milestone payments include up to \$20.0 million upon first JNDA submissions in the Otsuka Territory, up to \$70.0 million upon the first NHI Price Listing (as defined in the Otsuka Agreement) for NEXLETO in the Otsuka Territory, and following Regulatory Approval and NHI Price Listing, up to \$50.0 million upon the achievement of the primary major adverse cardiovascular events ("MACE") endpoint in the CLEAR Outcomes study and the CV risk reduction rate in the U.S. label, depending on the range of relative risk reduction in the CLEAR Outcomes study. In addition, the Company is eligible to receive additional sales milestone payments up to \$310.0 million related to total net sales achievements for Otsuka in Japan. Finally, the Company is entitled to receive tiered fifteen percent (15%) to thirty percent (30%) royalties on net sales in Japan. Collaboration Revenue: The Company considered the guidance under ASC 606 and concluded that the agreement was in the scope of ASC 606. In the three and nine months ended September 30, 2024, the Company recognized collaboration revenue of less than \$0.1 million and approximately \$0.1 million, respectively, related to sales of bulk tablets to Otsuka pursuant to the supply agreement that was executed with Otsuka. In the three and nine months ended September 30, 2023, the Company recognized \$0.1 million in collaboration revenue related to sales of bulk tablets to Otsuka pursuant to the Otsuka Agreement. All future potential milestone amounts were not included in the transaction price, as they were all determined to be fully constrained following the concepts of ASC 606 due to the fact that such amounts hinge on development activities, regulatory approvals and sales-based milestones. Additionally, the Company expects that any consideration related to royalties and sales-based milestones will be recognized when the subsequent sales occur. The Company has not yet recognized any revenue for milestone payments as the related regulatory and commercial milestones have not yet been achieved. DS Agreement Terms In April 2021, the Company entered into a license and collaboration agreement with Daiichi Sankyo Co. Ltd (the "DS Agreement"). Pursuant to the DS Agreement, the Company granted DS exclusive rights to develop and commercialize bempedoic acid and the bempedoic acid / ezetimibe combination tablet in South Korea, Taiwan, Hong Kong, Thailand, Vietnam, Brazil, Macao, Cambodia and Myanmar (collectively, the "DS Territory"). The DS Agreement allows for potential expansion across geographies including Saudi Arabia, Kuwait, Oman, UAE, Qatar, Bahrain, Yemen, Colombia and other Latin American countries. Except for certain development activities in South Korea and Taiwan, DS will be responsible for development and commercialization in these territories. In addition, DS will fund all development costs associated with the program in the DS Territory. Pursuant to the DS Agreement, the consideration consists of a \$30.0 million upfront cash payment that is non-refundable, non-reimbursable and non-creditable. The Company is also eligible to receive additional one-time payments of up to \$175.0 million if certain commercial milestones are achieved by DS. Also, the Company is entitled to receive tiered royalties of five percent (5%) to twenty percent (20%) of net sales in the DS Territory. Pursuant to the Settlement Agreement, on January 2, 2024, the Company entered into the 1st Amendment (the "DS Amendment") to the License and Collaboration Agreement with DS. The DS Amendment grants DS exclusive rights for clinical development, regulatory activities, manufacture and commercialization of a bempedoic acid/ezetimibe/statin triple combination pill in the DS Territory. Further, after a transition period, DS will assume sole responsibility for the manufacture of NILEMDO and NUSTENDI for the DS Territory. Collaboration Revenue: The Company considered the guidance under ASC 606 and concluded that the agreement was in the scope of ASC 606. The Company concluded that the upfront payment of \$30.0 million should be included in the transaction price and related to the following performance obligations under the agreement: 1) the license to the Company's intellectual property and 2) the obligation to provide ongoing development activities. The Company used the adjusted market assessment approach in 15Table of Contents determining the standalone selling price of the Company's intellectual property and the expected cost plus margin approach in determining the standalone selling price of the Company's obligation to provide ongoing development activities. Aside from that discussed in the "DSE Agreement Terms" section above, the Company recognized less than \$0.1 million of collaboration revenue in the three and nine months ended September 30, 2024 related to royalty revenue from DS. The Company recognized \$0.2 million and \$0.6 million, respectively, of collaboration revenue related to the ongoing regulatory and development activities for the three and nine months ended September 30, 2023. All future potential milestone amounts were not included in the transaction price, as they were all determined to be fully constrained following the concepts of ASC 606 due to the fact that such amounts hinge on development activities, regulatory approvals and sales-based milestones. Additionally, the Company expects that any consideration related to royalties and sales-based milestones will be recognized when the subsequent sales occur. 4. Inventories, net: Inventories, net consist of the following (in thousands): September 30, 2024 December 31, 2023 Raw materials \$71,379 \$61,890 Work in process 4,695 1,728 Finished goods 4,028 2,005 A \$80,102 \$65,623 5. Commitments and Contingencies DSE Litigation: On March 27, 2023, the Company filed a complaint in the United States District Court for the Southern District of New York seeking declaratory judgment against DSE regarding the Company's right to receive a \$300.0 million milestone payment upon inclusion of cardiovascular risk reduction in the EU label that correlates with a relative risk reduction rate of at least 20%, based on the results of the CLEAR Outcomes CVOT. On May 4, 2023, the Company filed an amended complaint against DSE in the Southern District of New York seeking a judicial declaration, on an expedited basis, that DSE is contractually required to make a \$300.0 million milestone payment to the Company upon applicable regulatory approval. On June 20, 2023, DSE filed a response to the amended complaint. On January 2, 2024, the Company entered into the Settlement Agreement with DSE to amicably resolve and dismiss the commercial dispute then pending in the Southern District of New York. Under the Settlement Agreement, DSE agreed to pay the Company an aggregate of \$125.0 million, including (1) a \$100.0-million payment within 15 business days of the effective date of the Settlement Agreement and (2) a \$25.0-million payment in the calendar quarter immediately following the calendar quarter in which the EMA renders a decision on the application that was filed with the EMA for a Type II(a) variation for the Company's oral non-statin products marketed as NILEMDO® (bempedoic acid) tablets and NUSTENDI® (bempedoic acid and ezetimibe) tablets in Europe. The legal action pending in the United States District Court for the Southern District of New York has now been dismissed. Refer to Note 3 for further information. ANDA Litigation: Starting in March 2024, the Company received notices from nine pharmaceutical companies, six of which filed exclusively with respect to NEXLETO and four of which filed with respect to NEXLIZET (each, an "ANDA Filer"), notifying the Company that each company had filed an Abbreviated New Drug Application ("ANDA") with the FDA seeking approval of a generic version of NEXLETO and/or NEXLIZET in the United States, as applicable. The ANDAs each contained Paragraph IV certifications alleging that certain of the Company's Orange Book listed patents covering NEXLETO or NEXLIZET, as applicable, are invalid and/or will not be infringed by each ANDA.

Filer's manufacture, use or sale of the medicine for which the ANDA was submitted. Under the Drug Price Competition and Patent Term Restoration Act of 1984, or the Hatch-Waxman Act to the Federal Food, Drug, and Cosmetic Act (the "FDCA"), the Company had 45 days from receipt of the notice letters to commence patent infringement lawsuits against these generic drug manufacturers in a federal district court to trigger a stay precluding the FDA's approval of any ANDA from being effective any earlier than 7.5 years from the date of approval of the NEXLETO or NEXLIZET, as applicable, new drug application or entry of judgment holding the patents invalid, unenforceable, or not infringed, whichever occurs first. 16Table of Contents Beginning in May 2024, the Company filed patent infringement lawsuits under the Hatch-Waxman Act in the United States District Court, District of New Jersey, against each ANDA Filer: Accord Healthcare Inc.; Alkem Laboratories Ltd.; Aurobindo Pharma Limited (along with an affiliate); Dr. Reddy's Laboratories Inc. (along with an affiliate); Hetero USA Inc. (along with affiliates); Micro Labs USA Inc. (along with an affiliate); MSN Pharmaceuticals Inc. (along with an affiliate); Renata Limited; and Sandoz Inc. The Company's complaints allege that by filing the applicable ANDA, such ANDA Filer has infringed NEXLETO's and/or NEXLIZET's Orange Book patents, as applicable, included in its Paragraph IV certifications, and seek an injunction preventing the FDA from granting final approval of the ANDA before the expiration of the asserted patents, and a permanent injunction to prevent the ANDA Filer from commercializing a generic version of NEXLETO and/or NEXLIZET, as applicable, until the expiration of the asserted patents. No trial date has been set. 6. Investments The following table summarizes the Company's cash equivalents (in thousands): September 30, 2024 Amortized Cost/Gross Unrealized Gains/Gross Unrealized Losses/Estimated Fair Value/Cash equivalents: Money market funds \$105,855 \$105,855 Certificates of deposit 403A \$104,403A Total \$106,258 \$106,258 December 31, 2023 Amortized Cost/Gross Unrealized Gains/Gross Unrealized Losses/Estimated Fair Value/Cash equivalents: Money market funds \$68,445 \$68,445 Certificates of deposit 402A \$68,847A Total \$68,847A During the three and nine months ended September 30, 2024, other income, net in the statements of operations includes interest income on cash equivalents of \$1.6 million and \$6.4 million, respectively. During the three and nine months ended September 30, 2023, other income, net in the statements of operations includes interest income on cash equivalents and investments of \$1.2 million and \$3.5 million, respectively. During the three and nine months ended September 30, 2024, there was no accretion of premiums and discounts on investments. During the three months ended September 30, 2023, there was no accretion of premiums and discounts on investments. During the nine months ended September 30, 2023, other income, net in the statements of operations includes \$0.44 million of accretion of premiums and discounts on investments. There were no unrealized gains or losses on investments reclassified from accumulated other comprehensive income (loss) to other income in the statements of operations during the three and nine months ended September 30, 2024 and 2023. In the three and nine months ended September 30, 2024 and 2023, there were no allowances for credit losses and all unrealized gains (losses) for available-for-sale securities were recognized in accumulated other comprehensive income (loss). As of September 30, 2024, the Company had no accrued interest receivables. 7. Fair Value Measurements The Company follows accounting guidance that emphasizes that fair value is a market-based measurement, not an entity-specific measurement. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements are defined on a three level hierarchy: 1) Inputs: A. Quoted prices for identical assets or liabilities in active markets; B. Observable inputs other than Level 1 prices, such as quoted market prices for similar assets or liabilities or other inputs that are observable or can be corroborated by market data; and C. Unobservable inputs that are supported by little or no market activity and require the reporting entity to develop assumptions that market participants would use when pricing the asset or liability. The following table presents the Company's financial assets that have been measured at fair value on a recurring basis (in thousands): Description Total Level 1 Level 2 Level 3 September 30, 2024 Assets: Money market funds \$105,855 \$105,855 Certificates of deposit 403A \$104,403A Total assets at fair value \$106,258 \$106,258 December 31, 2023 Assets: Money market funds \$68,445 \$68,445 Certificates of deposit 402A \$68,847A Total assets at fair value \$68,847A \$68,847A There were no transfers between Levels 1, 2 or 3 during the three and nine months ended September 30, 2024 and 2023. 8. Liabilities Related to the Revenue Interest Purchase Agreement On June 26, 2019, the Company entered into a Revenue Interest Purchase Agreement ("RIPA") with Oberland, as agent for purchasers party thereto (the "Purchasers"), and the Purchasers named therein, to obtain financing in respect to the commercialization and further development of bempedoic acid and the bempedoic acid / ezetimibe combination tablet and other working capital needs. Pursuant to the RIPA, the Company received \$125.0 million at closing, less certain issuance costs. The Company was entitled to receive up to approximately \$75.0 million in subsequent installments subject to the terms and conditions set forth in the RIPA: (i) \$25.0 million upon certain regulatory approval of its product candidates and (ii) \$50.0 million, at the Company's option, upon reaching \$100.0 million trailing worldwide six-month net sales any time prior to December 31, 2021 (the "Third Payment"). In March 2020, the Company received \$25.0 million from Oberland upon receiving regulatory approval of NEXLETO. As consideration for such payments, the Purchasers will have a right to receive certain revenue interests (the "Revenue Interests") from the Company based upon net sales of the Company's certain products, once approved, which will be tiered payments initially ranging from 2.5% to 7.5% of the Company's net sales in the covered territory (the "Covered Territory"); provided that if annual net sales equal or exceed the Sales Threshold and if the Purchasers receive 100% of their invested capital by December 31, 2024, the revenue interest rate will be decreased to a single rate of 0.4% of the Company's net sales in the Covered Territory beginning on January 1, 2025. If the Third Payment is drawn down by the Company, the applicable royalty rates will increase by one-third. The Covered Territory is the United States, but is subject to expand to include the world-wide net sales if the Company's annual U.S. net sales are less than \$350.0 million for the year ended December 31, 2021. The U.S. net sales milestone thresholds are not to be taken as financial guidance. The Purchasers' rights to receive the Revenue Interests shall terminate on the date on which the Purchasers have received Revenue Interests payments of 195% of the then aggregate purchase price (the "Cumulative Purchaser Payments") paid to the Company, unless the RIPA is terminated earlier. 9. Table of Contents RIPA Amendments On April 26, 2021, the Company entered into Amendment No. 2 (the "RIPA Amendment 2") to the RIPA with Oberland, as agent for the purchaser parties thereto. Pursuant to the RIPA Amendment 2, Oberland waived the original trailing six-month world-wide net sales condition to the third installment payment under the RIPA and released the final \$50.0 million payment payable to the Company under the terms of the RIPA. The Company and Oberland also agreed to amend additional terms of the RIPA such that the purchasers will have a right to receive certain revenue interests (the "Revenue Interests") from the Company based on net sales of the Company's certain products, once approved, which will be tiered payments ranging from 3.33% to 10% (the "Third Payment Applicable Percentage") of the Company's net sales in the covered territory (the "Covered Territory"); provided that (a) prior to December 31, 2024, with respect to each country defined in the Daiichi Territory, if the percentage of net sales that Company receives from Daiichi (the "Receivables Percentage") is less than the Third Payment Applicable Percentage, then the Revenue Interest for such country payable to the purchasers will be equal to the Receivables Percentage, (b) if annual net sales equal or exceed \$350.0 million and if the Purchasers receive 100% of their invested capital (Cumulative Purchaser Payments) by December 31, 2024, the revenue interest rate will be decreased to a single rate of 3.33% of the Company's net sales in the Covered Territory for all subsequent calendar quarters and (c) if the Purchasers receive Revenue Interest payments less than 100% of Cumulative Purchaser Payments by December 31, 2024, the Third Payment Applicable Percentage will be increased to a single rate of the Company's net sales that would have provided 100% of Cumulative Purchaser Payments had such rate applied from the initial funding by the Purchasers. The Covered Territory was originally the United States, but has been expanded to worldwide for all calendar years beginning on or after January 1, 2022. On May 16, 2021, the Company entered into an Amendment to the Security Agreement and Waiver ("Amendment and Waiver") with the same parties to the Security Agreement, by and among the Company, Eiger Partners II LP (the "Purchaser") and Eiger III SA LLC (the "Purchaser Agent"), dated as of June 26, 2019 (the "Security Agreement"). Pursuant to the Amendment and Waiver, if (i) the net revenue from sales of NEXLETO and NEXLIZET and certain other products in the United States (as reported in the Company's financial statements as product sales, net of in accordance with GAAP and excluding, for the avoidance of doubt, upfront or milestone payments and other collaboration revenue) (the "Specified Net Revenue") for the calendar quarter ended September 30, 2021 does not exceed \$15.0 million, or (ii) the Specified Net Revenue for any calendar quarter ending after September 30, 2021 does not exceed \$15.0 million, then the Company shall deposit \$50.0 million in a deposit account that is subject to a block account control agreement in favor of the Purchase Agent, no later than the earlier of (x) the date the Specified Net Revenue for such calendar quarter has been determined and (y) 45 days after the last day of such calendar quarter. Since the Specified Net Revenue for the calendar quarter ended September 30, 2021 did not exceed \$15.0 million, the Company deposited \$50.0 million in a deposit account that is subject to a block account control agreement, which is classified as restricted cash on the balance sheets. The Purchaser Agent shall have sole dominion and control over all funds deposited in the deposited account and such funds may be withdrawn therefrom only with the consent of the Purchaser Agent. Upon the occurrence and during the continuance of a Put Option Event, the Purchaser Agent shall have the right to apply amounts held in the deposit account in payment of certain secured obligations in the manner provided for in the Security Agreement. The Amendment and Waiver does not substitute, replace or release the Pledgors from any other obligations under the RIPA or Security Agreement. On November 23, 2022, the Company entered into Waiver and Amendment No. 3 to Revenue Interest Purchase Agreement and Amendment No. 2 to Security Agreement (the "RIPA Amendment 3"), by and among the Company, the Purchasers and the Purchaser Agent, which amends (i) the Revenue Interest Purchase Agreement, by and among the Company, the Purchasers, and the Purchaser Agent, dated effective as of June 26, 2019 (as amended by Amendment No. 1 to Revenue Interest Purchase Agreement dated as of November 9, 2020 and Amendment No. 2 to Revenue Interest Purchase Agreement dated as of April 26, 2021, and as may be further amended, restated, supplemented or modified from time to time, the "RIPA") and (ii) the Security Agreement, by the Company in favor of the Purchaser Agent, dated as of June 28, 2019 (as amended by the Amendment to Security Agreement and Waiver by and among the Company, the Purchaser and the Purchaser Agent, effective as of May 16, 2021, and as may be further amended, restated, supplemented or modified from time to time, the "Security Agreement"). Pursuant to the RIPA Amendment 3, among other things, (a) the Company agreed to make a one-time partial call payment with regards to the Revenue Interests (as defined in the RIPA) in an amount equal to \$50.0 million from the restricted cash account (the "Partial Call"), (b) the amount of the Cumulative Purchaser Payments (as defined in the RIPA) was reduced to \$177,777,778, and (c) the Purchasers and Purchaser Agent waived certain claimed defaults, breaches and Put Option Events under the RIPA and other related documents that may have occurred as a result of the Company's opening of a new bank account. On June 27, 2024, the Company repurchased Revenue Interests outstanding under the RIPA and satisfied all other Obligations (as defined in the RIPA) owed to the Purchasers and the Purchaser Agent by paying to the Purchaser Agent, for the benefit of the Purchasers, a payment in cash of \$343,750,000 (the "Repurchase Consideration"). Following the payment of the Repurchase Consideration, (a) all Revenue Interests were deemed to have been repurchased and all Obligations, debts and liabilities of the Company under the RIPA and the Transaction Documents (as defined in the RIPA) were deemed to have been 19Table of Contents paid and satisfied in full, and automatically released, discharged and terminated, and the RIPA and all other Transaction Documents automatically terminated, and all Liens, security interests and pledges in favor of, granted to or held by the Purchaser Agent to secure the Obligations under the Transaction Documents were automatically terminated and released. In connection with the termination of the RIPA in accordance with ASC 470 Debt, the Company recorded a loss on debt extinguishment of \$53.2 million in the loss on extinguishment of debt line item of the Condensed Statement of Operations and Comprehensive Loss for the nine months ended September 30, 2024. In connection with the termination of the RIPA, as of September 30, 2024, the Company no longer has the liability referred to as the Revenue interest liability on the balance sheet. The Company imputed interest expense associated with the liability using the effective interest rate method through the repurchase date of June 27, 2024. The effective interest rate is calculated based on the rate that would enable the debt to be repaid in full over the anticipated life of the arrangement. The interest rate on the liability varied during the term of the agreement depending on a number of factors, including the level of forecasted net sales. The Company evaluated the interest rate quarterly based on its current net sales forecasts utilizing the prospective method. The Company recorded approximately \$21.6 million in interest expense related to this arrangement for the nine months ended September 30, 2024, and approximately \$11.9 million and \$34.7 million, respectively, in interest expense related to this arrangement for the three and nine months ended September 30, 2023. The following table summarizes the revenue interest liability activity during the nine months ended September 30, 2024: (in thousands) Total revenue interest liability at December 31, 2023 \$274,778 Interest expense recognized 21,569 Revenue interests paid (5,832) Repurchase of Revenue Interests (343,750) Loss on extinguishment of debt 53,235 Total revenue interest liability at September 30, 2024 \$19.9. Sale of Future Royalties On June 27, 2024, the Company entered into the Purchase Agreement with OCM IP Healthcare Portfolio LP ("the Purchaser") ("OMERS"). Pursuant to the Purchase Agreement, the Company sold to the Purchaser, and the Purchaser purchased for \$304,656,180, a portion of the royalties payable on net sales of Bempedoic Acid (as defined in the License and Collaboration Agreement) and any other Licensed Products (as defined in the License and Collaboration Agreement) in the DSE Territory (as defined in the License and Collaboration Agreement) pursuant to the License and Collaboration Agreement dated January 2, 2019, between Daiichi Sankyo Europe GMBH and the Company, as amended (the "License and Collaboration Agreement" and such royalties being the Royalty Interests). In connection with the Purchase Agreement, the Company incurred \$9.6 million in issuance costs. The Purchaser acquired 100% of the Royalty Interests until such time as the Purchaser has received an aggregate amount equal to 1.700x of the Purchase Price (equivalent to \$517,915,506). Following receipt of such amount, 100% of all Royalty Interests will revert to the Company. The Purchase Agreement contains other customary terms and conditions, including representations and warranties, covenants and indemnification obligations in favor of each party. The Company evaluated the arrangement and determined that the proceeds from the sale of future royalties should be treated as a debt instrument according to ASC 470 Debt. The Company imputes interest expense associated with the liability using the effective interest rate method. The effective interest rate is calculated based on the rate that would enable the liability to be repaid in full over the anticipated life of the arrangement. The interest rate on the liability may vary during the term of the agreement depending on a number of factors, including the level of forecasted royalty sales. The Company evaluates the interest rate quarterly based on its expectations of forecasted royalty sales from its license partner, historical experience and current market conditions utilizing the prospective method, which updates and changes the timing of the Company's payments. A significant increase or decrease in future royalty sales will materially impact the royalty sale liability and the time period for repayment. The Company currently expects to repay \$38.4 million in the next twelve months. The repayment of the royalty sale liability to the Purchaser does not have a fixed repayment schedule. Rather, it will be completely repaid and extinguished when the Company has repaid an aggregate amount equal to 1.700x of the Purchase Price. The \$9.6 million in issuance costs will be amortized through interest expense over the life of the agreement. 20Table of Contents The Company recorded \$12.0 million in interest expense related to this arrangement for the three and nine months ended September 30, 2024. The effective annual imputed interest rate is 1.4% as of September 30, 2024. The following table summarizes the royalty sale liability activity during the nine months ended September 30, 2024: (in thousands) Beginning balance of royalty sale liability on June 27, 2024 \$304,656 Royalty sale issuance costs (9,626) Royalties recognized and settled to Purchaser (16,391) Interest expense recognized 11,984 Total royalty sale liability at September 30, 2024 \$290,623 10. Convertible Notes In November 2020, the Company issued \$280.0 million aggregate principal amount of 4.0% senior subordinated convertible notes due November 2025. The net proceeds the Company received from the offering was approximately \$271.1 million, after deducting the initial purchasers' discounts and commissions and offering expenses payable by the Company ("Convertible Notes") of \$8.9 million. The Company used approximately \$46.0 million of the net proceeds from the offering of the notes to pay the cost of the Capped Call (as defined below) and \$55.0 million of the net proceeds from the offering of the initial notes to finance the Prepaid Forward (as defined below). The Convertible Notes are the Company's senior unsecured obligations and mature on November 15, 2025 (the "Maturity Date"), unless earlier repurchased or converted into shares of Common Stock under certain circumstances described below. The Convertible Notes are convertible into shares of Common Stock, can be repurchased for cash, or a combination thereof, at the Company's election, at an initial conversion rate of 30,215 shares of Common Stock per \$1,000 principal amount of the Convertible Notes, which is equivalent to an initial conversion price of approximately \$33.096 per share of Common Stock, subject to adjustment. The Company will pay interest on the Convertible Notes semi-annually in arrears on May 15 and November 15 of each year. The Convertible Notes are general unsecured obligations of the Company that are subordinated in right of payment to indebtedness, obligations and other liabilities under the Company's RIPA, the revenue interests issued pursuant to such agreement, and any refinancing of the foregoing. Holders may convert their Convertible Notes at their option at any time prior to the close of business on the business day immediately preceding August 15, 2025 in the following circumstances: (1) during any calendar quarter commencing after the calendar quarter ending on March 31, 2021 (and only during such calendar quarter), if the last reported sale price per share of Common Stock is greater than or

equal to 130% of the conversion price for each of at least 20 trading days, whether or not consecutive, during the 30 consecutive trading days ending on, and including, the last trading day of the immediately preceding calendar quarter; (2) during the five business days after any five consecutive trading day period (such five consecutive trading day period, the "measurement period") in which the trading price per \$1,000 principal amount of notes for each trading day of the measurement period was less than 98% of the product of the last reported sale price per share of Common Stock and the conversion rate for the notes on each such trading day; (3) if the Company calls such notes for redemption, any such notes that have been called for redemption may be converted at any time prior to the close of business on the second scheduled trading day immediately preceding the redemption date, but only with respect to the notes called for redemption; and (4) upon the occurrence of specified corporate events, as provided in the Indenture. On or after August 15, 2025, to the close of business on the second scheduled trading day immediately before the maturity date, holders may convert all or any portion of their notes at the applicable conversion rate at any time at the option of the holder regardless of the foregoing conditions. In addition, following certain corporate events or following issuance of a notice of redemption, the Company will, in certain circumstances, increase the conversion rate for a holder who elects to convert its notes in connection with such a corporate event or to convert its notes called (or deemed called) for redemption during the related redemption period, as the case may be. The Convertible Notes will be redeemable, in whole or in part, at the Company's option at any time, and from time to time, on or after November 20, 2023 and before the 41st scheduled trading day immediately before the maturity date, at a cash redemption price equal to 100% of the principal amount of the notes to be redeemed, plus accrued and unpaid interest, if any, but only if the last reported sale price per share of Common Stock has been at least 130% of the conversion price then in effect 21Table of Contents for at least 20 trading days (whether or not consecutive), including the trading day immediately preceding the date the Company sends the related redemption notice, during any 30 consecutive trading day period ending on, and including, the trading day immediately preceding the date on which the Company sends such redemption notice. No sinking fund is provided for the notes. If the Company redeems less than all the outstanding notes, at least \$125.0 million aggregate principal amount of notes must be outstanding and not subject to redemption as of the relevant redemption notice date. If the Company undergoes a fundamental change (as defined in the Indenture), holders may require the Company to repurchase their notes for cash all or any portion of their notes at a fundamental change repurchase price equal to 100% of the principal amount of the notes to be repurchased, plus accrued and unpaid interest, to, but excluding, the fundamental change repurchase date. The Indenture includes customary terms and covenants, including certain events of default. On October 22, 2021, the Company entered into a privately negotiated exchange agreement (the "Exchange Agreement") with two co-managed holders (the "Holders") of its Convertible Notes. Under the terms of the Exchange Agreement the Holders agreed to exchange (the "Exchange") with the Company \$15.0 million aggregate principal amount of the Convertible Notes held in the aggregate by them (and accrued interest thereon) for shares of Common Stock. Pursuant to the Exchange Agreement, the number of shares of Common Stock to be issued by the Company to the Holders upon consummation of the Exchange was determined based upon the volume-weighted-average-price per share of Common Stock, subject to a floor of \$5.62 per share, during the five trading-day averaging period, commencing on the trading day immediately following the date of the Exchange Agreement. The Exchange closed on November 3, 2021, with 1,094,848 shares of Common Stock being exchanged. As of September 30, 2024, the principal amount of convertible notes was \$265.0 million, and the unamortized debt discount and issuance costs were \$2.1 million, for a net carrying amount of \$262.9 million. The Company recorded approximately \$3.0 million and \$9.2 million, respectively, of interest expense during the three and nine months ended September 30, 2024, and \$3.1 million and \$9.2 million, respectively, of interest expense during the three and nine months ended September 30, 2023, relating to the cash interest on the convertible notes due semi-annually and amortization of the debt issuance costs. As of September 30, 2024, no Convertible Notes were convertible pursuant to their terms. The estimated fair value of the Convertible Notes was \$252.4 million as of September 30, 2024 and \$155.9 million as of December 31, 2023. The estimated fair value of the Convertible Notes was determined through consideration of quoted market prices. As of September 30, 2024, the if-converted value of the Convertible Notes did not exceed the principal value of those notes. Capped Call Transactions In connection with the offering of the Convertible Notes, the Company entered into privately-negotiated capped call transactions with one of the initial purchasers of the convertible notes or its affiliate and certain other financial institutions. The Company used approximately \$46.0 million of the net proceeds from the offering of the Convertible Notes to pay the cost of the capped call transactions. The capped call transactions are expected generally to reduce potential dilution to Common Stock upon any conversion of the Convertible Notes and/or offset any cash payments the Company is required to make in excess of the principal amount of converted notes, as the case may be, in the event that the market value per share of Common Stock, as measured under the terms of the capped call transactions at the time of exercise, is greater than the strike price of the capped call transactions (which initially corresponds to the initial conversion price of the Convertible Notes, and is subject to certain adjustments), with such reduction and/or offset subject to a cap initially equal to approximately \$55.16 (which represents a premium of approximately 100% over the last reported sale price of Common Stock on November 11, 2020, subject to certain adjustments). The capped call transactions are separate transactions, entered into by the Company and are not part of the terms of the Convertible Notes. Given that the transactions meet certain accounting criteria, the convertible note capped call transactions are recorded in stockholders' equity, and they are not accounted for as derivatives and are not remeasured each reporting period. As of September 30, 2024 and December 31, 2023, the Company had not purchased any shares under the convertible note capped call transactions. 22Table of Contents Prepaid Forward In connection with the offering of the Convertible Notes, the Company entered into a prepaid forward stock repurchase transaction (the "Prepaid Forward") with a financial institution (the "Forward Counterparty"). Pursuant to the Prepaid Forward, the Company used approximately \$55.0 million of the net proceeds from the offering of the Convertible Notes to fund the Prepaid Forward. The aggregate number of shares of Common Stock underlying the Prepaid Forward was approximately 1,994,198. The expiration date for the Prepaid Forward is November 15, 2025, although it may be settled earlier in whole or in part. Upon settlement of the Prepaid Forward, at expiration or upon any early settlement, the Forward Counterparty will deliver to the Company the number of shares of Common Stock underlying the Prepaid Forward or the portion thereof being settled early. The shares purchased under the Prepaid Forward are treated as treasury stock and not outstanding for purposes of the calculation of basic and diluted earnings per share, but will remain outstanding for corporate law purposes, including for purposes of any future stockholders' votes, until the Forward Counterparty delivers the shares underlying the Prepaid Forward to the Company. As of September 30, 2024, 448,698 shares had been delivered to the Company. The Company's Prepaid Forward hedge transaction exposes the Company to credit risk to the extent that its counterparty may be unable to meet the terms of the transaction. The Company mitigates this risk by limiting its counterparty to a major financial institution. 11. Other Accrued Liabilities Other accrued liabilities consist of the following (in thousands): September 30, 2024 December 31, 2023 Accrued legal fees \$301.9 \$9,202 Accrued compensation 11,139.4 10,769.4 Accrued professional fees 3,375.2 7,712.4 Accrued interest on convertible notes 3,975.1 1,325.4 Accrued other 457.4 990.4 Total other accrued liabilities \$19,247.4 \$24,998.4 12. Stock Compensation 2022 Stock Option and Incentive Plan In May 2022, the Company's stockholders approved the 2022 Stock Option and Incentive Plan (as amended, the "2022 Plan"). The number of shares of Common Stock available for awards under the 2022 Plan was set to 4,400,000, with any shares underlying awards that are forfeited, canceled, held back upon exercise of an option or settlement of an award to cover the exercise price or tax withholding, reacquired by the Company prior to vesting, satisfied without the issuance or shares, or otherwise terminated (other than by exercise) under the 2022 Plan may be added back to the shares of Common Stock available for issuance under the 2022 Plan. The 2022 Plan provides for the award of stock options (both incentive and non-qualified options), stock appreciation rights, restricted stock, restricted stock units ("RSUs"), unrestricted stock, cash-based awards, and dividend equivalent rights. Following the approval of the 2022 Plan, no further awards will be issued under the Company's Amended and Restated 2013 Stock Option and Incentive Plan (the "2013 Plan"). In June 2023, the Company's stockholders approved a first amendment to the 2022 Plan, which increased the number of shares of Common Stock reserved for awards under the 2022 Plan to 10,650,000. In May 2024, the Company's stockholders approved a second amendment to the 2022 Plan, which increased the number of shares of Common Stock reserved for awards under the 2022 Plan to 16,900,000. Employee Stock Purchase Plan In April 2020, the Company's board of directors approved the Esperion Therapeutics, Inc. 2020 Employee Stock Purchase Plan (as amended, the "ESPP"), which was approved by the Company's stockholders on May 28, 2020 and was subsequently amended by a first amendment to the ESPP adopted by the Company's board of directors on July 31, 2020. The ESPP allows eligible employees to authorize payroll deductions of up to 10% of their base salary or wages up to \$25,000 annually to be applied toward the purchase of shares of Common Stock on the last trading day of the offering period. Participating employees will purchase shares of Common Stock at a discount of up to 15% on the lesser of the closing price of Common Stock on the NASDAQ Global Market (i) on the first trading day of the offering period or (ii) the last day of any offering period. Offering periods under the ESPP will generally be in six months increments, commencing on September 1 and March 1 of each calendar year with the administrator having the right to establish different offering periods. During the three and nine months ended months ended September 30, 2023, the Company recognized less than \$0.1 million of stock compensation expense related to the ESPP. During the three and nine months ended months ended September 30, 2023, the Company recognized approximately 23Table of Contents \$0.1 million and \$0.3 million, respectively, of stock compensation expense related to the ESPP. In May 2024, the Company's stockholders approved a second amendment to the ESPP, which increased the number of shares of Common Stock reserved for future issuance under the ESPP by an additional 6,175,000 shares. As of September 30, 2024, there have been 610,506 shares issued and 6,389,494 shares reserved for future issuance under the ESPP. The Company paused the ESPP effective as of September 1, 2023, such that the offering periods which would otherwise have begun on September 1, 2023 and March 1, 2024 did not commence. The Company resumed the ESPP effective as of September 1, 2024, such that the offering period commenced on September 1, 2024. 2017 Inducement Equity Plan In May 2017, the Company's board of directors approved the Esperion Therapeutics, Inc. 2017 Inducement Equity Plan (as amended in November 2019 and August 2023, the "2017 Plan"). The number of shares of Common Stock available for awards under the 2017 Plan is 2,650,000, with any shares of Common Stock that are forfeited, canceled, held back upon the exercise or settlement of an award to cover the exercise price or tax withholding, reacquired by the Company prior to vesting, satisfied without the issuance of Common Stock, or otherwise terminated (other than by exercise) under the 2017 Plan added back to the shares of Common Stock available for issuance under the 2017 Plan. The 2017 Plan provides for the granting of stock options, stock appreciation rights, restricted stock awards, restricted stock units ("RSUs"), unrestricted stock awards and dividend equivalent rights. Stock Options The following table summarizes the activity relating to the Company's options to purchase Common Stock for the nine months ended September 30, 2024: Number of Options Weighted-Average Exercise Price Per Share Weighted-Average Remaining Contractual Term (Years) Aggregate Intrinsic Value (in thousands) Outstanding at December 31, 2023, 686,191A \$13.88A 7.47% 584A Granted 2,082,000A \$2.08A Forfeited 0A or A expired (588,724) \$17.82A Exercised 1,956 \$1.62A Outstanding at September 30, 2024, 177,511A \$8.70A 7.69% 52A Vested and expected to vest at September 30, 2024, 45,177,511A \$8.70A 7.69% 52A Exercisable at September 30, 2024, 2024, 239,531A \$15.14A 6.21% 49A Stock-based compensation related to stock options was \$1.2 million and \$3.2 million, respectively, for the three and nine months ended September 30, 2024, including less than \$0.1 million and \$0.2A million, respectively, that was capitalized into inventory, and \$0.9 million and \$2.9 million, respectively, for the three and nine months ended September 30, 2023, including \$0.1 million and \$0.2 million, respectively, that was capitalized into inventory. As of September 30, 2024, there was \$5.8 million of unrecognized stock-based compensation expense related to unvested options, which will be recognized over a weighted-average period of 2.4 years. 24Table of Contents Performance-Based Stock Options ("PBSOs") In 2021, 2022, and 2023 the Company granted PBSOs from the 2013 Plan and the 2022 Plan, that vest upon various performance-based milestones as set forth in the individual grant agreements, such as achievement of predetermined clinical or regulatory outcomes. The actual number of units (if any) received under these awards will depend on continued employment and actual performance over the performance period. Each quarter, the Company updates their assessment of the probability that the performance milestone will be achieved. The Company amortizes the fair value of the PBSOs based on the expected performance period to achieve the performance milestone. The performance criteria was met in three months ended March 31, 2024. The following table summarizes the activity relating to the Company's PBSOs for the nine months ended September 30, 2024: Number of Options Weighted-Average Exercise Price Per Share Weighted-Average Remaining Contractual Term (Years) Aggregate Intrinsic Value (in thousands) Outstanding at December 31, 2023, 661,850A \$4.97A 8.63% 312A Granted 6A or A expired (13,250) \$8.94A Exercised 15,650 \$1.62A Outstanding at September 30, 2024, 632,950A \$4.97A 6.60% 6\$6A Vested and expected to vest at September 30, 2024, 24632,950A \$4.97A 6.60% 6\$6A Exercisable at September 30, 2024, 2024, 2950A \$4.97A 6.60% 6\$6A There was no stock-based compensation related to PBSOs for the three months ended September 30, 2024. Stock-based compensation related to PBSOs for the nine months ended September 30, 2024 was \$0.5A million. Stock-based compensation related to PBSOs was and \$0.2A million and \$0.6A million, respectively, for the three and nine months ended September 30, 2023. As of September 30, 2024, there was no unrecognized stock-based compensation expense related to unvested PBSOs. Restricted Stock Units ("RSUs") The following table summarizes the activity relating to the Company's RSUs for the nine months ended September 30, 2024: Number of RSUs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023, 047,888A \$4.69A Granted 3,570,325A \$2.09A Forfeited (449,588) \$3.70A Vested 1,199,517 \$4.61A Outstanding and unvested September 30, 2024, 4,969,108A \$2.93A Stock-based compensation related to RSUs was approximately \$1.8 million and \$5.3 million, respectively, for the three and nine months ended September 30, 2024, including less than \$0.1A million and \$0.3 million, respectively, that was capitalized into inventory, and approximately \$1.6 million and \$4.9 million, respectively, for the three and nine months ended September 30, 2023, including \$0.2 million and \$0.3 million, respectively, that was capitalized into inventory. As of September 30, 2024, there was \$13.7 million of unrecognized stock-based compensation expense related to unvested RSUs, which will be recognized over a weighted-average period of 2.6 years. 25Table of Contents Performance-based Restricted Stock Units ("PBRSSUs") In 2021, the Company granted PBRSSUs from the 2013 Plan that vest upon various performance-based milestones as set forth in the individual grant agreements, such as achievement of predetermined milestones based on the Company's U.S. net product sales or clinical or regulatory outcomes. The actual number of units (if any) received under these awards will depend on continued employment and actual performance over the performance period. Each quarter, the Company updates their assessment of the probability that the performance milestone will be achieved. The Company amortizes the fair value of the PBRSSUs based on the expected performance period to achieve the performance milestone. The fair value of the PBRSSUs is based on the quoted market price of Common Stock on the date of grant. The performance criteria was met in three months ended March 31, 2024. The following table summarizes the activity relating to the Company's PBRSSUs for the nine months ended September 30, 2024: Number of PBRSSUs Weighted-average fair value per share Outstanding and unvested December 31, 2023, 160,275A \$8.94A Granted 6A or A Forfeited (3,900) \$8.94A Vested 156,375 \$8.94A Outstanding and unvested September 30, 2024, 6A or A There was no stock-based compensation related to PBRSSUs for the three months ended September 30, 2024. Stock-based compensation related to the PBRSSUs was \$0.2 million, for the nine months ended September 30, 2024, including less than \$0.1A million that was capitalized into inventory. Stock-based compensation related to PBRSSUs was \$0.1A million and \$0.3A million, respectively, for the three and nine months ended September 30, 2023, including less than \$0.1A million and less than \$0.1A million, respectively, that was capitalized into inventory. As of September 30, 2024, there was no unrecognized stock-based compensation expense related to unvested PBRSSUs. 13. Income Taxes There was no provision for income taxes for the three and nine months ended September 30, 2024 and 2023, because the Company has incurred annual operating losses since inception. At September 30, 2024, the Company continues to conclude that it is not more likely than not that the Company will realize the benefit of its deferred tax assets due to its history of losses. Accordingly, a full valuation allowance has been applied against the net deferred tax assets. 26Table of Contents 14. Stockholders' Deficit Underwriting Agreement On January 18, 2024, the Company entered into the Underwriting Agreement with Jefferies, as representative of the Underwriters, related to the January 2024 Offering of 56,700,000 shares of Common Stock of the Company, at a purchase price to the public of \$1.50 per share. The Underwriters were also granted a 30-day option to purchase up to an additional 8,505,000 shares of Common Stock, at the public offering price. On January 19, 2024, Jefferies gave notice to the Company of its election to exercise the option to purchase additional shares, in full. Giving effect to the exercise of Underwriters' option, the January 2024 Offering closed on January 23, 2024, with proceeds to the Company of approximately \$90.7A million, after deducting the underwriting discount and estimated offering expenses of \$7.1A million. ATM Offering On February 21, 2023, the Company entered into a Controlled Equity Offering Sales Agreement with Cantor Fitzgerald & Co., as sales agent, to provide for the issuance and sale by the Company of up to \$70A million of shares of Common Stock from time to time in at-the-market offerings (the "2023 ATM Program"), pursuant to its existing Form S-3 and the prospectus supplement filed on February 21, 2023. The Company may continue to use the 2023 ATM Program to address potential short-term or long-term funding requirements that may arise. Such program will continue to be subject to the volatility of the price

of Common Stock and general market conditions. During the three and nine months ended September 30, 2024, the Company issued 378,902 shares of common stock resulting in net proceeds of approximately \$0.55 million after deducting approximately \$0.25 million of commissions and expense reimbursement payable to sales agent and other expenses, pursuant to the 2023 ATM Program. During the three months ended September 30, 2023, the Company did not issue shares pursuant to the 2023 ATM Program. During the nine months ended September 30, 2023, the Company issued 3,312,908 shares of common stock resulting in net proceeds of approximately \$4.45 million after deducting \$0.45 million of commissions and expense reimbursement payable to sales agent other expenses, pursuant to the 2023 ATM Program. WarrantsIn connection with an underwriting agreement with H.C. Wainwright & Co., LLC ("Wainwright") on December 2, 2021, the Company issued warrants to purchase 36,964,286 shares of Common Stock at an exercise price of \$9.00 and an expiration date of December 7, 2023. The warrants were recorded at fair value of \$61.95 million to additional-paid-in-capital in accordance with ASC 815-10 based upon the allocation of the proceeds between the common shares issued with the December 2021 Offering and the warrants. On December 7, 2023, 27,940,074 of these warrants expired. The remaining 9,024,212 warrants were amended as described below. Registered Direct Offering and Warrant AmendmentOn March 19, 2023, the Company entered into a Purchase Agreement with the Purchasers pursuant to which the Company agreed to issue and sell, in a Registered Direct Offering, 12,205,000 shares of Common Stock, Pre-Funded Warrants to purchase up to an aggregate of 20,965,747 shares of Common Stock in lieu of shares of Common Stock, and Warrants to purchase up to 33,170,747 shares of Common Stock. The combined purchase price of each share of Common Stock and accompanying Warrant is \$1.675 per share. The Warrants expire on September 22, 2026 and have an exercise price of \$1.55. The purchase price of each Pre-Funded Warrant is \$1.674 (equal to the combined purchase price per share of Common Stock and accompanying Warrant, minus \$0.001). The Purchase Agreement contains customary representations, warranties, covenants and indemnification rights and obligations of the Company and the Purchasers. The Registered Direct Offering closed on March 22, 2023. The warrants and pre-funded warrants were recorded at fair value of \$22.85 million to additional-paid-in-capital in accordance with ASC 815-10 based upon the allocation of the proceeds between the common shares issued with the Registered Direct Offering and the warrants and pre-funded warrants. The Company estimated the fair value of the warrants using a Black-Scholes option-pricing model, which is based, in part, upon subjective assumptions including but not limited to stock price volatility, the expected life of the warrant, the risk-free interest rate and the fair value of Common Stock underlying the warrant. The Company estimates the volatility based on its historical volatility that is in line with the expected remaining life of the warrants. The risk-free interest rate is based on the U.S. Treasury daily rate for a maturity similar to the expected remaining life of the warrants. The expected remaining life of the warrants is assumed to be equivalent to its remaining contractual term. The Company estimated the fair value of the pre-funded warrants based on the market price of Common Stock at issuance. In connection with the Registered Direct Offering, the Company amended, pursuant to Warrant Amendment Agreements, certain existing warrants to purchase up to an aggregate of 9,024,212 shares of Common Stock that were previously issued in December 2021 at an exercise price of \$9.00 per share and had an expiration date of December 7, 2023, effective upon the 27Table of Contents closing of the Registered Direct Offering, such that the amended warrants have a reduced exercise price of \$1.55 per share and expire three and one half years following the closing of the Registered Direct Offering, or September 22, 2026, for additional consideration of \$0.125 per amended warrant. Based on the change in the fair value of the amended warrants, the Company recorded issuance costs to additional paid-in capital of \$2.94 million. The Company received gross proceeds of approximately \$55.5 million from the Registered Direct Offering, before deducting placement agent fees and related offering expenses. The net proceeds to the Company from the Registered Direct Offering, after deducting the placement agent fees and expenses and the Company's estimated offering expenses of \$4.25 million, were approximately \$51.35 million. In addition, the Company received approximately \$1.25 million as the gross consideration in connection with the Warrant Amendment Agreements. The net proceeds of the Warrant Amendment Agreements after deducting placement fees of \$0.15 million were approximately \$1.15 million. As of September 30, 2024, no pre-funded warrants were outstanding. During the three months ended September 30, 2024, no warrants were exercised. During the nine months ended September 30, 2024, 10,272,783 warrants were exercised. During the three and nine months ended September 30, 2023, 10,867,000 and 20,965,747 shares of pre-funded warrants were exercised. The following table summarizes the warrants outstanding for the Company as of September 30, 2024 and December 31, 2023:September 30, 2024 December 31, 2023 Weighted average exercise price Warrants outstanding from Warrant Amendment Agreements, expiring September 22, 2026, 071,429 \$1.55 Warrants outstanding from Purchase Agreement, expiring September 22, 2026, 20,000,000 \$27,320,000 \$1.55 Total warrants outstanding, 26,071,429 \$1.55 Warrants outstanding from Purchase Agreement, expiring September 22, 2026, 20,000,000 \$27,320,000 \$1.55 Total warrants outstanding, 26,071,429 \$1.55 Net Loss Per Common ShareBasic net loss per share is calculated by dividing net loss by the weighted-average number of common shares outstanding during the period, without consideration for common stock equivalents. Pre-Funded Warrants are included in the weighted-average number of common shares outstanding during the periods. Diluted net loss per share is computed by dividing net loss by the weighted-average number of common stock equivalents outstanding for the period determined using the treasury-stock method. For purposes of this calculation, warrants for common stock, stock options, PBSOs, unvested RSUs and PBRUSUs, shares issuable under the ESPP and shares issuable upon conversion of the convertible notes are considered to be common stock equivalents and are only included in the calculation of diluted net loss per share when their effect is dilutive. The shares outstanding at the end of the respective periods presented below were excluded from the calculation of diluted net loss per share due to their anti-dilutive effect. September 30, 2024 2023 Common shares under option 5,177,511 \$3,706,191 Common shares under PBSOs 632,950 \$661,850 Unvested RSUs 4,969,108 \$1,82,857 Unvested PBRUSUs 174,775 Shares issuable related to the ESPP 39,291 \$44,897,299 \$5,867,716 28Table of Contents Item 2. Management's Discussion and Analysis of Financial Condition and Results of OperationsThe following discussion and analysis of our financial condition and results of operations should be read in conjunction with our condensed financial statements and related notes appearing elsewhere in this Quarterly Report on Form 10-Q and our Annual Report on Form 10-K for the fiscal year ended December 31, 2023 and other filings that we make with the Securities and Exchange Commission (the "SEC"). Forward-Looking StatementsThis Quarterly Report on Form 10-Q contains "forward-looking statements" within the meaning of Section 27A of the Securities Act and Section 21E of the Securities Exchange Act of 1934, as amended (the Exchange Act). These forward-looking statements are based on our management's belief and assumptions and on information currently available to management. Although we believe that the expectations reflected in these forward-looking statements are reasonable, these statements relate to future events, including our marketing strategy, clinical development and commercialization plans, or our future financial performance and involve known and unknown risks, uncertainties and other factors that may cause our actual results, performance or achievements, including in relation to the clinical development, commercialization plans, timing, designs and plans for the CLEAR Outcomes study and its results, plans for potential future product candidates and expectations regarding future transactions to further improve our balance sheet to be materially different from any future results, performance or achievements, including in relation to the clinical development, commercialization plans, net sales profitability, growth of our commercial products, clinical activities, commercial development plans, the outcomes and anticipated benefits of legal proceedings and settlements, expressed or implied by these forward-looking statements. Forward-looking statements are often identified by the use of words such as, but not limited to, "may," "will," "should," "expects," "intends," "plans," "anticipates," "believes," "estimates," "predicts," "potential," "continues" or the negative of these terms or other similar terminology. These statements are only predictions. You should not place undue reliance on forward-looking statements because they involve known and unknown risks, uncertainties and other factors, which are, in some cases, beyond our control and that could materially affect results. Factors that may cause actual results to differ materially from current expectations include, among other things, those referred to or discussed in or incorporated by reference into the section titled "Risk Factors" included in Item 1A of Part II of this Quarterly Report on Form 10-Q. If one or more of these risks or uncertainties occur, or if our underlying assumptions prove to be incorrect, actual events or results may vary significantly from those implied or projected by the forward-looking statements. No forward-looking statement is a guarantee of future performance. The forward-looking statements in this Quarterly Report on Form 10-Q represent our views as of the date of this Quarterly Report on Form 10-Q. Except as required by law, we undertake no obligation to update any forward-looking statements to reflect events or circumstances after the date of such statements. Unless the context requires otherwise, we use the terms "Esperion," "we," "us," "our," or the "Company" in this Quarterly Report on Form 10-Q to refer to Esperion Therapeutics, Inc. OverviewWe are a commercial stage biopharmaceutical company currently focused on bringing new medicines to patients that address unmet medical needs. We have developed and are commercializing U.S. Food and Drug Administration, or FDA, approved oral, once-daily, non-statin medicines for patients who are at risk for cardiovascular disease and are struggling with elevated low-density lipoprotein cholesterol, or LDL-C. Through commercial execution, international partnerships and collaborations, and advancement of our pre-clinical pipeline, we continue to evolve into a leading global biopharmaceutical company. Our lead products NEXLETOL® (bempedoic acid) tablets and NEXLIZET® (bempedoic acid and ezetimibe) tablets are oral, once-daily, non-statin medicines indicated to reduce the risk of myocardial infarction and coronary revascularization in adults who are unable to take recommended statin therapy (including those not taking a statin) with established cardiovascular disease, or CVD, or at high risk for a CVD event but without established CVD, and to reduce LDL-C in adults with primary hyperlipidemia. Our products were approved by the FDA, European Medicines Agency, or EMA, and Swiss Agency for Therapeutic Products, or Swissmedic in 2020. The FDA approved expanded indications for NEXLETOL and NEXLIZET tablets in March 2024. The EMA approved expanded indications for NILEMDOA® (bempedoic acid) tablets and NUSTENDI (bempedoic acid and ezetimibe) tablets in May 2024. In addition, Otsuka Pharmaceutical Co., Ltd., or Otsuka, our Japanese collaborator, announced that the primary endpoint of LDL-C reduction from baseline at Week 12 was achieved with statistical 29Table of Contents significance in the Phase 3 clinical trial in Japan for bempedoic acid as a treatment for hypercholesterolemia. Otsuka plans to file a New Drug Application, or NDA, in Japan by the end of 2024, with expected approval and National Health Insurance, or NHI, pricing in 2025. We plan to file supplemental New Drug Applications for product approvals in Canada in the fourth quarter of 2024 and in Australia and Israel in the first half of 2025. We completed a global cardiovascular outcomes trial, or CVOT, "known as Cholesterol Lowering via BEmpedoic Acid, an ACL-inhibiting Regimen (CLEAR) Outcomes. The trial was designed to evaluate whether treatment with bempedoic acid reduced the risk of cardiovascular events in adult patients who are statin averse and who have CVD or are at high risk for CVD. We initiated the CLEAR Outcomes CVOT in December 2016 and fully enrolled the study with nearly 14,000 patients in August 2019. The primary endpoint of the study was the effect of bempedoic acid on four types of major adverse cardiovascular events, or MACE, (cardiovascular death, non-fatal myocardial infarction, non-fatal stroke, or coronary revascularization; also referred to as "four-component MACE"). CLEAR Outcomes was an event-driven trial and concluded once the predetermined number of MACE endpoints occurred. The study showed that bempedoic acid demonstrated significant cardiovascular risk reductions and significantly reduced the risk of heart attack and coronary revascularization as compared to placebo. These results were seen in a broad population of primary and secondary prevention patients who are unable to maximize or tolerate a statin. The proportions of patients experiencing adverse events and serious adverse events were similar between the active and placebo treatment groups. Bempedoic acid, contained in NEXLETOL (bempedoic acid) tablets and NEXLIZET (bempedoic acid and ezetimibe) tablets, became the first LDL-C lowering therapy since statins to demonstrate the ability to lower hard ischemic events, not only in those with atherosclerotic cardiovascular disease, or ASCVD, but also in the large number of primary prevention patients for whom limited therapies exist. On March 22, 2024, we announced that the FDA approved new label expansions for NEXLETOL and NEXLIZET based on positive CLEAR Outcomes data that include indications for cardiovascular risk reduction and expanded LDL-C lowering in both primary and secondary prevention patients. In addition, the enhanced labels support the use of NEXLETOL and NEXLIZET either alone or in combination with statins. They also include new indications for primary hyperlipidemia, alone or in combination with a statin, and are now the only LDL-C lowering non-statin drugs indicated for primary prevention patients. On May 22, 2024, we announced that the European Commission, or EC, approved the label update of both NILEMDO and NUSTENDI as treatments for hypercholesterolemia and to reduce the risk of adverse cardiovascular events. The EC's decisions to update the labels of bempedoic acid and the bempedoic acid / ezetimibe fixed dose combination are based on the positive CLEAR Outcomes trial results and makes them the first and only LDL-C lowering treatments indicated for primary and secondary prevention of cardiovascular events. NILEMDO and NUSTENDI are approved to reduce cardiovascular risk in patients with or at high risk for atherosclerotic cardiovascular disease. On June 27, 2024, we entered into a Royalty Purchase Agreement, or the Purchase Agreement, with OCM IP Healthcare Portfolio LP, a limited partnership formed under the laws of the Province of Ontario, Canada, or the Purchaser. Pursuant to the Purchase Agreement, we sold to the Purchaser, and the Purchaser purchased for \$304,656,180, a portion of the royalties payable on net sales of Bempedoic Acid (as defined in the License and Collaboration Agreement) and any other Licensed Products (as defined in the License and Collaboration Agreement) in the DSE Territory (as defined in the License and Collaboration Agreement) pursuant to the License and Collaboration Agreement dated January 2, 2019, between Daiichi Sankyo Europe GMBH, or DSE, and the Company, as amended, or the License and Collaboration Agreement and such royalties being the Royalty Interests). The Purchaser acquired 100% of the Royalty Interests until such time as the Purchaser has received an aggregate amount equal to 1.700x of the Purchase Price (equivalent to \$517,915,506). Following receipt of such amount, 100% of all Royalty Interests will revert to us. The Purchase Agreement contains other customary terms and conditions, including representations and warranties, covenants and indemnification obligations in favor of each party. On June 27, 2024, we repurchased Revenue Interests outstanding under the Revenue Interest Purchase Agreement, or the RIPA, dated effective as of June 26, 2019, as amended, by and among the Company, the purchasers party thereto, or the Purchasers, and Eiger III SA LLC, or Oberland, as the collateral agent and administrative agent, or the Purchaser Agent, and satisfied all other Obligations (as defined in the RIPA) owed to the Purchasers and the Purchaser Agent by paying to the Purchaser Agent, for the benefit of the Purchasers, a payment in cash of \$343,750,000, or the Repurchase Consideration. Following the payment of the Repurchase Consideration, (a) all Revenue Interests were deemed to have been repurchased and all Obligations, debts and liabilities of the Company under the RIPA and the Transaction Documents (as defined in the RIPA) were deemed to have been paid and satisfied in full, and automatically released, discharged and terminated, and the RIPA and all other Transaction Documents automatically terminated, and all liens, security interests and pledges in favor of, granted to or held by the Purchaser Agent to secure the Obligations under the Transaction Documents were automatically terminated and released. We were incorporated in Delaware in January 2008, and commenced our operations in April 2008. Since our inception, we have focused substantially all of our efforts and financial resources on developing and commercializing bempedoic acid and the bempedoic acid / ezetimibe tablet. In February 2020, the FDA approved NEXLETOL and NEXLIZET. NEXLETOL was 30Table of Contents commercially available in the U.S. on March 30, 2020 and NEXLIZET was commercially available in the U.S. on June 4, 2020. While we began to generate revenue from the sale of our products in 2020, we have funded our operations to date primarily through proceeds from sales of preferred stock, convertible promissory notes and warrants, public offerings of common stock and warrants, the incurrence of indebtedness, through collaborations with third parties and revenue and royalty interest purchase agreements. We have incurred losses in each year since our inception. We have never been profitable. Our net losses were \$29.5 million and \$30.4 million, respectively, for the three and nine months ended September 30, 2024. Our net losses were \$41.3 million and \$152.9 million, respectively, for the three and nine months ended September 30, 2023. Substantially all of our net losses resulted from costs incurred in connection with research and development programs and selling, general and administrative costs associated with our operations. We expect to incur significant expenses and operating losses for the foreseeable future in connection with our ongoing activities, including, among others: a) commercializing NEXLETOL and NEXLIZET in the U.S.; and b) pursuing other research and development activities. Accordingly, we may need additional financing to support our continuing operations and further the development and commercialization of our products. We may seek to fund our operations and further development activities through collaborations with third parties, strategic alliances, licensing arrangements, debt financings, royalty-based financings, public or private equity offerings or through other sources. Adequate additional financing may not be available to us on acceptable terms, or at all. Our failure to raise capital as and when needed would have a material adverse effect on our financial condition and our ability to pursue our business strategy or continue operations. We will need to generate significant revenues to achieve profitability, and we may never do so. Product OverviewNEXLETOL is a first-in-class ATP Citrate Lyase, or ACL, inhibitor that lowers LDL-C and cardiovascular risk by reducing cholesterol biosynthesis and up-regulating the LDL receptors. Completed Phase 3 studies whose primary endpoint was LDL-C lowering were conducted in more than 3,000 patients, with over 2,000 patients treated with NEXLETOL, and demonstrated an average 18% placebo corrected LDL-C lowering when used in patients on moderate or high-intensity statins. The completed Phase 3 CLEAR Outcomes trial in patients unwilling or unable to take statins and who had, or were at high risk for, cardiovascular disease demonstrated an average 21.1% placebo corrected LDL-C lowering, and a resulting 13% lower risk of major cardiovascular events versus placebo. NEXLETOL was approved by the FDA in February 2020 and received an expanded cardiovascular risk reduction indication from the FDA in March 2024. NEXLIZET contains bempedoic acid and ezetimibe

and lowers elevated LDL-C and cardiovascular risk through complementary mechanisms of action by inhibiting cholesterol synthesis in the liver and absorption in the intestine. Phase 3 data demonstrated NEXLIZET lowered LDL-C by a mean of 38% compared to placebo when added on to maximally tolerated statins. NEXLIZET was approved by the FDA in February 2020 and received an expanded cardiovascular risk reduction indication from the FDA in March 2024. NILEMDO is a first-in-class ACL inhibitor that lowers LDL-C and cardiovascular risk by reducing cholesterol biosynthesis and up-regulating the LDL receptors. NILEMDO was approved by the European Commission, or EC, in March 2020 for use in adults with primary hypercholesterolemia (heterozygous familial and non-familial) or mixed dyslipidemia, as an adjunct to diet in combination with a statin or statin with other lipid-lowering therapies in adult patients unable to reach LDL-C goals with the maximum tolerated dose of a statin, or alone or in combination with other lipid-lowering therapies as an adjunct to diet in adult patients who are statin-intolerant, or for whom a statin is contraindicated. In May 2024, the EC approved an expanded indication for NILEMDO to reduce cardiovascular risk in patients with or at high risk for atherosclerotic cardiovascular disease. NUSTENDI contains bempedoic acid and ezetimibe and lowers elevated LDL-C through complementary mechanisms of action by inhibiting cholesterol synthesis in the liver and absorption in the intestine. NUSTENDI was approved by the EC in March 2020 for use in adults with primary hypercholesterolemia (heterozygous familial and non-familial) or mixed dyslipidemia, as an adjunct to diet in combination with a statin in adult patients unable to reach LDL-C goals with the maximum tolerated dose of a statin in addition to ezetimibe, alone in patients who are either statin-intolerant or for whom a statin is contraindicated, and are unable to reach LDL-C goals with ezetimibe alone, or as an adjunct to diet in adult patients already being treated with the combination of bempedoic acid and ezetimibe as separate tablets with or without statin. In May 2024, the EC approved an expanded indication for NUSTENDI to reduce cardiovascular risk in patients with or at high risk for atherosclerotic cardiovascular disease. 31 Table of Contents During the nine months ended September 30, 2024, we incurred \$5.6 million in expenses related to ongoing clinical studies. During the nine months ended September 30, 2023, we incurred \$39.4 million in expenses related to our CLEAR Outcomes CVOT and other ongoing clinical studies. Financial Operations Overview Product sales, net Product sales, net is related to our sales of NEXLETO and NEXLIZET. NEXLETO was commercially available in the U.S. on March 30, 2020 and NEXLIZET was commercially available in the U.S. on June 4, 2020. Collaboration revenue Collaboration revenue is related to our collaboration agreements with DSE, Otsuka, and Daiichi Sankyo Co. Ltd, or DS. Collaboration revenue for the nine months ended September 30, 2024 was primarily related to the Settlement Agreement with DSE and sales of bulk tablets under supply agreements and royalty revenue received from collaboration partners. Collaboration revenue for the three months ended September 30, 2024 and three and nine months ended September 30, 2023 was primarily related to sales of bulk tablets under supply agreements and royalty revenue received from collaboration partners. Under contracted supply agreements with ex-U.S. collaborators, we may manufacture and supply quantities of active pharmaceutical ingredient, or API, or bulk tablets reasonably required by ex-U.S. collaboration partners for the development or sale of licensed products in their respective territory. We recognize revenue when the collaboration partner has obtained control of the API or bulk tablets. We also receive royalties from the commercialization of such products, and record our share of the variable consideration, representing a percentage of net product sales, as collaboration revenue in the period in which such underlying sales occur and costs are incurred by the collaborators. Cost of Goods Sold Cost of goods sold is related to our net product sales of NEXLETO and NEXLIZET and the cost of goods sold from our supply agreements with collaboration partners. Research and Development Expenses Our research and development expenses consist primarily of costs incurred in connection with the development of bempedoic acid and the bempedoic acid / ezetimibe combination tablet, which include: expenses incurred under agreements with consultants, contract research organizations, or CROs, and investigative sites that conduct our preclinical and clinical studies; the cost of acquiring, developing and manufacturing clinical study materials and commercial product manufacturing supply prior to product approval, including the procurement of ezetimibe in our continued development of our bempedoic acid / ezetimibe combination tablet; employee-related expenses, including salaries, benefits, stock-based compensation and travel expenses; allocated expenses for rent and maintenance of facilities, insurance and other supplies; and costs related to compliance with regulatory requirements. We expense research and development costs as incurred. To date, substantially all of our research and development work has been related to bempedoic acid and the bempedoic acid / ezetimibe combination tablet. Costs for certain development activities, such as clinical studies, are recognized based on an evaluation of the progress to completion of specific tasks using data such as patient enrollment, clinical site activations or information provided to us by our vendors. Our direct research and development expenses consist principally of external costs, such as fees paid to investigators, consultants, central laboratories and CROs in connection with our clinical studies. We do not allocate acquiring and manufacturing clinical study materials, salaries, stock-based compensation, employee benefits or other indirect costs related to our research and development function to specific programs. 32 Table of Contents We will continue to incur research and development expenses as they relate to other development programs or additional indications we choose to pursue such as the development of our next generation ACLY inhibitors. We expect research and development expenses to decrease substantially in 2024 after the completion of the CLEAR Outcomes CVOT and submitting regulatory filings to the FDA and EMA in 2023. We cannot determine with certainty the duration and completion costs associated with the ongoing or future clinical studies of bempedoic acid and the bempedoic acid / ezetimibe combination tablet. The duration, costs and timing associated with the development of bempedoic acid and the bempedoic acid / ezetimibe combination tablet will depend on a variety of factors, including uncertainties associated with the results of our clinical studies and our ability to obtain regulatory approval outside the U.S. and Europe. For example, if a regulatory authority were to require us to conduct clinical studies beyond those that we currently anticipate will be required for the completion of clinical development or post-commercialization clinical studies of bempedoic acid or the bempedoic acid / ezetimibe combination tablet, we could be required to expend significant additional financial resources and time on the completion of clinical development or post-commercialization clinical studies of bempedoic acid and the bempedoic acid / ezetimibe combination tablet. Selling, General and Administrative Expenses Selling, general and administrative expenses primarily consist of salaries and related costs for personnel, including stock-based compensation, associated with our sales, executive, accounting and finance, commercial, operational and other administrative functions. Other general and administrative expenses include selling expenses, facility-related costs, communication expenses and professional fees for legal, patent prosecution, protection and review, consulting and accounting services. We expect our selling, general and administrative expenses will increase in 2024 in connection with our expanded product indications in the U.S., expanded commercialization initiatives for NEXLETO and NEXLIZET and increases in our associated headcount to expand our sales team. Interest Expense Interest expense is related to our Royalty Purchase Agreement with OCM IP Healthcare Portfolio LP, or OMERS, entered into on June 27, 2024, Revenue Interest Purchase Agreement, or RIPA, with Oberland, an affiliate of Oberland Capital, and our convertible notes. Loss on extinguishment of debt Loss on extinguishment of debt is related to the loss recognized from the termination of our RIPA with Oberland. Other Income, Net Other income, net, primarily relates to interest income and the accretion or amortization of premiums and discounts earned on our cash, cash equivalents and investment securities and also includes other income related to the sale of leased vehicles. Critical Accounting Policies and Significant Judgments and Estimates Our discussion and analysis of our financial condition and results of operations is based on our financial statements, which have been prepared in accordance with generally accepted accounting principles in the United States. The preparation of these financial statements requires us to make estimates and judgments that affect the reported amounts of assets, liabilities and expenses and the disclosure of contingent assets and liabilities in our financial statements. We evaluate our estimates and judgments on an ongoing basis, including those related to our collaboration agreements, revenue interest liability and royalty sale liability. We base our estimates on historical experience, known trends and events, contractual milestones and other various factors that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Our actual results may differ from these estimates under different assumptions or conditions. Liability Related to the Sale of Future Royalties In June 2024, we entered into a royalty sale agreement for the future royalties from our collaboration agreement with DSE for up to 1.7x the purchase price, or \$518 million. The royalty sale liability related to the agreement is presented net of deferred issuance costs on the balance sheets. We impute interest expense associated with this liability using the effective interest rate method which is presented as interest expense on the statements of operations. The effective interest rate is calculated based on the rate that would enable the liability to be repaid in full over the anticipated life of the arrangement. The interest rate on the 33 Table of Contents liability may vary during the term of the agreement depending on a number of factors, including the level of forecasted royalty sales. This estimate is complex and highly judgmental as it is based on our future royalty projections and expectations about future economic and market conditions. We evaluate the interest rate quarterly based on our forecasted royalty sales from our license partner, historical experience and current market conditions utilizing the prospective method. A significant increase or decrease in royalties will materially impact the royalty sale liability, interest expense and the time period for repayment. Issuance costs in connection with the royalty sale agreement are amortized to interest expense over the estimated term of the agreement. There have been no other material changes to the significant accounting policies previously disclosed in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023. Results of Operations Comparison of the Three Months Ended September 30, 2024 and 2023 Three Months Ended September 30, 2024/2023 Change (unaudited, in thousands) Revenue: Product sales, net \$31,106A \$20,251A \$10,855A Collaboration revenue 20,526A 13,718A 6,808A Operating Expenses: Cost of goods sold 17,286A 13,377A 3,909A Research and development 10,397A 14,885A (4,488) Selling, general and administrative 39,975A 33,240A 6,735A Loss from operations (16,026) (27,533) 11,507A Interest expense (15,082) (14,995) (87) Other income, net 1,584A 1,278A 306A Net loss \$(29,524) \$(41,250) \$11,726A Product sales, net Product sales, net for the three months ended September 30, 2024 was \$31.1 million compared to \$20.3 million for the three months ended September 30, 2023, an increase of approximately \$10.8 million. The increase is primarily due to prescription growth volumes of NEXLETO and NEXLIZET compared to the third quarter of 2023. Collaboration revenue Collaboration revenue recognized from our collaboration agreements for the three months ended September 30, 2024 was \$20.5 million compared to \$13.7A million for the three months ended September 30, 2023, an increase of \$6.8 million. The increase is primarily due to increased royalty sales growth within our partner territories and product sales to our collaboration partners from our supply agreements. Cost of goods sold Cost of goods sold for the three months ended September 30, 2024 was \$17.3 million compared to \$13.4A million for the three months ended September 30, 2023, an increase of \$3.9 million. The increase is primarily related to increased product sales to our collaboration partners from our supply agreements. Research and development expenses Research and development expenses for the three months ended September 30, 2024, were \$10.4 million, compared to \$14.9 million for the three months ended September 30, 2023, a decrease of \$4.5 million. The decrease in research and development expenses was primarily attributable to a decrease in costs related to CLEAR Outcomes study following the announcement and presentation of our CLEAR Outcomes study results. 34 Table of Contents Selling, general and administrative expenses Selling, general and administrative expenses for the three months ended September 30, 2024, were \$40.0 million, compared to \$33.2 million for the three months ended September 30, 2023, an increase of approximately \$6.8 million. The increase in selling, general and administrative expenses was primarily attributable to increased commercial headcount, bonuses, and promotional costs associated with the launch of the expanded labels for NEXLETO and NEXLIZET. Interest expense Interest expense for the three months ended September 30, 2024, was \$15.1A million, compared to \$15.0 million for the three months ended September 30, 2023, an increase of \$0.1 million. Interest expense for the three months ended September 30, 2024 was related to our royalty sale liability and convertible notes. Other income, net Other income, net for the three months ended September 30, 2024, was \$1.6A million, compared to \$1.3A million for the three months ended September 30, 2023, an increase of \$0.3A million. The increase in other income, net was primarily due to higher interest income on our investments due to higher cash equivalents.

Comparison of the Nine Months Ended September 30, 2024 and 2023 Nine Months Ended September 30, 2024/2023 Change (unaudited, in thousands) Revenue: Product sales, net \$84,164A \$57,575A \$26,589A Collaboration revenue 179,037A 26,509A 152,528A Operating Expenses: Cost of goods sold 42,970A 31,815A 11,155A Research and development 35,261A 68,365A (33,104) Selling, general and administrative 126,148A 97,100A 29,048A Income (loss) from operations 58,822A (113,196) 172,018A Interest expense (42,829) (43,919) 1,090A Loss on extinguishment of debt \$(5,235) A \$(5,235) Other income, net 6,815A 4,211A 2,604A Net loss \$(30,427) \$(152,904) \$122,477A Product sales, net Product sales, net for the nine months ended September 30, 2024 was \$84.2 million compared to \$57.6 million for the nine months ended September 30, 2023, an increase of \$26.6 million. The increase is primarily due to prescription growth volumes of NEXLETO and NEXLIZET compared to the first nine months of 2023. Collaboration revenue Collaboration revenue recognized from our collaboration agreements for the nine months ended September 30, 2024 was \$179.0 million compared to \$26.5 million for the nine months ended September 30, 2023, an increase of \$152.5 million. The increase is primarily due to revenue recognized from our Settlement Agreement with DSE in the first half of 2024 and increased product sales to our collaboration partners from our supply agreements and royalty sales growth within our partner territories. 35 Table of Contents Cost of goods sold Cost of goods sold for the nine months ended September 30, 2024 was \$43.0 million compared to \$31.8 million for the nine months ended September 30, 2023, an increase of \$11.2 million. The increase is primarily related to increased product sales to our collaboration partners from our supply agreements. Research and development expenses Research and development expenses for the nine months ended September 30, 2024, were \$35.3 million, compared to \$68.4 million for the nine months ended September 30, 2023, a decrease of \$33.1 million. The decrease in research and development expenses was primarily attributable to a decrease in costs related to CLEAR Outcomes study following the announcement and presentation of our CLEAR Outcomes study results in 2023. Selling, general and administrative expenses Selling, general and administrative expenses for the nine months ended September 30, 2024, were \$126.1 million, compared to \$97.1 million for the nine months ended September 30, 2023, an increase of \$29.0 million. The increase in selling, general and administrative expenses was primarily attributable to increased commercial headcount, bonuses, and promotional costs associated with the launch of the expanded labels for NEXLETO and NEXLIZET. Interest expense Interest expense for the nine months ended September 30, 2024, was \$42.8 million, compared to \$43.9 million for the nine months ended September 30, 2023, a decrease of \$1.1 million. Interest expense for the nine months ended September 30, 2024 was related to our revenue interest liability, which we repurchased on June 27, 2024, our royalty sale liability, entered into on June 27, 2024, and our convertible notes. Interest expense for the nine months ended September 30, 2023, was related to our revenue interest liability and convertible notes. Loss on extinguishment of debt Loss on extinguishment of debt for the nine months ended September 30, 2024, was \$53.2 million, with no such loss recognized for the nine months ended September 30, 2023. The loss on extinguishment of debt was due to the repurchase of the Revenue Interests under our RIPA with Oberland in the second quarter of 2024. Other income, net Other income, net for the nine months ended September 30, 2024, was \$6.8 million, compared to \$4.2 million for the nine months ended September 30, 2023, an increase of \$2.6 million. The increase in other income, net was primarily due to higher interest income on our investments due to higher cash equivalents. Liquidity and Capital Resources While we began to generate revenue from the sales of our products in 2020, we have funded our operations to date primarily through proceeds from sales of preferred stock, convertible promissory notes and warrants, public offerings of common stock and warrants, the incurrence of indebtedness, milestone payments from collaboration agreements, sale of future royalties and our revenue interest purchase agreement. Pursuant to the license and collaboration agreements with DSE, DS, and Otsuka, we are eligible for substantial additional sales and regulatory milestone payments and royalties. On February 21, 2023, we entered into a Controlled Equity Offering Sales Agreement with Cantor Fitzgerald & Co., as sales agent, to provide for the issuance and sale by us of up to \$70.0 million of shares of our common stock from time to time in at-the-market offerings, or the 2023 ATM Program, pursuant to our existing Form S-3 and the prospectus supplement filed on February 21, 2023. During the three and nine months ended September 30, 2023, we issued 3,312,908 shares of common stock resulting in net proceeds of approximately \$4.4 million after deducting \$0.4 million of commissions and expense reimbursement payable to sales agent and other expenses, pursuant to the 2023 ATM Program. During the three and nine months ended September 30, 2024, we issued 378,902 shares of common stock resulting in net proceeds of approximately \$0.5 million after deducting approximately \$0.2 million of commissions and expense reimbursement payable to sales agent and other expenses, pursuant to the 2023 ATM Program. 36 Table of Contents On March 19, 2023, we entered into a Securities Purchase Agreement, or Securities Purchase Agreement, pursuant to which we agreed to issue and sell, in a registered direct offering, or the Registered Direct Offering, 12,205,000 shares of our common stock, pre-funded warrants pre-funded warrants to purchase up to an aggregate of 20,965,747 shares of our common stock, and warrants to purchase up to 33,170,747 shares of our common stock. The combined purchase price of each share of common stock and accompanying warrant was \$1.675 per share. The purchase price of each pre-funded warrant and the accompanying warrant was \$1.674 (equal to the combined purchase price per share of common stock and accompanying warrant, minus \$0.001). In connection with the Securities Purchase Agreement, we amended certain existing warrants to purchase up to an aggregate of 9,024,212 shares of our common stock that were previously issued in December 2021 at an exercise price of \$9.00 per share and had an expiration date of December 7, 2023, such that the amended warrants have a reduced exercise price of \$1.55 per share and

expire three and one half years following the closing of the Registered Direct Offering, for additional consideration of \$0.125 per amended warrant. We received net proceeds of approximately \$51.3 million related to the Registered Direct Offering and approximately \$1.1 million in connection with the amended warrants. On January 2, 2024, we entered into the Settlement Agreement with DSE to amicably resolve and dismiss the commercial dispute then pending in the Southern District of New York. Under the Settlement Agreement, DSE agreed to pay us an aggregate of \$125.0 million, including (1) a \$100.0-million payment within 15 business days of the effective date of the Settlement Agreement, which we received in January 2024, and (2) a \$25.0-million payment in the calendar quarter immediately following the calendar quarter in which the EMA renders a decision on the application that was filed with the EMA for a Type II(a) variation for our oral non-statin products marketed as NILEMDOA® (bempedoic acid) tablets and NUSTENDIÁ® (bempedoic acid and ezetimibe) tablets in Europe, which we received in June 2024. The legal action pending in the United States District Court for the Southern District of New York has now been dismissed. On January 18, 2024, we entered into the Underwriting Agreement with Jefferies, as representative of the Underwriters, related to the January 2024 Offering of 56,700,000 shares of our common stock, at a purchase price to the public of \$1.50 per share. The Underwriters were also granted a 30-day option to purchase up to an additional 8,505,000 shares of our common stock, at the public offering price. On January 19, 2024, Jefferies gave us notice of its election to exercise the option to purchase additional shares, in full. Giving effect to the exercise of Underwriters' option, the January Offering closed on January 23, 2024, with proceeds to the Company of approximately \$90.7A million, after deducting the underwriting discount and estimated offering expenses of \$7.1 million. We anticipate that we will incur operating losses for the foreseeable future as we continue to incur substantial expenses related to the ongoing commercialization of NEXLETOL and NEXLIZET and expenses associated with our research and development activities. We anticipate that our current cash and cash equivalents, expected future net product sales of NEXLETOL and NEXLIZET, and expected future revenue under our collaboration agreements is sufficient to fund continuing operations for the foreseeable future. As of SeptemberÂ 30, 2024, our primary sources of liquidity were our cash and cash equivalents which totaled \$144.7 million. We invest our cash equivalents and investments in highly liquid, interest-bearing investment-grade securities and government securities to preserve principal. The following table summarizes the primary sources and uses of cash for the periods presented below: Nine Months Ended September 30, 2024 2023 (in A thousands) Net cash provided by (used in) operating activities \$11,298A \$ (9,431) Net cash (used in) provided by investing activities (317) 42,500A Net cash provided by financing activities 51,488A 45,989A Net increase (decrease) in cash and cash equivalents \$62,469A \$ (9,942) Operating Activities We have incurred and expect to continue to incur, significant costs related to the commercialization of NEXLETOL and NEXLIZET and related to ongoing research and development, regulatory and other clinical study costs associated with the development of bempedoic acid and the bempedoic acid / ezetimibe combination tablet. Net cash provided by operating activities totaled \$11.3 million for the nine months ended SeptemberÂ 30, 2024, compared to \$98.4 million of cash used in operating activities for the nine months ended SeptemberÂ 30, 2023. Net cash provided by operating activities of \$11.3 million for the nine months ended SeptemberÂ 30, 2024 consisted primarily of net product sales of NEXLETOL and NEXLIZET and collaboration revenue from the Settlement Agreement with DSE partially offset by cash used to fund the commercialization activities of NEXLETOL and NEXLIZET and the research and development costs related to bempedoic acid and the bempedoic acid / ezetimibe combination tablet, adjusted for non-cash items such as the loss on extinguishment of debt associated with our revenue interest purchase agreement, royalty revenue from DSE paid or to be paid to OCM IP Healthcare Portfolio LP, or OMERS, stock-based compensation expense, interest expense related to our RIPA with Oberland and royalty sale agreement, depreciation and amortization and changes in working capital. Net cash used in operating activities of \$98.4 million for the nine months ended SeptemberÂ 30, 2023 consisted primarily of net product sales of NEXLETOL and NEXLIZET fully offset by cash used to fund the commercialization activities of NEXLETOL and NEXLIZET and the research and development costs related to bempedoic acid and the bempedoic acid / ezetimibe combination tablet, adjusted for non-cash expenses such as stock-based compensation expense, interest expense related to our RIPA with Oberland, depreciation and amortization and changes in working capital. Investing Activities Net cash used in investing activities of \$0.3A million for the nine months ended SeptemberÂ 30, 2024 consisted of purchases of property, plant and equipment. Net cash provided by investing activities of \$42.5 million for the nine months ended SeptemberÂ 30, 2023 consisted of proceeds from the sales of highly liquid, interest bearing investment grade and government securities. Financing Activities Net cash provided by financing activities of \$51.5 million for the nine months ended SeptemberÂ 30, 2024 related primarily to our January 2024 Offering, royalty sale agreement and warrant exercises, offset partially by the cash outlays resulting in the extinguishment of our revenue interest liability. Net cash provided by financing activities of \$46.0 million for the nine months ended SeptemberÂ 30, 2023 related primarily to proceeds from our registered direct offering and net proceeds from our 2023 ATM Program, partially offset by payments on our revenue interest liability. As noted above, we received approximately \$90.7 million, after deducting the underwriting discounts and estimated offering expenses, from our January 2024 Offering. Refer to Note 14 âœ Stockholdersâ™ Deficitâœ Underwriting Agreementâœ in our condensed financial statements included in this Quarterly Report on Form 10-Q for further information. On June 27, 2024, we entered into a Royalty Purchase Agreement (the âœ Purchase Agreementâœ) with OMERS. Pursuant to the Purchase Agreement, we sold a portion of the royalties payable on net sales of Bempedoic Acid from our collaboration partner DSE. Pursuant to the Purchase Agreement, we received \$304.7 million, less issuance costs. Refer to Note 9 "Sale of Future Royalties" in our condensed financial statements included in this Quarterly Report on Form 10-Q for the quarter ended SeptemberÂ 30, 2024 for further information. On June 27, 2024, we repurchased the Revenue Interests outstanding under the RIPA for \$343.8 million and recognized a loss on extinguishment of debt in the statement of operations. Following the repurchase in June 2024, we no longer owe payments under the RIPA. Refer to Note 8 "Liability Related to the Revenue Interest Purchase Agreement" in our condensed financial statements included in this Quarterly Report on Form 10-Q for further information. On November 16, 2020, we issued \$250.0 million aggregate principal amount of 4.00% convertible senior subordinated notes due 2025 to certain financial institutions as the initial purchasers of the convertible notes. An additional \$30.0 million of additional convertible notes (collectively, the "Convertible Notes"), which were issued pursuant to the exercise of the initial purchasers' option to purchase such convertible notes, closed on November 18, 2020. On October 22, 2021, we entered into the Exchange Agreement with the Holders of our Convertible Notes. Under the terms of the Exchange Agreement the Holders agreed to exchange with us \$15.0A million aggregate principal amount of the Convertible Notes held in the aggregate by them (and accrued interest thereon) for shares of Common Stock, which closed on November 3, 2021. Future payments under the convertible notes include annual interest of \$10.6 million and a principal payment of \$265.0 million in 2025. Refer to Note 10 "Convertible Notes" in our condensed financial statements included in this Quarterly Report on Form 10-Q for further information. On February 21, 2023, we entered into a Controlled Equity Offering Sales Agreement with Cantor Fitzgerald & Co., as sales agent, to provide for the issuance and sale by us of up to \$70.0 million of shares of our common stock from time to time in âœat-the-marketâœ offerings, or the 2023 ATM Program, pursuant to our existing Form S-3 and the prospectus supplement filed on February 21, 2023. During the three and nine months ended September 30, 2023, we issued 3,312,908 shares of common stock resulting in net proceeds of approximately \$4.4 million after deducting \$0.4 million of commissions and expense reimbursement payable to sales agent and other expenses, pursuant to the 2023 ATM Program. During the three and nine months ended September 30, 2024, we issued 378,902 shares of common stock resulting in net proceeds of approximately \$0.5 million after deducting approximately \$0.2 million of commissions and expense reimbursement payable to sales agent and other expenses, pursuant to the 2023 ATM Program. We may continue to use the 2023 ATM Program to address potential short-term 38Table of Contents or long-term funding requirements that may arise. Such program will continue to be subject to the volatility of the price of our common stock and general market conditions. On March 22, 2023, we issued and sold, in a registered direct offering, or the Registered Direct Offering, 12,205,000 shares of our common stock, pursuant to our pre-funded warrants to purchase up to an aggregate of 20,965,747 shares of our common stock, and warrants to purchase up to 33,170,747 shares of our common stock. The combined purchase price of each share of common stock and accompanying warrant was \$1.675 per share. The purchase price of each pre-funded warrant and the accompanying warrant was \$1.674 (equal to the combined purchase price per share of common stock and accompanying warrant, minus \$0.001). In connection with the Registered Direct Offering, we amended certain existing warrants to purchase up to an aggregate of 9,024,212 shares of our common stock that were previously issued in December 2021 at an exercise price of \$9.00 per share and had an expiration date of December 7, 2023, such that the amended warrants have a reduced exercise price of \$1.55 per share. The warrants are immediately exercisable and will expire on September 22, 2026, which may provide us with additional funding, if such warrants are exercised by their holders. Each pre-funded warrant is exercisable for one share of our common stock at an exercise price of \$0.001 per share. The pre-funded warrants were immediately exercisable and could be exercised at any time. As of September 30, 2024, no pre-funded warrants were outstanding as all were exercised during the year ended 2023. During the year ended December 31, 2023, we received net proceeds of approximately \$8.4 million from the exercise of warrants and pre-funded warrants. We received net proceeds of approximately \$51.3 million related to the Registered Direct Offering after deducting placement agent fees and related offering expenses of \$4.2 million, and we received approximately \$1.1 million in connection with the amended warrants after deducting placement fees of \$0.1 million. In the nine months ended September 30, 2024, we received net proceeds of approximately \$14.8 million from the exercise of warrants in connection with the Registered Direct Offering. Plan of Operations and Funding Requirements We expect to continue to incur significant expenses and operating losses for the foreseeable future in connection with our continued commercialization activities associated with NEXLETOL and NEXLIZET in the U.S. Pursuant to the license and collaboration agreements with DSE, Otsuka, and DS, we are eligible for substantial additional sales and regulatory milestone payments and royalties. We estimate that current cash resources, proceeds to be received in the future for product sales and proceeds under the collaboration agreements with DSE, DS and Otsuka are sufficient to fund operations for the foreseeable future. We have based these estimates on assumptions that may prove to be wrong, and we may use our available capital resources sooner than we currently expect. Because of the numerous risks and uncertainties associated with the development and ongoing commercialization of bempedoic acid and the bempedoic acid / ezetimibe combination tablet and the extent to which we entered and may enter into collaborations with pharmaceutical partners regarding the development and commercialization of bempedoic acid and the bempedoic acid / ezetimibe combination tablet, we are unable to estimate the amounts of increased capital outlays and operating expenses associated with completing the development and commercialization of bempedoic acid and the bempedoic acid / ezetimibe combination tablet. Our future funding requirements will depend on many factors, including, but not limited to: our ability to successfully develop and commercialize NEXLETOL and NEXLIZET or other product candidates; the service and payment of potential debt maturities; our ability to establish any future collaboration or commercialization arrangements on favorable terms, if at all; our ability to realize the intended benefits of our existing and future collaboration and partnerships, including receiving potential milestone payments from collaboration partners; the costs of preparing, filing and prosecuting patent applications, maintaining and enforcing our intellectual property rights and defending intellectual property-related claims; and the implementation of operational and financial information technology. Until such time, if ever, as we can generate substantial U.S. product revenues and collaboration royalties, we expect to finance our cash needs through a combination of collaborations with third parties, strategic alliances, licensing arrangements, debt financings, royalty-based financings and equity offerings or other sources. To the extent that we raise additional capital through the sale of equity or convertible debt securities, the ownership interest of our stockholders will be diluted, and the terms of these securities may include liquidation or other preferences that adversely affect your rights as a common stockholder. Debt financing, if available, may involve agreements that include covenants limiting or restricting our ability to take specific actions, 39Table of Contents such as incurring additional debt, making capital expenditures or declaring dividends. If we raise additional funds through collaborations, strategic alliances or licensing arrangements with pharmaceutical partners or royalty-based financing arrangements, such as the collaboration arrangement with DSE, Otsuka and DS, we may have to relinquish valuable rights to our technologies, future revenue streams or grant licenses on terms that may not be favorable to us. If we raise funds by selling additional equity, such sale would result in dilution to our stockholders. If we are unable to raise additional funds through equity or debt financings or through collaborations, strategic alliances or licensing arrangements or royalty-based financing arrangements when needed, we may be required to delay, limit, reduce or terminate our product development or future commercialization efforts or grant rights to develop and market bempedoic acid and the bempedoic acid / ezetimibe combination tablet that we would otherwise prefer to develop and market ourselves. We do not currently have, nor did we have during the periods presented, any off-balance sheet arrangements as defined by the SEC rules. Item 3. Quantitative and Qualitative Disclosures About Market Risk There have been no material changes with respect to the information appearing in Part II, Item 7A. Item 4. Controls and Procedures Evaluation of Disclosure Controls and Procedures We maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in the reports that we file or submit under the Exchange Act is (1) A recorded, processed, summarized, and reported within the time periods specified in the SECâ™'s rules and forms and (2) A accumulated and communicated to our management, including our President and Chief Executive Officer, who is our principal executive officer, and our Chief Financial Officer, who is our principal financial officer, to allow timely decisions regarding required disclosure. As of SeptemberÂ 30, 2024, our management, with the participation of our principal executive officer and principal financial officer, evaluated the effectiveness of our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act). 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 necessarily applies its judgment in evaluating the cost-benefit relationship of possible controls and procedures. Our principal executive officer and principal financial officer have concluded based upon the evaluation described above that, as of SeptemberÂ 30, 2024, our disclosure controls and procedures were effective at the reasonable assurance level. Changes in Internal Control over Financial Reporting There were no changes to our internal control over financial reporting that occurred during the period covered by this Quarterly Report on Form 10-Q that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. Item 1. Legal Proceedings The information required with respect to this item can be found under âœ Commitments and Contingenciesâœ in Note 5 to our condensed financial statements included elsewhere in this Quarterly Report on Form 10-Q and is incorporated by reference into this Item 1. In the future, we may become party to legal matters and claims arising in the ordinary course of business, the resolution of which we do not anticipate would have a material adverse impact on our financial position, results of operations or cash flows. Item 1A. Risk Factors Except for the historical information contained herein or incorporated by reference, this Quarterly Report on Form 10-Q and the information incorporated by reference contains forward-looking statements that involve risks and uncertainties. These statements include projections about our accounting and finances, plans and objectives for the future, future operating and economic performance and other statements regarding future performance. These statements are not guarantees of future performance or events. Our actual results could differ materially from those discussed in this Quarterly Report on Form 10-Q. Factors that could cause or contribute to these differences include, but are not limited to, those discussed in Part I, Item 2 entitled "Management's Discussion and Analysis of Financial Condition and Results of Operations" and elsewhere throughout this Quarterly Report on Form 10-Q and in any documents incorporated in this Quarterly Report on Form 10-Q by reference. You should consider carefully the following risk factors, together with those set forth in Part I, Item 1A in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023 and in all of the other information included or incorporated in this Quarterly Report on Form 10-Q. The following risk factors represent new risk factors or those containing changes, including material changes, to the risk factors set forth in Part I, Item 1A of our Annual Report on Form 10-K for the fiscal year ended December 31, 2023. If any of the previously identified or following risks, either alone or taken together, or other risks not presently known to us or that we currently believe to be significant, develop into actual events, then our business, financial condition, results of operations or prospects could be materially adversely affected. If that happens, the market price of our common stock could decline, and stockholders may lose all or part of their investment. If we are unable to adequately protect our proprietary technology or maintain issued patents which are sufficient to protect bempedoic acid and the bempedoic acid / ezetimibe combination tablet, others could compete against us more directly, which would have a material adverse impact on our business, results of operations, financial condition and prospects. Our commercial success will depend in part on our success obtaining and maintaining issued patents and other intellectual property rights in the United States and elsewhere and protecting our proprietary technology. If we do not adequately protect our intellectual property and proprietary technology, competitors may be able to use our technologies and erode or negate any competitive advantage we may have, which could harm our business and ability to achieve profitability. As of September 30, 2024, our patent estate, including patents we own, on a worldwide basis, included approximately 11 issued United States patents and 10 pending United States patent applications and over 30 issued patents and over 80 pending patent applications in other foreign jurisdictions. Of our worldwide patent estate, only a subset of our patents and pending patent applications relates to our bempedoic acid program. Bempedoic acid is claimed in U.S. Patent No. 7,335,799 that is scheduled to expire in 2033. The remaining issued and pending patent applications relate to our bempedoic acid program. Bempedoic acid is claimed in U.S. Patent No. 7,335,799 that is scheduled to expire in 2033. The remaining issued and pending patent applications relate to our bempedoic acid program.

numerous European countries including France, Germany, United Kingdom, Ireland, Italy, the Netherlands, Spain, Sweden and Switzerland. We obtained five year patent term extensions via supplementary protection certificates for 24 national patents validated from the granted European patent, which extends our patent protection in those countries until 2028. Additionally, we have one patent family that includes U.S. Patent Nos. 11,407,705 and 11,987,548, directed to methods of manufacturing high purity bempedoic acid, one pending U.S. patent application directed to the same, U.S. Patent No. 11,613,511 directed to compositions of matter of high purity bempedoic acid, one pending U.S. patent application directed to the same, U.S. Patent No. 11,760,714 directed to pharmaceutical formulations containing the same, and U.S. Patent No. 11,926,584 directed to methods of lowering low-density lipoprotein cholesterol (LDL-C) using the same and one pending U.S. patent application directed to methods of treatment using the same, and one granted patent and 18 pending patent applications outside of the United States. U.S. Patent Nos. 11,407,705, 11,613,511, 11,760,714, 11,926,584, and 11,987,548 and the other patent family members, if issued, are scheduled to expire in June 2040. In addition, we have three patent families in which we are pursuing patent protection for our bempedoic acid and bempedoic acid / ezetimibe combination tablet in combination with one or more statins. Methods of treating patients with 41Table of Contents familial hypercholesterolemia using the bempedoic acid / ezetimibe combination are claimed in U.S. Patent Nos. 10,912,751 and 11,744,816 that are scheduled to expire in March 2036. We also have one pending U.S. patent application, and nine issued patents and 11 pending applications outside the U.S. with claims directed to methods of treatment using the bempedoic acid / ezetimibe combination. Additionally, we have one pending U.S. patent application, and 9 issued patents and 24 pending applications outside the U.S. directed to the manufacturing of our bempedoic acid / ezetimibe combination tablet. We also have one issued U.S. patent, i.e., U.S. Patent No. 11,116,739, one pending U.S. patent application, and 11 issued patents and 13 pending applications outside the U.S., with claims directed to combinations of bempedoic acid and one or more statins and/or methods of using said combinations. U.S. Patent No. 11,116,739 is scheduled to expire in March 2036. We may not have identified all patents, published applications or published literature that affect our business either by blocking our ability to commercialize our products and drug candidates, by preventing the patentability of one or more aspects of our products and drug candidates to us or our licensors or co-owners, or by covering the same or similar technologies that may affect our ability to market our products and drug candidates. For example, we (or the licensor of a drug candidate to us) may not have conducted a patent clearance search to identify potentially obstructing third party patents. Moreover, patent applications in the United States are maintained in confidence for up to 18 months after their filing. In some cases, however, patent applications remain confidential in the U.S. Patent and Trademark Office, or the USPTO, for the entire time prior to issuance as a U.S. patent. Patent applications filed in countries outside of the United States are not typically published until at least 18 months from their first filing date. Similarly, publication of discoveries in the scientific or patent literature often lags behind actual discoveries. We cannot be certain that we or our licensors or co-owners were the first to invent, or the first to file, patent applications covering our products and drug candidates. We also may not know if our competitors filed patent applications for technology covered by our pending applications or if we were the first to invent the technology that is the subject of our patent applications. Competitors may have filed patent applications or received patents and may obtain additional patents and proprietary rights that block or compete with our patents. Others may have filed patent applications or received patents that conflict with patents or patent applications that we own, have filed or have licensed, either by claiming the same methods, compounds or uses or by claiming methods, compounds or uses that could dominate those owned by or licensed to us. In addition, we may not be aware of all patents or patent applications that may affect our ability to make, use or sell any of our products or drug candidates. Any conflicts resulting from third-party patent applications and patents could affect our ability to obtain the necessary patent protection for our products or processes. If other companies or entities obtain patents with conflicting claims, we may be required to obtain licenses to these patents or to develop or obtain alternative technology. We may not be able to obtain any such licenses on acceptable terms or at all. Any failure to obtain such licenses could delay or prevent us from using discovery-related technology to pursue the development or commercialization of our products or drug candidates, which would adversely affect our business. We cannot assure you that any of our patents have, or that any of our pending patent applications will mature into issued patents that will include, claims with a scope sufficient to protect bempedoic acid or the bempedoic acid / ezetimibe combination or any other product candidates. Others have developed technologies that may be related or competitive to our approach, and may have filed or may file patent applications and may have received or may receive patents that may overlap or conflict with our patent applications, either by claiming the same methods or formulations or by claiming subject matter that could dominate our patent position. The patent positions of biotechnology and pharmaceutical companies, including our patent position, involve complex legal and factual questions, and, therefore, the issuance, scope, validity and enforceability of any patent claims that we may obtain cannot be predicted with certainty. Patents, if issued, may be challenged, deemed unenforceable, invalidated, or circumvented. U.S. patents and patent applications may also be subject to interference proceedings, ex parte reexamination, inter partes review and post-grant review proceedings, supplemental examination and may be challenged in district court. Patents granted in certain other countries may be subjected to revocation, opposition or comparable proceedings lodged in various national and regional patent offices, and national courts. These proceedings could result in either loss of the patent or denial of the patent application or loss or reduction in the scope of one or more of the claims of the patent or patent application. For example, a European Unified Patent Court (UPC) came into force during 2023. The UPC is a common patent court to hear patent infringement and revocation proceedings effective for member states of the European Union. This could enable third parties to seek revocation of any of our European patents in a single proceeding at the UPC rather than through multiple proceedings in each of the jurisdictions in which the European patent is validated. Any such revocation and loss of patent protection could have a material adverse impact on our business and our ability to commercialize or license our technology and products. Moreover, the controlling laws and regulations of the UPC will develop over time, and may adversely affect our ability to enforce our European patents or defend the validity thereof. We may decide to opt out of our European patents and patent applications from the UPC. If certain formalities and requirements are not met, however, our European patents and patent applications could be challenged for non-compliance and brought under the jurisdiction of the UPC. We cannot be certain that our European patents and patent applications will avoid falling under the jurisdiction of the UPC, if we decide to opt out of the UPC. Moreover, such interference, re-examination, post-grant review, inter partes review, supplemental examination, opposition, or revocation proceedings may be costly. Thus, any patents that we may own or exclusively license may not provide any protection against competitors. Furthermore, an adverse decision in an interference proceeding can result in a third-party receiving the patent right sought by us, which in turn could affect our ability to develop, market or otherwise commercialize bempedoic acid and the bempedoic acid / ezetimibe combination tablet.42Table of Contents Furthermore, the issuance of a patent, while presumed valid and enforceable, is not conclusive as to its validity or its enforceability and it may not provide us with adequate proprietary protection or competitive advantages against competitors with similar products. Competitors may also be able to design around our patents. Other parties may develop and obtain patent protection for more effective technologies, designs or methods. We may not be able to prevent the unauthorized disclosure or use of our technical knowledge or trade secrets by consultants, vendors, former employees and current employees. The laws of some foreign countries do not protect our proprietary rights to the same extent as the laws of the United States, and we may encounter significant problems in protecting our proprietary rights in these countries. If these developments were to occur, they could have a material adverse effect on our sales. Furthermore, given the amount of time required for the development, testing and regulatory review of new product candidates, patents protecting such candidates might expire before or shortly after such candidates are commercialized. We have obtained a patent term extension in the United States for U.S. Patent No. 7,335,799 and have obtained supplementary protection certificates for one of the granted, counterpart European patents. In the United States, the Drug Price Competition and Patent Term Restoration Act of 1984 permits a patent term extension of up to five years beyond the normal expiration of the patent, but the total patent term including the restoration period must not exceed 14 years following FDA approval. However, the applicable authorities, including the FDA and the USPTO in the United States, and any equivalent regulatory authority in other countries, may not agree with our assessment of whether such extensions are available, and may refuse to grant extensions to our patents, or may grant more limited extensions than we request. If this occurs, our competitors may be able to take advantage of our investment in development and clinical trials by referencing our clinical and preclinical data and launch their product earlier than might otherwise be the case. Our ability to enforce our patent rights depends on our ability to detect infringement. It is difficult to detect infringers who do not advertise the components that are used in their products. Moreover, it may be difficult or impossible to obtain evidence of infringement in a competitor's or potential competitor's product. Any litigation to enforce or defend our patent rights, if any, even if we were to prevail, could be costly and time-consuming and would divert the attention of our management and key personnel from our business operations. We may not prevail in any lawsuits that we initiate and the damages or other remedies awarded if we were to prevail may not be commercially meaningful. In addition, proceedings to enforce or defend our patents could put our patents at risk of being invalidated, held unenforceable, or interpreted narrowly. Such proceedings could also provoke third parties to assert claims against us, including that some or all of the claims in one or more of our patents are invalid or otherwise unenforceable. If, in any proceeding, a court invalidated or found unenforceable our patents covering bempedoic acid or the bempedoic acid / ezetimibe combination tablet, our financial position and results of operations would be materially and adversely impacted. In addition, if a court found that valid, enforceable patents held by third parties covered bempedoic acid or the bempedoic acid / ezetimibe combination tablet, our financial position and results of operations would also be materially and adversely impacted. Furthermore, starting in March 2024, we received notices from nine pharmaceutical companies, six of which filed exclusively with respect to NEXLETO and four of which filed with respect to NEXLETO and NEXLIZET (each, an "ANDA Filer"), that each company had filed an Abbreviated New Drug Application, or ANDA, with the FDA seeking approval of a generic version of NEXLETO and/or NEXLIZET, as applicable. The ANDAs each contained Paragraph IV certifications alleging that certain of our Orange Book listed patents covering NEXLETO or NEXLIZET, as applicable, are invalid and/or will not be infringed by each ANDA Filer's manufacture, use or sale of the medicine for which the ANDA was submitted. It is possible that one or more additional companies may file with the FDA an ANDA for a generic version of, or an 505(b)(2) NDA that references, one or both of bempedoic acid or bempedoic acid / ezetimibe combination tablet, in which the competitor would claim that our patents are invalid or not infringed. Competition that our approved products could face from an approved generic and other versions of our approved products could materially and adversely affect our future revenue, profitability, and cash flows and substantially limit our ability to obtain a return on the investments we have made in developing bempedoic acid or bempedoic acid / ezetimibe combination tablet. For further details, please see our risk factor entitled "if the FDA, EMA or other comparable foreign regulatory authorities approve generic or other versions of bempedoic acid or the bempedoic acid / ezetimibe combination tablet, the sales of our approved products could be adversely affected." The degree of future protection for our proprietary rights is uncertain, and we cannot ensure that: any of our patents, or any of our pending patent applications, if issued, will include claims having a scope and patent term sufficient to protect bempedoic acid or the bempedoic acid / ezetimibe combination tablet; any of our pending patent applications will result in issued patents; we will be able to successfully commercialize bempedoic acid or the bempedoic acid / ezetimibe combination tablet in all of the jurisdictions we intend to pursue before our relevant patents expire; we were the first to make the inventions covered by each of our patents and pending patent applications;43Table of Contents we were the first to file patent applications for these inventions; others will not develop similar or alternative technologies that do not infringe our patents; any of our patents will be valid and enforceable; any of our patents issued to us will provide a basis for an exclusive market for our commercially viable products, will provide us with any competitive advantages or will not be challenged by third parties; we will develop additional proprietary technologies or product candidates that are separately patentable; or that our commercial activities or products, or those of our licensors, will not infringe upon the patents of others. We rely upon unpatented trade secrets, unpatented know-how and continuing technological innovation to develop and maintain our competitive position, which we seek to protect, in part, by confidentiality agreements with our employees and our collaborators and consultants. We also have agreements with our employees and selected consultants that obligate them to assign their inventions to us. It is possible that technology relevant to our business will be independently developed by a person that is not a party to such an agreement. Furthermore, if the employees and consultants who are parties to these agreements breach or violate the terms of these agreements, we may not have adequate remedies for any such breach or violation, and we could lose our trade secrets through such breaches or violations. Further, our trade secrets could otherwise become known or be independently discovered by our competitors. If the FDA, EMA or other comparable foreign regulatory authorities approve generic or other versions of bempedoic acid or the bempedoic acid / ezetimibe combination tablet, the sales of our approved products could be adversely affected. Once a new drug application, or NDA, is approved, the product covered thereby becomes a reference listed drug in the FDA's publication, "Approved Drug Products with Therapeutic Equivalence Evaluations," commonly known as the Orange Book. Under the Drug Price Competition and Patent Term Restoration Act of 1984, or the Hatch-Waxman Act to the Federal Food, Drug, and Cosmetic Act, or FDCA, a company may seek approval of generic versions of reference listed drugs through submission of ANDA, in the United States. In support of an ANDA, a generic manufacturer need not conduct clinical trials to assess safety and efficacy. Rather, the applicant generally must show that its product has the same active ingredient(s), dosage form, strength, route of administration and conditions of use or labelling as the reference listed drug and that the generic version is bioequivalent to the reference listed drug, meaning it is absorbed in the body at the same rate and to the same extent. Generic products may be significantly less costly to bring to market than the reference listed drug and companies that produce generic products are generally able to offer them at lower prices. Thus, following the introduction of a generic drug, a significant percentage of the sales of any branded product or reference listed drug is typically lost to the generic product. Under the Hatch-Waxman Act, a company may also submit an NDA under Section 505(b)(2) of the FDCA that references the FDA's prior approval of the innovator product. A 505(b)(2) NDA product may be for a new or improved version of the original innovator product. The Hatch-Waxman Act also provides for certain periods of regulatory exclusivity, which preclude FDA approval (or in some circumstances, FDA filing and review) of an ANDA or 505(b)(2) NDA until any applicable period of non-patent exclusivity for the reference listed drug has expired. For example, a new drug containing a new chemical entity, or NCE, may be eligible for five years of marketing exclusivity in the United States following regulatory approval if that drug is classified as a new chemical entity, or NCE. A drug can be classified as a NCE if the FDA has not previously approved any other drug containing the same active moiety. In addition to the benefits of regulatory exclusivity, an innovator NDA holder may have patents claiming the active ingredient, product formulation or an approved use of the drug, which would be listed in the Orange Book. If there are patents listed in the Orange Book for a product, an ANDA or 505(b)(2) applicant that seeks to market its product before expiration of the innovator drug patents must include in their applications what is known as a "Paragraph IV" certification, challenging the validity or enforceability, or claiming non-infringement, of the listed patent or patents. Notice of the certification must be given to the patent owner and NDA holder and if, within 45 days of receiving notice, either the patent owner or NDA holder sues for patent infringement, approval of the ANDA or 505(b)(2) NDA is stayed for up to 30 months, or as lengthened or shortened by a court. Accordingly, competitors could file ANDAs for generic versions or 505(b)(2) NDAs that reference our NEXLETO and NEXLIZET products, which were granted marketing approval by the FDA on February 21, 2020 and February 26, 2020, respectively. For example, given that NEXLETO was granted market exclusivity by the FDA on February 21, 2020, an ANDA or 505(b)(2) NDA referencing our NEXLETO NDA may not be submitted to the FDA until the expiration of five years, e.g., February 21, 2025, unless the submission is accompanied by a Paragraph IV certification that a patent covering the reference listed drug is either invalid or will not be infringed by the generic or 505(b)(2) product, in which case the applicant may submit its application four years following approval of the reference listed drug, e.g., February 21, 2024, for NEXLETO. Competitors may seek to launch generic or 505(b)(2) versions of NEXLETO following the expiration of the applicable 44Table of Contents exclusivity period for NEXLETO, even if we still have regulatory exclusivity and/or patent protection for NEXLETO, and the same could happen for any of our other drug products upon approval. Starting in March 2024, we received notices from each ANDA Filer that each company had filed an ANDA with the FDA seeking approval of a generic version of NEXLETO and/or NEXLIZET, as applicable. The ANDAs each contained Paragraph IV certifications alleging that certain of our patents covering NEXLETO or NEXLIZET, as applicable, are invalid and/or will not be infringed by each ANDA Filer's manufacture, use or sale of the medicine for which the ANDA was submitted. Beginning in May 2024, we filed patent infringement lawsuits under the Hatch-Waxman Act in the United States District Court, District of New Jersey, against each ANDA Filer. Our complaints allege that by filing the applicable ANDA, such ANDA Filer has infringed NEXLETO's and/or NEXLIZET's Orange Book patents, as applicable, included in its Paragraph IV certifications, and seek an injunction preventing FDA from granting final approval of the ANDA before the expiration of the asserted patents, and a permanent injunction to prevent the ANDA Filer from commercializing a generic version of NEXLETO and/or NEXLIZET, as applicable, until the expiration of the asserted patents. No trial date has been set. The success of such litigation will depend on the strength of the patents covering NEXLETO or NEXLIZET, as applicable, and our ability to prove infringement. The outcome of such litigation will be inherently uncertain and may result in potential loss of market exclusivity for NEXLETO and/or NEXLIZET. Competition that NEXLETO or NEXLIZET could face from an approved generic and other versions of NEXLETO or NEXLIZET could

materially and adversely affect our future revenue, profitability, and cash flows and substantially limit our ability to obtain a return on the investments we have made in developing NEXLETOL and NEXLIZET. Furthermore, the Federal Trade Commission, or FTC, has brought lawsuits to challenge ANDA litigation settlements as anti-competitive. If we settle any ANDA litigation, we may also face an FTC challenge with respect to the related settlement which may result in additional expense or penalty. Item 5. Other Information During the quarter ended September 30, 2024, none of our directors or officers (as defined in Rule 16a-1 under the Exchange Act) adopted or terminated a "Rule 10b-5 trading arrangement" or "non-Rule 10b-5 trading arrangement" (as those terms are defined in Item 408 of Regulation S-K). 45Table of Contents Item 6. Exhibits The exhibits filed or furnished as part of this Quarterly Report on Form 10-Q are set forth on the Exhibit A Index, which Exhibit A Index is incorporated herein by reference. EXHIBIT A INDEX Incorporated by Reference to: Exhibit No. Description Form A with SEC SEC A File Number 3.1 Amended and Restated Certificate of Incorporation of the Registrant 8-K3.2 June 12, 2013333-1885953.2 Certificate of Amendment to Amended and Restated Certificate of Incorporation of the Registrant 8-K3.1 May 26, 2022001-359863.3 Certificate of Validation relating to Certificate of Amendment to the Amended and Restated Certificate of Incorporation of the Registrant dated May 26, 2022-K3.1 September 20, 2022001-359863.4 Certificate of Amendment No. 2 to Amended and Restated Certificate of Incorporation of the Registrant 8-K3.1 June 15, 2023001-359863.5 Second Amended and Restated Bylaws of the Registrant dated April 29, 202110-Q3.1 May 4, 2021001-359864.1 Specimen Common Stock Certificate S-14.1 June 12, 2013333-18859510.1 Transition Agreement, dated August 3, 2024, by and between the Company and JoAnne Foody 8-K10.1 August 5, 2024001-359863.11 Certification of Principal Executive Officer pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 3.2 Certification of Principal Financial Officer pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 3.1 + Certifications of Principal Executive Officer and Principal Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 101.SCH\* Inline XBRL Taxonomy Extension Schema Document 101.CAL\* Inline XBRL Taxonomy Extension Calculation Linkbase Document 101.LAB\* Inline XBRL Taxonomy Extension Label Linkbase Document 101.PRE\* Inline XBRL Taxonomy Extension Presentation Linkbase Document 101.DEF\* Inline XBRL Taxonomy Extension Definition Linkbase Document 104\* Cover Page Interactive Data File (formatted as inline XBRL with applicable taxonomy extension information contained in Exhibits 101.\*). Filed herewith. 46Table of Contents # Management contract or compensatory plan or arrangement. + A A A The certifications furnished in Exhibit A 3.2 hereto are deemed to be furnished with this Quarterly Report on Form 10-Q and will not be deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, except to the extent that the Registrant specifically incorporates it by reference. 47Table of Contents SIGNATURES Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized. ESPERION THERAPEUTICS, A INC. November 7, 2024 By/s/ Sheldon L. Koenig Sheldon L. Koenig President and Chief Executive Officer (Principal Executive Officer) November 7, 2024 By/s/ Benjamin Halladay Benjamin Halladay Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer) 48 EX-31.1 2 espr-ex311x09302024.htm EX-31.1 Document Exhibit A 31.1 Certification, Sheldon L. Koenig, certify that: 1. I have reviewed this quarterly report on Form 10-Q for the period ended September 30, 2024, of Esperion Therapeutics, A Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; c. Evaluated the effectiveness of the 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 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 fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): 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 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. Date: November 7, 2024 /s/ Sheldon L. Koenig Sheldon L. Koenig President and Chief Executive Officer (Principal Executive Officer) EX-31.2 3 espr-ex312x09302024.htm EX-31.2 Document Exhibit A 31.2 Certification, Benjamin Halladay, certify that: 1. I have reviewed this quarterly report on Form 10-Q for the period ended September 30, 2024, of Esperion Therapeutics, A Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; c. Evaluated the effectiveness of the 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 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 fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): 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 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. Date: November 7, 2024 /s/ Benjamin Halladay Benjamin Halladay Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer) EX-32.1 4 espr-ex321x09302024.htm EX-32.1 Document Exhibit A 32.1 CERTIFICATIONS PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 In connection with the quarterly report on Form 10-Q of Esperion Therapeutics, A Inc. (the "Company") for the period ended September 30, 2024, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), each of the undersigned officers of Esperion Therapeutics, Inc., hereby certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350, that, to my knowledge as of the date hereof: 1) the Report which this statement accompanies fully complies with the requirements of Section 13(a)(1) or 15(d) of the Securities Exchange Act of 1934, as amended; and 2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. Date: November 7, 2024 /s/ Sheldon L. Koenig Sheldon L. Koenig President and Chief Executive Officer (Principal Executive Officer) /s/ Benjamin Halladay Benjamin Halladay Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer) EX-101.SCH 5 espr-20240930.xls XBRL TAXONOMY EXTENSION SCHEMA DOCUMENT 0000001 - Document - Cover Page link:presentationLink link:calculationLink link:definitionLink 9952151 - Statement - Condensed Balance Sheets link:presentationLink link:calculationLink link:definitionLink 9952152 - Statement - Condensed Balance Sheets (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 9952153 - Statement - Condensed Statements of Operations and Comprehensive Loss link:presentationLink link:calculationLink link:definitionLink 9952154 - Statement - Condensed Statements of Stockholders' Deficit link:presentationLink link:calculationLink link:definitionLink 9952155 - Statement - Condensed Statements of Cash Flows link:presentationLink link:calculationLink link:definitionLink 9952156 - Disclosure - The Company and Basis of Presentation link:presentationLink link:calculationLink link:definitionLink 9952157 - Disclosure - Summary of Significant Accounting Policies link:presentationLink link:calculationLink link:definitionLink 9952158 - Disclosure - Collaborations with Third Parties link:presentationLink link:calculationLink link:definitionLink 9952159 - Disclosure - Inventories, net link:presentationLink link:calculationLink link:definitionLink 9952160 - Disclosure - Commitments and Contingencies link:presentationLink link:calculationLink link:definitionLink 9952161 - Disclosure - Investments link:presentationLink link:calculationLink link:definitionLink 9952162 - Disclosure - Fair Value Measurements link:presentationLink link:calculationLink link:definitionLink 9952163 - Disclosure - Liability Related to the Revenue Interest Purchase Agreement link:presentationLink link:calculationLink link:definitionLink 9952164 - Disclosure - Sale of Future Royalties link:presentationLink link:calculationLink link:definitionLink 9952165 - Disclosure - Convertible Notes link:presentationLink link:calculationLink link:definitionLink 9952166 - Disclosure - Other Accrued Liabilities link:presentationLink link:calculationLink link:definitionLink 9952167 - Disclosure - Stock Compensation link:presentationLink link:calculationLink link:definitionLink 9952168 - Disclosure - Income Taxes link:presentationLink link:calculationLink link:definitionLink 9952169 - Disclosure - Stockholders' Deficit link:presentationLink link:calculationLink link:definitionLink 9952170 - Disclosure - Net Loss Per Common Share link:presentationLink link:calculationLink link:definitionLink 9954471 - Disclosure - Summary of Significant Accounting Policies (Policies) link:presentationLink link:calculationLink link:definitionLink 9954472 - Disclosure - Inventories, net (Tables) link:presentationLink link:calculationLink link:definitionLink 9954473 - Disclosure - Investments (Tables) link:presentationLink link:calculationLink link:definitionLink 9954474 - Disclosure - Fair Value Measurements (Tables) link:presentationLink link:calculationLink link:definitionLink 9954475 - Disclosure - Liability Related to the Revenue Interest Purchase Agreement (Tables) link:presentationLink link:calculationLink link:definitionLink 9954476 - Disclosure - Sale of Future Royalties (Tables) link:presentationLink link:calculationLink link:definitionLink 9954477 - Disclosure - Other Accrued Liabilities (Tables) link:presentationLink link:calculationLink link:definitionLink 9954478 - Disclosure - Stock Compensation (Tables) link:presentationLink link:calculationLink link:definitionLink 9954479 - Disclosure - Stockholders' Deficit (Tables) link:presentationLink link:calculationLink link:definitionLink 9954481 - Disclosure - The Company and Basis of Presentation (Details) link:presentationLink link:calculationLink link:definitionLink 9954482 - Disclosure - Summary of Significant Accounting Policies (Details) link:presentationLink link:calculationLink link:definitionLink 9954483 - Disclosure - Collaborations with Third Parties (Details) link:presentationLink link:calculationLink link:definitionLink 9954484 - Disclosure - Commitments and Contingencies (Details) link:presentationLink link:calculationLink link:definitionLink 9954485 - Disclosure - Investments - Summary of Cash Equivalents and Short-Term Investments (Details) link:presentationLink link:calculationLink link:definitionLink 9954486 - Disclosure - Investments - Summary of Cash Equivalents and Short-Term Investments (Details) link:presentationLink link:calculationLink link:definitionLink 9954487 - Disclosure - Liability Related to the Revenue Interest Purchase Agreement - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954488 - Disclosure - Fair Value Measurements (Details) link:presentationLink link:calculationLink link:definitionLink 9954489 - Disclosure - Liability Related to the Revenue Interest Purchase Agreement - Summary of Revenue Interest Liability (Details) link:presentationLink link:calculationLink link:definitionLink 9954490 - Disclosure - Liability Related to the Revenue Interest Purchase Agreement - Summary of Revenue Interest Liability (Details) link:presentationLink link:calculationLink link:definitionLink 9954491 - Disclosure - Sale of Future Royalties - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954492 - Disclosure - Schedule of Activity Within Royalty Sale Liability (Details) link:presentationLink link:calculationLink link:definitionLink 9954493 - Disclosure - Convertible Notes (Details) link:presentationLink link:calculationLink link:definitionLink 9954494 - Disclosure - Other Accrued Liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 9954495 - Disclosure - Stock Compensation - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 9954496 - Disclosure - Stock Compensation - Schedule of Stock Options (Details) link:presentationLink link:calculationLink link:definitionLink 9954497 - Disclosure - Stock Compensation - PBSOs (Details) link:presentationLink link:calculationLink link:definitionLink 9954498 - Disclosure - Stock Compensation - RSUs (Details) link:presentationLink link:calculationLink link:definitionLink 9954499 - Disclosure - Stock Compensation - PBSRs (Details) link:presentationLink link:calculationLink link:definitionLink 9954500 - Disclosure - Income Taxes (Details) link:presentationLink link:calculationLink link:definitionLink 9954501 - Disclosure - Stockholders' Deficit (Details) link:presentationLink link:calculationLink link:definitionLink 9954502 - Disclosure - Stockholders' Deficit - Summary of Warrants and Pre-funded Warrants Outstanding (Details) link:presentationLink link:calculationLink link:definitionLink 9954503 - Disclosure - Net Loss Per Common Share (Details) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 6 espr-20240930.cal.xml XBRL TAXONOMY EXTENSION CALCULATION LINKBASE DOCUMENT EX-101.DEF 7 espr-20240930\_def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE DOCUMENT EX-101.LAB 8 espr-20240930.lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE DOCUMENT Vested and expected to vest Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Weighted Average Remaining Contractual Term Prepaid clinical development costs Prepaid Clinical Development Costs, Current Represents the amount of consideration paid in advance for clinical development that provides economic benefits within a future period of one year or the normal operating cycle, if longer. Range [Domain] Statistical Measurement [Domain] Gross Unrealized Losses Debt Securities Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax Cover [Abstract] Cover [Abstract] Daiichi Sankyo Europe GmbH ("DSE") Daiichi Sankyo Europe GmbH [Member] Member stands for the Daiichi Sankyo Europe GmbH ("DSE"). Net increase (decrease) in cash and cash equivalents Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Exclusive Developmental Activities [Member] Represents information pertaining to exclusive developmental activities. Issuance of common stock, warrants, and pre-funded warrants, net of issuance costs (in shares) Stock And Warrants Issued During Period, Shares, New Issues Stock And Warrants Issued During Period, Shares, New Issues Trading Symbol Trading Symbol All Trading Arrangements All Trading Arrangements [Member] Debt Instrument, Redemption, Period [Axis] Debt Instrument, Redemption, Period [Axis] Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Net Income [Text Block] Non-NEOs Non-NEOs [Member] Number of consecutive trading days Number Of Consecutive Trading Days Rule 10b-5-1 Arrangement Adopted Rule 10b-5-1 Arrangement Adopted [Flag] Awards Close in Time to MNPI Disclosures Awards Close in Time to MNPI Disclosures [Table] Debt instrument, convertible, conversion ratio Debt Instrument, Convertible, Conversion Ratio Common stock Common Class A [Member] Milestone amount for worldwide sales to receive the third payment Milestone Amount for Worldwide Sales to Receive Third Payment Milestone amount for worldwide sales to receive the Third Payment. Pre Funded Warrant Pre Funded Warrant [Member] Pre Funded Warrant Pay vs Performance Disclosure [Line Items] Peer Group Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Cash Equivalents Cash Equivalents [Member] Debt Instrument, Redemption, Period [Domain] Debt Instrument, Redemption, Period [Domain] Three Largest Customers Three Largest Customers [Member] Represents the ten largest customers of the entity. Accounts receivable Increase (Decrease) in Accounts Receivable Intangible assets Intangible Assets, Net (Including Goodwill) Inventories Inventory, Policy [Policy Text Block] Non-Rule 10b-5-1 Arrangement Adopted Non-Rule 10b-5-1 Arrangement Adopted [Flag] Percentage of increase in royalty rate upon drawdown of third payment Percentage of increase in Royalty Rate Upon Drawdown of Third

Payment The percentage of increase in the Royalty Rate upon drawdown of the Third Payment. Fair Value Measurements Fair Value Disclosures [Text Block] Proceeds from exercise of common stock options Proceeds from Stock Options Exercised Placement fees Payments for Repurchase of Private Placement Award Timing Disclosures [Line Items] Other Performance Measure, Amount Other Performance Measure, Amount Purchase of capped call options associated with convertible notes Payments for Derivative Instrument, Financing Activities Class of Warrant or Right [Axis] Class of Warrant or Right [Axis] Operating lease liabilities Operating Lease, Liability, Noncurrent Collaborations with Third Parties Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Expiration term Warrants and Rights Outstanding, Term Deferred revenue from collaborations Contract with Customer, Liability, Current Plan Name [Domain] Plan Name [Domain] Price per share (in dollars per share) Sale of Stock, Price Per Share Increase (Decrease) in Liability Related to the Revenue Interest Purchase Agreement [Roll Forward] Increase (Decrease) in Liability Related to the Revenue Interest Purchase Agreement [Roll Forward] Increase (Decrease) in Liability Related to the Revenue Interest Purchase Agreement Entity Tax Identification Number Entity Tax Identification Number Cumulative purchaser payment adjustment Revenue Interest Revenues Payment On Which Agreement Terminates Revenue Interests Payment On Which Agreement Terminates Underlying common stock (in shares) Treasury Stock, Shares, Acquired Antidilutive Securities, Name [Domain] Antidilutive Securities, Name [Domain] Money market funds Money Market Funds [Member] Period Two Debt Instrument, Redemption, Period Two [Member] Net cash provided by (used in) operating activities Net Cash Provided by (Used in) Operating Activities Aggregate Intrinsic Value Share Based Compensation Arrangement by Share Based Payment Award Aggregate Intrinsic Value [Abstract] Interests reverted to company Sale Of Future Royalties, Percentage Royalty Interests Reverted To Company Following Receipt Of Threshold Purchase Price Multiple Sale Of Future Royalties, Percentage Royalty Interests Reverted To Company Following Receipt Of Threshold Purchase Price Multiple Proceeds from stock offering, net Sale of Stock, Consideration Received on Transaction Operating activities Net Cash Provided by (Used in) Operating Activities [Abstract] Treasury Stock Treasury Stock, Common [Member] Percent acquired Sale Of Future Royalties, Percentage Royalty Interests Acquired Sale Of Future Royalties, Percentage Royalty Interests Acquired Cost of goods sold Other Cost and Expense, Operating Collaboration revenue Collaboration Revenue [Member] Represents the information pertaining to collaboration revenue. Plan Name [Axis] Plan Name [Axis] Equity Components [Axis] Equity Components [Axis] Award Timing Method Award Timing Method [Text Block] Trading Arrangements, by Individual Trading Arrangements, by Individual [Table] Estimated Fair Value Debt Securities, Available-for-Sale Measurement Frequency [Axis] Measurement Frequency [Axis] Entity Common Stock, Shares Outstanding Entity Common Stock, Shares Outstanding Insider Trading Policies and Procedures [Line Items] Stock-based compensation capitalized into inventory Share-Based Payment Arrangement, Amount Capitalized Use of Estimates Use of Estimates, Policy [Policy Text Block] Milestone payments related to total net sales achievements Future Payment Milestone, Sales Milestones The total amount of potential future payments related to total net sales achievements for Otsuka in Japan, Adjustment to Compensation, Amount Adjustment to Compensation Amount Outstanding Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value Sale of Future Royalties Sale of Future Royalties [Member] Sale of Future Royalties Payables and Accruals [Abstract] Payables and Accruals [Abstract] Compensation Amount Outstanding Recovery Compensation Amount Amount of subsequent installment, subject to regulatory approval Amount of Subsequent Installment, Subject to Regulatory Approval The amount of the subsequent installment which is subject to regulatory approval. Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table [Member] Unrealized gain on investments Other Comprehensive Income (Loss), Available-for-Sale Securities Adjustment, Net of Tax, Portion Attributable to Parent Entity Small Business Entity Small Business Company Selected Measure Amount Company Selected Measure Amount Payment of royalty sale liability issuance costs Payment of royalty sale liability issuance costs Payments of Debt Issuance Costs Tabular List, Table Tabular List [Table Text Block] Effective annual imputed interest rate Sale Of Future Royalties, Effective Annual Imputed Interest Rate Sale Of Future Royalties, Effective Annual Imputed Interest Rate Level A 3 Fair Value, Inputs, Level 3 [Member] Stock compensation Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Consecutive number of months sales must be at or above milestone amount Consecutive Number of Months Sales Must Be At or Above Milestone Amount The consecutive number of months sales must be at or above the milestone amount. Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table [Member] Warrants issued for shares of common stock (in shares) Class of Warrant or Right, Number of Securities Called by Warrants or Rights Investments Debt Securities, Available-for-Sale [Line Items] Vesting of ESPV Shares (in shares) Stock Issued During Period, Shares, Employee Stock Purchase Plans Total potential dilutive shares (in shares) Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount Total amount of subsequent installment, subject to RIPA terms and conditions Amount of Subsequent Installment, Subject to Revenue Interest Purchase Agreement Terms and Conditions The total amount of the subsequent installment, subject to the terms and conditions of the Revenue Interest Purchase Agreement. Exercise of warrants (in shares) Stock Issued During Period, Shares, Warrant Exercises Stock Issued During Period, Shares, Warrant Exercises Consideration cash payment Future Up-Front Payment Future Up-Front Payment Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Amortization of premiums and discounts on investments Accretion (amortization) of premiums and discounts on investments Accretion (Amortization) of Discounts and Premiums, Investments Current assets: Assets, Current [Abstract] Common stock purchasable under warrants (in shares) Common Stock Purchasable Under Warrants Common Stock Purchasable Under Warrants Other comprehensive income (loss): Other Comprehensive Income (Loss), Net of Tax [Abstract] Inventories, net Inventory Disclosure [Text Block] Treasury stock (in shares) Treasury Stock, Common, Shares Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Number of business days Number Of Business Days Revenue interest rate which will take effect if annual net sales equals or exceeds the sales threshold by December 31, 2024 Revenue Interest Rate, Tier Two The Revenue Interest Rate which will take effect if annual net sales equal or exceed \$350.0 million by December 31, 2021. Product and Service [Domain] Product and Service [Domain] Common shares under option Common shares under option Share-Based Payment Arrangement, Option [Member] Debt Securities, Available-for-sale [Table] Debt Securities, Available-for-sale [Table] Vested (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Weighted Average Grant Date Fair Value Debt instrument, convertible, threshold percentage of last reported sale price Debt Instrument, Convertible, Threshold Percentage Of Last Reported Sale Price Debt Instrument, Convertible, Threshold Percentage Of Last Reported Sale Price Fair Value Disclosures [Abstract] Fair Value Disclosures [Abstract] Depreciation expense Depreciation Schedule of Antidilutive Securities Excluded from Computation of Earnings Per Share [Table] Antidilutive Security, Excluded EPS Calculation [Table] Comprehensive loss Comprehensive Income (Loss), Net of Tax, Attributable to Parent Preferred stock, outstanding (in shares) Preferred Stock, Shares Outstanding Warrants Warrant [Member] Security Exchange Name Security Exchange Name Award Type [Axis] Award Type [Axis] Revenue interest rate if annual net sales equal or exceed the Sales Threshold and if the Purchasers receive 100% of their invested capital by December 31, 2024 Revenue Interest Rate, Tier Three The Revenue Interest Rate which will take effect if annual net sales equals or exceeds the Sales Threshold and if the Purchasers receive 100% of their invested capital by December 31, 2024. Common stock purchasable under prefunded warrants (in shares) Common Stock Purchasable Under Prefunded Warrants Common Stock Purchasable Under Prefunded Warrants Milestone payment, first JNDA submissions Future Payment Milestone, First Submission of Japanese New Drug Application, Otsuka Territory The amount of a potential future payment which becomes due with the submission of a Japanese New Drug Application (JNDA), in the Otsuka Territory. Reclassification out of Accumulated Other Comprehensive Income Reclassification out of Accumulated Other Comprehensive Income [Member] Exercised (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price Number of RSUs Number of PBRSUs Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number of Shares [Roll Forward] Work in process Inventory, Work in Process, Net of Reserves Property and equipment, net Property, Plant and Equipment, Net Repayment amount expected to pay in next twelve months Sale Of Future Royalties, Repayment Obligation Amount Expected In Next Twelve Months Sale Of Future Royalties, Repayment Obligation Amount Expected In Next Twelve Months Total liabilities Liabilities Securities Purchase Agreement Securities Purchase Agreement [Member] Securities Purchase Agreement Exercisable (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Exercise Price Convertible Debt Convertible Debt [Member] Common stock, par value (in dollars per share) Common Stock, Par or Stated Value Per Share Forgone Recovery, Explanation of Impracticability Forgone Recovery, Explanation of Impracticability [Text Block] Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table] Schedule of Share-based Compensation Arrangements by Share-Based Payment Award [Table] Schedule of Company's Cash Equivalents and Short-Term Investments Unrealized Gain (Loss) on Investments [Table Text Block] Expiration Date Trading Arrangement Expiration Date Investing activities Net Cash Provided by (Used in) Investing Activities [Abstract] Purchaser Discounts And Commissions And Offering Expenses Payable Purchaser Discounts And Commissions And Offering Expenses Payable [Member] Purchaser Discounts And Commissions And Offering Expenses Payable Operating lease liabilities Operating Lease, Liability, Current Total Shareholder Return Amount Total Shareholder Return Amount Common stock, issued (in shares) Common Stock, Shares, Issued Sale of Future Royalties Sale of Future Royalties Disclosure [Text Block] Sale of Future Royalties Disclosure Average trading-day period Debt Instrument, Convertible, Threshold Consecutive Trading Days Number of notices received from pharmaceutical companies Abbreviated New Drug Application Litigation, Number Of Notices Received Abbreviated New Drug Application Litigation, Number Of Notices Received Equity Awards Adjustments, Footnote Equity Awards Adjustments, Footnote [Text Block] Concentration risk Concentration Risk, Percentage Other accrued liabilities Increase (Decrease) in Other Accrued Liabilities Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Adopted [Flag] Exercise of stock options (in shares) Exercised (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period Debt instrument, scheduled trading day Debt Instrument, Redemption Option, Period Prior To Maturity Date, Scheduled Trading Days Debt Instrument, Redemption Option, Period Prior To Maturity Date, Scheduled Trading Days Debt Instrument [Line Items] Debt Instrument [Line Items] Named Executive Officers, Footnote Named Executive Officers, Footnote [Text Block] Weighted-Average Exercise Price Per Share Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price [Abstract] Common stock, authorized (in shares) Common Stock, Shares Authorized Basis of Presentation Basis of Accounting, Policy [Policy Text Block] Weighted-average shares outstanding - diluted (in shares) Weighted Average Number of Shares Outstanding, Diluted Other Nonoperating Income (Expense) Other Nonoperating Income (Expense) [Member] Proceeds from royalty sale liability Proceeds From Royalty Sale Liability, Net Of Issuance Costs Proceeds From Royalty Sale Liability, Net Of Issuance Costs MNPI Disclosure Timed for Compensation Value MNPI Disclosure Timed for Compensation Value [Flag] Commitment Offering Commitment Offering [Member] Commitment Offering Long-term Debt, Type [Axis] Long-Term Debt, Type [Axis] Total stockholders' deficit Beginning balance Ending balance Equity, Attributable to Parent Collaborations with Third Parties Collaborative Arrangement Disclosure [Text Block] Number of customers Concentration Risk, Number of Customers The number of the Company's customers. Balance Sheet Location [Axis] Statement of Financial Position Location, Balance [Axis] Interest expense Interest expense recognized Interest Expense, Nonoperating Concentration Risk Type [Domain] Concentration Risk Type [Domain] Selling, general and administrative Selling, General and Administrative Expense Summary of Revenue Interest Liability Activity During the Period Schedule of Revenue Interest Liability [Table Text Block] Tabular disclosure of information pertaining to the revenue interest liability. Other comprehensive gain Other Comprehensive Income (Loss), Net of Tax, Portion Attributable to Parent Recurring fair value measurement Fair Value, Recurring [Member] Accounts receivable Accounts Receivable, after Allowance for Credit Loss, Current Debt instrument, convertible, conversion price (in dollars per share) Debt Instrument, Convertible, Conversion Price Granted (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Gross Purchase discount Employee Stock Purchase Plan, Percentage Discount on Shares The discount at which shares may be purchased under the employee stock purchase plan, calculated as a stated percentage of the lesser of the closing price of the Company's common stock on the NASDAQ Global Select Market (i) on the first trading day of the offering period or (ii) the last day of any offering period. Product sales, net Product [Member] Net (Loss) Income Per Common Share Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Number of common stock shares available for issuance (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Authorized Sale of Stock [Domain] Sale of Stock [Domain] Long-term debt Long-Term Debt Pension Adjustments Prior Service Cost Pension Adjustments Prior Service Cost [Member] Document Fiscal Period Focus Document Fiscal Period Focus All Executive Categories All Executive Categories [Member] Proceeds from issuance of common stock from ATM program, net of issuance costs Proceeds From Issuance Of Common Stock From ATM Program Proceeds From Issuance Of Common Stock From ATM Program Balance Sheet Location [Domain] Statement of Financial Position Location, Balance [Domain] Shares issuable upon conversion of convertible notes Convertible Debt Securities [Member] Changed Peer Group, Footnote Changed Peer Group, Footnote [Text Block] Outstanding Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term Assets Assets [Abstract] Percentage of revenue interest payments to qualify for third payment applicable percentage Percentage Of Revenue Interest Payments Received By December 31, 2024, To Qualify For Third Payment Applicable Percentage Percentage Of Revenue Interest Payments Received By December 31, 2024, To Qualify For Third Payment Applicable Percentage Proceeds from exercise of warrants, net of issuance costs Proceeds from Warrant Exercises Duration of offering periods Employee Stock Purchase Plan, Duration of Offering Period The duration of offering periods in which employees may purchase stock, , in PnYnMnDtNnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Document Type Document Type Vesting of restricted stock units Stock Issued During Period, Value, Restricted Stock Award, Gross Pension Benefits Adjustments, Footnote [Text Block] Total Shareholder Return Vs Peer Group Total Shareholder Return Vs Peer Group Total Shareholder Return Vs Peer Group [Text Block] Estimated offering expenses Payments for Commissions Vesting of restricted stock units and performance-based restricted stock units (in shares) Stock Issued During Period, Shares, Restricted Stock Award, Gross Exercisable Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term Vested (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period Amortized Cost Debt Securities, Available-for-Sale, Amortized Cost Weighted-Average Remaining Contractual Term (Years) Share Based Compensation Arrangement by Share Based Payment Award Options Weighted Average Remaining Contractual Term [Abstract] Upfront cash payment received (paid) Up-Front Payment The amount of up-front payment received (paid) . Maximum Maximum [Member] Equity Valuation Assumption Difference, Footnote Equity Valuation Assumption Difference, Footnote [Text Block] Antidilutive Securities [Axis] Antidilutive Securities [Axis] Accounts payable Accounts Payable, Current Accounting Policies [Abstract] Accounting Policies [Abstract] Revenues: Revenues [Abstract] Pre Funded Warrant And Accompanying Warrant Pre Funded Warrant And Accompanying Warrant [Member] Pre Funded Warrant And Accompanying Warrant Revenue interest liability Revenue Interest Liability, NonCurrent Liability related to Revenue Interest Purchase Agreement ("RIPA"), classified as noncurrent. Current Fiscal Year End Date Current Fiscal Year End Date Accrued interest receivable Accrued Investment Income Receivable Statistical Measurement [Axis] Statistical Measurement [Axis] PEO Name PEO Name Total shares of common stock from exercisable warrants outstanding (in shares) Class of Warrant or Right, Outstanding Non-Rule 10b-5-1 Arrangement Terminated Non-Rule 10b-5-1 Arrangement Terminated [Flag] Shares issued (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Shares Issued in Period Inducement Equity Plan 2017 Inducement Equity Plan 2017 [Member] Inducement Equity Plan 2017 Significant Accounting Policies [Table] Significant Accounting Policies [Table] Disclosure of information about significant accounting policies. Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Total Compensation Amount Equity Award [Domain] Award Type [Domain] Name Outstanding Recovery, Individual Name Cardiovascular Risk Outcome Less than Twenty Percent Cardiovascular Risk Outcome Greater Than Fifteen But Less Than Twenty Percent [Member] Cardiovascular Risk Outcome Greater Than Fifteen But Less Than Twenty Percent Exchange Agreement, threshold trading days Debt Instrument, Exchange Agreement, Convertible, Threshold Trading Days Debt Instrument, Exchange Agreement, Convertible, Threshold Trading Days Number of revenue sources Number Of Sources Of Revenue Number Of Sources Of Revenue Consideration received Royalty Sale, Consideration Received Royalty Sale, Consideration Received Royalty Sale, Consideration Received Schedule of Shares Excluded From Calculation of Diluted Net (Loss) Income Per Share Schedule of Antidilutive Securities Excluded from Computation of Earnings Per Share [Table Text Block] Compensation Actually Paid vs. Company Selected Measure Compensation Actually Paid vs. Company Selected Measure [Text Block] Non-PEO NEO Non-PEO NEO [Member] Option period Sale of Stock, Underwriter Option Period Sale of Stock, Underwriter Option Period Daiichi Sankyo Co. Ltd Daiichi Sankyo Co. Ltd Additional Paid-In Capital Additional Paid-in Capital [Member] Award Timing Predetermined Award Timing Predetermined [Flag] License and Collaboration Agreement Collaborative



Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value [Abstract] Non-cash right of use asset Non Cash Right Of Use Asset Represents the difference between the lease asset and the lease liability. Liability Related to the Revenue Interest Purchase Agreement Liability Related to the Revenue Interest Purchase Agreement No definition. Income Taxes Income Tax Disclosure [Text Block] Earnings Per Share [Abstract] Earnings Per Share [Abstract] Equity [Abstract] Raw materials Inventory, Raw Materials, Net of Reserves Accumulated deficit Retained Earnings (Accumulated Deficit) Class of Stock [Domain] Class of Stock [Domain] Proceeds from issuance of common stock, warrants, and pre-funded warrants, net of issuance costs Proceeds From Issuance Of Common Stock Warrants, And Pre-Funded Warrants, Net Of Issuance Costs Forfeited or expired (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period, Weighted Average Exercise Price Inventories Increase (Decrease) in Inventories Debt issuance costs Debt Issuance Costs, Gross Percentage of invested capital received by December 31, 2024, to qualify for second reduced revenue interest rate Percentage of Invested Capital Received By December 31, 2024, To Qualify For Second Reduced Revenue Interest Rate Percentage of invested capital received by December 31, 2024, to qualify for second reduced revenue interest rate, Schedule of Activity Within Royalty Sale Liability Schedule of Debt [Table Text Block] Organization, Consolidation and Presentation of Financial Statements [Abstract] Organization, Consolidation and Presentation of Financial Statements [Abstract] Aggregate Available Trading Arrangement, Securities Aggregate Available Amount Equity Awards Adjustments Equity Awards Adjustments [Member] Net cash provided by financing activities Net Cash Provided by (Used in) Financing Activities Underlying Securities Award Underlying Securities Amount Unvested PBRUS Unvested PBRUS Performance Shares [Member] Investments Investments in Debt and Marketable Equity Securities (and Certain Trading Assets) Disclosure [Text Block] Sale of Future Royalties [Roll Forward] Sale of Future Royalties [Roll Forward] Sale of Future Royalties Amendment Flag Entity Registrant Name Entity Registrant Name Common stock issuance costs not yet paid Common Stock Issuance Costs Incurred, Not Yet Paid Common Stock Issuance Costs Incurred, Not Yet Paid Adjustment to Non-PEO NEO Compensation Footnote Adjustment to Non-PEO NEO Compensation Footnote [Text Block] Stock Appreciation Rights (SARS) Stock Appreciation Rights (SARS) [Member] Company deposit value in blocked account Blocked Account Deposit Amount If Specified Net Revenue Does Not Meet Threshold Blocked Account Deposit Amount If Specified Net Revenue Does Not Meet Threshold Reclassification out of Accumulated Other Comprehensive Income [Axis] Reclassification out of Accumulated Other Comprehensive Income [Axis] Fair Value as of Grant Date Award Grant Date Fair Value Customer Concentration Risk Customer Concentration Risk [Member] Vested and expected to vest Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Aggregate Intrinsic Value Expenses payable Debt Issuance Costs, Net Level 2 Fair Value, Inputs, Level 2 [Member] Partner milestone payments Potential Proceeds From Partner Milestone Payments Potential Proceeds From Partner Milestone Payments Issued stock (in shares) Sale of Stock, Number of Shares Issued in Transaction Convertible Notes Debt Disclosure [Text Block] Fair Value Hierarchy [Domain] Fair Value Hierarchy and NAV [Domain] Gross proceeds from revenue interest liability Gross Proceeds from Revenue Interest Purchase Agreement The cash inflow from a revenue interest purchase agreement, Recovery of Erroneously Awarded Compensation Disclosure [Line Items] Debt instrument, face amount Debt Instrument, Face Amount Issuance of common stock from ATM program, net of issuance costs Stock Issued During Period, Value, New Issues Royalty sale issuance costs Royalty Sale Issuance Costs Royalty Sale Issuance Costs Milestone payment, achievement of the primary MACE in the CLEAR Outcomes study and CV risk reduction rate on the U.S. label Future Payment Milestone, Achievement of Drug Trial Outcomes Studies The amount of potential future payment which becomes due with the achievement of the primary MACE in the CLEAR Outcomes study and the CV risk reduction rate on the U.S. label, depending on the range of relative risk reduction in the CLEAR Outcomes study. Royalty sale liability Royalty Sale Liability, Current Royalty Sale Liability, Current Entity Address, Postal Zip Code Entity Address, Postal Zip Code Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Liability Related to the Revenue Interest Purchase Agreement Liability Related to the Revenue Interest Purchase Agreement [Text Block] The entire disclosure of liabilities related to the Revenue Interest Purchase Agreement entered into by the Company with Eiger III SA LLC ("Oberland"). Restatement Determination Date, Restatement Determination Date [Axis] Arrangements and Non-arrangement Transactions [Domain] Collaborative Arrangement and Arrangement Other than Collaborative [Domain] Title of 12(b) Security Title of 12(b) Security Concentration Risk Type [Axis] Concentration Risk Type [Axis] Common stock, \$0.001 par value; 480,000,000 shares authorized as of September 30, 2024 and 480,000,000 shares authorized as of December 31, 2023; 197,434,696 shares issued at September 30, 2024 and 120,204,513 shares issued at December 31, 2023 Common Stock, Value, Issued Share-based Payment Arrangement [Abstract] Share-Based Payment Arrangement [Abstract] RIPA Amendment Revenue Interest Purchase Agreement Amendment [Member] Revenue Interest Purchase Agreement Amendment Cash and cash equivalents Cash and Cash Equivalents, at Carrying Value Purchase price (in dollars per share) Class of Warrant or Right, Purchase Price Of Warrants Or Rights Class of Warrant or Right, Purchase Price Of Warrants Or Rights Certificates of deposit Certificates of Deposit [Member] Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested [Member] Maximum annual contributions per employee, as a percentage of base salary Employee Stock Purchase Plan, Maximum Annual Contributions Per Employee, Percent Maximum percentage of employee gross pay the employee may contribute to an employee stock purchase plan. Debt instrument, convertible, threshold trading days Debt Instrument, Convertible, Threshold Trading Days Forfeited (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value Loss on extinguishment of debt Non-cash loss on extinguishment of debt Loss on extinguishment of debt Gain (Loss) on Extinguishment of Debt Increase in number of shares of common stock reserved for future issuance (in shares) Common Stock, Capital Shares Reserved for Future Issuance, Increase Common Stock, Capital Shares Reserved for Future Issuance, Increase Financing activities Net Cash Provided by (Used in) Financing Activities [Abstract] Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested [Member] Preferred stock, \$0.001 par value; 5,000,000 shares authorized and no shares issued or outstanding as of September 30, 2024 and December 31, 2023 Preferred Stock, Value, Issued Repurchase of revenue interest liability Payments For Repurchase Of Revenue Interest Liability Number of Options Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding [Roll Forward] ESPP Shares issuable related to the ESPP Employee Stock [Member] Convertible notes, net of issuance costs Convertible Notes Payable, Noncurrent Net loss per common share - basic (in dollars per share) Earnings Per Share, Basic Accounts payable Increase (Decrease) in Accounts Payable Proceeds from issuance of common stock, net of issuance costs Proceeds from Issuance of Common Stock Adjustment To PEO Compensation, Footnote Adjustment To PEO Compensation, Footnote [Text Block] Award Timing MNPI Disclosure Award Timing MNPI Disclosure [Text Block] Aggregate Pension Adjustments Service Cost Aggregate Pension Adjustments Service Cost [Member] Amount of subsequent installment, subject to achievement of sales threshold Amount of Subsequent Installment, Subject to Achievement of Sales Threshold The amount of the subsequent installment which is subject to the achievement of the Sales Threshold as defined in the Revenue Interest Purchase Agreement. Proceeds from debt, net of issuance costs Proceeds from Debt, Net of Issuance Costs Compensation Actually Paid vs. Other Measure Compensation Actually Paid vs. Other Measure [Text Block] Total current liabilities Liabilities, Current Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year [Member] Unrecognized stock-based compensation expense, options Share-Based Payment Arrangement, Nonvested Award, Option, Cost Not yet Recognized, Amount Other Accrued Liabilities Other Liabilities Disclosure [Text Block] Total assets Assets Concentration of Risk Concentration Risk, Credit Risk, Policy [Policy Text Block] Granted (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period Unvested RSUs Unvested Restricted Stock And Restricted Stock Units [Member] Represents information pertaining to unvested restricted stock and restricted stock units. Over-Allocation Option Over-Allocation Option [Member] Purchase of property and equipment Payments to Acquire Property, Plant, and Equipment Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Violation of Home Country Law, Amount Commitments and contingencies (Note 5) Commitments and Contingencies Termination Date Trading Arrangement Termination Date Wainwright Wainwright [Member] Wainwright Class of Warrant or Right [Domain] Class of Warrant or Right [Domain] The Company and Basis of Presentation Business Description and Basis of Presentation [Text Block] Exercise price (in dollars per share) Class of Warrant or Right, Exercise Price of Warrants or Rights Fair value measurements Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Debt instrument, convertible, threshold percentage of stock price trigger Debt Instrument, Convertible, Threshold Percentage of Stock Price Trigger Stock Compensation Share-Based Payment Arrangement [Text Block] Non-cash interest expense related to the royalty sale liability Non Cash Interest Expense Related To Royalty Sale Liability Non Cash Interest Expense Related To Royalty Sale Liability Capped Call Capped Call [Member] Capped Call Entity Address, City or Town Entity Address, City or Town Debt Instrument [Axis] Debt Instrument [Axis] Summary of Activity Relating to the Company's Options and Performance-Based Options to Purchase Common Stock Share-Based Payment Arrangement, Option, Activity [Table Text Block] Amount of maximum annual contributions per employee Employee Stock Purchase Plan, Maximum Annual Contributions Per Employee, Amount Maximum amount the employee may contribute to an employee stock purchase plan. Stock-based compensation expense Share-Based Payment Arrangement, Expense Net loss Net income (loss) Net loss Net Income (Loss) Attributable to Parent Trading Arrangement: Trading Arrangement [Axis] Investments, Debt and Equity Securities [Abstract] Investments, Debt and Equity Securities [Abstract] Cash payment to be received upon certain commercial milestones Cash Payment To Be Received Upon Certain Commercial Milestones Cash Payment To Be Received Upon Certain Commercial Milestones Granted (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Grants in Period, Weighted Average Exercise Price Pay vs Performance Disclosure, Table Pay vs Performance [Table Text Block] Forfeited (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeited in Period Percentage of revenue interests payment on which agreement terminates Percentage Of Revenue Interests Payment on Which Agreement Terminates Percentage of revenue interests payment on which agreement terminates. Loss Contingencies [Table] Loss Contingencies [Table] Milestone payment, first NHI Price Listing for NEXLETO in the Otsuka Territory Future Payment Milestone, First National Health Insurance Price Listing, Otsuka Territory The amount of a potential future payment which becomes due with the first National Health Insurance price listing for NEXLETO in the Otsuka Territory. Equity Awards Adjustments, Excluding Value Reported in Compensation Table Equity Awards Adjustments, Excluding Value Reported in the Compensation Table [Member] Oberland Eiger Iii Sa Llc [Member] Represents the information pertaining to revenue interest purchase agreement ("RIPA") with Oberland. Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year [Member] Entity File Number Entity File Number Estimated number of study patients Estimated Number Of Study Patients Estimated Number Of Study Patients Document Fiscal Year Focus Document Fiscal Year Focus Income Statement [Abstract] Income Statement [Abstract] Entity Address, Address Line One Entity Address, Address Line One Product Concentration Risk Product Concentration Risk [Member] Debt Instrument, Name [Domain] Debt Instrument, Name [Domain] Accrued other Other Accrued Liabilities, Current Total assets at fair value Assets, Fair Value Disclosure Name Forgone Recovery, Individual Name Exercisable Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Intrinsic Value Document Period End Date Document Period End Date Sale of Stock [Axis] Sale of Stock [Axis] Finished goods Inventory, Finished Goods, Net of Reserves Award Timing MNPI Considered Award Timing MNPI Considered [Flag] Outstanding and unvested at the beginning of period (in shares) Outstanding and unvested at the ending of period (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number Summary of Significant Accounting Policies Significant Accounting Policies [Line Items] 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. Insider Trading Arrangements [Line Items] Inventory Disclosure [Abstract] Inventory Disclosure [Abstract] Outstanding Aggregate Erroneous Compensation Amount Outstanding Aggregate Erroneous Compensation Amount PEO Actually Paid Compensation Amount PEO Actually Paid Compensation Amount Proceeds from exercise of pre-funded warrants Proceeds From Pre Funded Warrant Exercises Proceeds From Pre Funded Warrant Exercises Adjustment to Compensation: Adjustment to Compensation [Axis] Aggregate offering price shares Sale Of Stock, Authorized Amount Sale Of Stock, Authorized Amount Other prepaid and current assets Prepaid Expense and Other Assets, Current Subsidiary or Equity Method Investee, Sale of Stock by Subsidiary or Equity Investee [Table] Subsidiary or Equity Method Investee, Sale of Stock, Type [Table] At The Market Program At The Market Program [Member] At The Market Program Non-cash interest expense related to the revenue interest liability Non Cash Interest Expense Related To Revenue Interest Liability The amount of non-cash expense included in interest expense associated with the revenue interest liability. Document Transition Report Document Transition Report Document Quarterly Report Document Quarterly Report Warrants Warrants [Member] Warrants Fair Value, Recurring and Nonrecurring [Table] Fair Value, Recurring and Nonrecurring [Table] Customer [Domain] Customer [Domain] Entity Current Reporting Status Entity Current Reporting Status Accumulated Deficit Retained Earnings [Member] Amortization of debt issuance costs Amortization of Debt Issuance Costs Pension Adjustments Service Cost Pension Adjustments Service Cost [Member] Weighted-average shares outstanding - basic (in shares) Weighted Average Number of Shares Outstanding, Basic Stock Price or TSR Estimation Method Stock Price or TSR Estimation Method [Text Block] Subsidiary, Sale of Stock [Line Items] Subsidiary, Sale of Stock [Line Items] RSUs Restricted Stock Units (RSUs) [Member] Nature of Expense [Axis] Nature of Expense [Axis] Increase (Decrease) in Stockholders' Equity Increase (Decrease) in Stockholders' Equity [Roll Forward] Accrued professional fees Accrued Professional Fees, Current Executive Category: Executive Category [Axis] Name Awards Close in Time to MNPI Disclosures, Individual Name Cardiovascular Risk Cardiovascular Risk [Member] Cardiovascular Risk Revenue Benchmark Revenue Benchmark [Member] Minimum amount of annual net sales to qualify for reduced revenue interest rate by December 31, 2021 Minimum Amount of Annual Net Sales To Qualify for Reduced Revenue Interest Rate The minimum amount of annual net sales to qualify for reduced revenue interest rate by December 31, 2021. Entity Filer Category Entity Filer Category Warrant Amendment Agreements Warrant Amendment Agreements [Member] Warrant Amendment Agreements Income Statement Location [Domain] Statement of Income Location, Balance [Domain] Loss Contingencies [Line Items] Loss Contingencies [Line Items] Company Selected Measure Name Company Selected Measure Name EX-101.PRE 9 espr-20240930\_pre.xml XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE DOCUMENT XML 11 R1.htm IDEA: XBRL DOCUMENT v3.24.3 Cover Page - shares 9 Months Ended Sep. 30, 2024 Nov. 01, 2024 Cover [Abstract] A Document Type 10-Q A Document Quarterly Report true A Document Period End Date Sep. 30, 2024 A Document Transition Report false A Entity File Number 001-35986 A Entity Registrant Name Esperion Therapeutics, Inc. A Entity Incorporation, State or Country Code DE A Entity Tax Identification Number 26-1870780 A Entity Address, Address Line One 3891 Rancho Drive, Suite A 150 A Entity Address, City or Town Ann Arbor A Entity Address, State or Province MI A Entity Address, Postal Zip Code 48108 A City Area Code 734 A Local Phone Number 887-3903 A Title of 12(b) Security Common Stock, par value \$0.001 per share A Trading Symbol ESPR A Security Exchange Name NASDAQ A Entity Current Reporting Status Yes A Entity Filer Category Non-accelerated Filer A Entity Small Business true A Entity Emerging Growth Company false A Entity Common Stock, Shares Outstanding A 197,035,171 Entity Central Index Key 0001434868 A Current Fiscal Year End Date -12-31 A Document Fiscal Year Focus 2024 A Document Period Focus Q3 A Amendment Flag false A X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei\_AmendmentFlag Namespace Prefix: dei\_Data Type: xrbl:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei\_CityAreaCode Namespace Prefix: dei\_Data Type: xrbl:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCover page. + ReferencesNo definition available. + Details Name: dei\_CoverAbstract Namespace Prefix: dei\_Data Type: xrbl:stringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei\_CurrentFiscalYearEndDate Namespace Prefix: dei\_Data Type: xrbl:gMonthDayItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei\_DocumentFiscalPeriodFocus Namespace Prefix: dei\_Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei\_DocumentFiscalYearFocus Namespace Prefix: dei\_Data Type: xrbl:gYearItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details

Namespace Prefix: dei\_Data Type: xbrli:datatype Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a quarterly report. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei\_DocumentQuarterlyReport Namespace Prefix: dei\_Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei\_DocumentTransitionReport Namespace Prefix: dei\_Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei\_DocumentType Namespace Prefix: dei\_Data Type: dei:substitutionTypeItemBalance Type: na Period Type: duration X - DefinitionAddressLine 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei\_EntityAddressAddressLine1 Namespace Prefix: dei\_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei\_EntityAddressCityOrTown Namespace Prefix: dei\_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei\_EntityAddressPostalZipCode Namespace Prefix: dei\_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei\_EntityAddressStateOrProvince Namespace Prefix: dei\_Data Type: dei:stateOrProvinceItemBalance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei\_EntityCentralIndexKey Namespace Prefix: dei\_Data Type: dei:centralIndexKeyItemBalance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei\_EntityCommonStockSharesOutstanding Namespace Prefix: dei\_Data Type: xbrli:sharesItemBalance Type: na Period Type: instant X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei\_EntityCurrentReportingStatus Namespace Prefix: dei\_Data Type: dei:yesNoItemBalance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei\_EntityEmergingGrowthCompany Namespace Prefix: dei\_Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei\_EntityFileNumber Namespace Prefix: dei\_Data Type: dei:fileNumberItemBalance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei\_EntityFilerCategory Namespace Prefix: dei\_Data Type: dei:filerCategoryItemBalance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei\_EntityIncorporationStateCountryCode Namespace Prefix: dei\_Data Type: dei:edgarStateCountryItemBalance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Regulation S-T -Number 232 -Section 405 + Details Name: dei\_EntityInteractiveDataCurrent Namespace Prefix: dei\_Data Type: dei:yesNoItemBalance Type: na Period Type: duration X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei\_EntityRegistrantName Namespace Prefix: dei\_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei\_EntityShellCompany Namespace Prefix: dei\_Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicates that the company is a Smaller Reporting Company (SRC). + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei\_EntitySmallBusiness Namespace Prefix: dei\_Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei\_EntityTaxIdentificationNumber Namespace Prefix: dei\_Data Type: dei:employerIdItemBalance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei\_LocalPhoneNumber Namespace Prefix: dei\_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionTitle of a (12b) registered security. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b + Details Name: dei\_Security12bTitle Namespace Prefix: dei\_Data Type: dei:securityTitleItemBalance Type: na Period Type: duration X - DefinitionName of the Exchange on which a security is registered. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection d1-1 + Details Name: dei\_SecurityExchangeName Namespace Prefix: dei\_Data Type: dei:edgarExchangeCodeItemBalance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei\_TradingSymbol Namespace Prefix: dei\_Data Type: dei:tradingSymbolItemBalance Type: na Period Type: duration XML 12 R2.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Balance Sheets - USD (\$ ) in Thousands Sep. 30, 2024 Dec. 31, 2023 Current assets: A Cash and cash equivalents \$ 144,717 \$ 82,248 Accounts receivable 67,824 48,494 Prepaid clinical development costs 499 193 Inventories, net 80,102 65,623 Other prepaid and current assets 14,413 4,507 Total current assets 307,555 201,065 Property and equipment, net 281 0 Right of use operating lease assets 6,222 4,675 Intangible assets 56 56 Total assets 314,114 205,796 Current liabilities: A Accounts payable 34,864 31,718 Accrued clinical development costs 3,546 3,441 Accrued variable consideration 52,003 34,284 Other accrued liabilities 19,247 24,998 Revenue interest liability 0 34,828 Royalty sale liability 38,394 0 Deferred revenue from collaborations 15,078 25,402 Operating lease liabilities 2,741 1,553 Total current liabilities 165,873 156,224 Convertible notes, net of issuance costs 262,922 261,596 Revenue interest liability 0 239,950 Royalty sale liability 252,229 0 Operating lease liabilities 3,299 3,020 Total liabilities 684,323 660,790 Commitments and contingencies (Note 5) Stockholders' equity: A Preferred stock, \$0.001 par value; 5,000,000 shares authorized and no shares issued or outstanding as of September 30, 2024 and December 31, 2023 0 Common stock, \$0.001 par value; 480,000,000 shares authorized as of September 30, 2024 and 480,000,000 shares authorized as of December 31, 2023; 197,434,696 shares issued at September 30, 2024 and 120,204,513 shares issued at December 31, 2023 195 118 Additional paid-in capital 1,264,305 1,149,170 Treasury stock, at cost; 1,994,198 shares at September 30, 2024 and December 31, 2023 (54,998) (54,998) Accumulated deficit (1,579,711) (1,549,284) Total stockholders' deficit (370,209) (454,994) Total liabilities and stockholders' deficit \$ 314,114 \$ 205,796 X - DefinitionCarrying value as of the balance sheet date of obligations incurred through date and payable for clinical development. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle, if longer). + ReferencesNo definition available. + Details Name: esp\_AccruedClinicalDevelopmentCostsCurrent Namespace Prefix: esp\_Data Type: xbrli:monetaryItemBalance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Includes 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). + ReferencesNo definition available. + Details Name: esp\_AccruedLiabilitiesAndEmployeeRelatedLiabilitiesCurrent Namespace Prefix: esp\_Data Type: xbrli:monetaryItemBalance Type: credit Period Type: instant X - DefinitionLiabilities for co-pay assistance, expected product returns, rebates, and distributor fees + ReferencesNo definition available. + Details Name: esp\_AccruedVariableConsiderationCurrent Namespace Prefix: esp\_Data Type: xbrli:monetaryItemBalance Type: credit Period Type: instant X - DefinitionRepresents the amount of consideration paid in advance for clinical development that provides economic benefits within a future period of one year or the normal operating cycle, if longer. + ReferencesNo definition available. + Details Name: esp\_PrepaidClinicalDevelopmentCostsCurrent Namespace Prefix: esp\_Data Type: xbrli:monetaryItemBalance Type: debit Period Type: instant X - DefinitionLiability related to Revenue Interest Purchase Agreement ("RIPA"), classified as current. + ReferencesNo definition available. + Details Name: esp\_RevenueInterestLiabilityCurrent Namespace Prefix: esp\_Data Type: xbrli:monetaryItemBalance Type: credit Period Type: instant X - DefinitionLiability related to Revenue Interest Purchase Agreement ("RIPA"), classified as noncurrent. + ReferencesNo definition available. + Details Name: esp\_RevenueInterestLiabilityNoncurrent Namespace Prefix: esp\_Data Type: xbrli:monetaryItemBalance Type: credit Period Type: instant X - DefinitionRoyalty Sale Liability, Current + ReferencesNo definition available. + Details Name: esp\_RoyaltySaleLiabilityCurrent Namespace Prefix: esp\_Data Type: xbrli:monetaryItemBalance Type: credit Period Type: instant X - DefinitionRoyalty Sale Liability, NonCurrent + ReferencesNo definition available. + Details Name: esp\_RoyaltySaleLiabilityNoncurrent Namespace Prefix: esp\_Data Type: xbrli:monetaryItemBalance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> -Reference 2: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481372/852-10-55-10> + Details Name: us-gaap AccountsPayableCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemBalance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481990/310-10-45-2> + Details Name: us-gaap AccountsReceivableNetCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemBalance Type: debit Period Type: instant X - DefinitionAmount 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. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 2 -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 99 -Paragraph 1 -Subparagraph (SX 210.6-04(18)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481740/210-04-18> 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> + Details Name: us-gaap AdditionalPaidInCapital Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemBalance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-48> Reference 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-49> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482964/270-10-50-1> Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -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> Reference 6: <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/1943274/2147482810/280-10-50-22> 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/1943274/2147481203/810-10-50-30> 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> 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> 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> 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> Reference 12: <http://www.xbrl.org/2003/role/exampleRef> -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 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/1943274/2147478210/280-10-50-32> Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section 59 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1> Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 59 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3> Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 59 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 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)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 18: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 19: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 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)(ii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 22: <http://www.xbrl.org/2003/role/commonPracticeRef> -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-S99-1> Reference 23: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 24: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 25: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 26: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 27: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 28: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 29: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 30: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 31: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 32: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 33: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 34: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 470 -SubTopic 10





Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 50 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481520/505-30-50-4> Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481549/505-30-45-1> + Details Name: us-gaap\_TreasuryStockCommonValue Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 13 R3.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Balance Sheets (Parenthetical) - \$ / shares Sep. 30, 2024 Dec. 31, 2023 Statement of Financial Position [Abstract]  $\Delta$  Preferred stock, par value (in dollars per share) \$ 0.001 \$ 0.001 Preferred stock, authorized (in shares) 5,000,000 5,000,000 Preferred stock, issued (in shares) 0 0 Preferred stock, outstanding (in shares) 0 0 Common stock, par value (in dollars per share) \$ 0.001 \$ 0.001 Common stock, authorized (in shares) 480,000,000 480,000,000 Common stock, issued (in shares) 197,434,696 120,204,513 Treasury stock (in shares) 1,994,198 1,994,198 X - DefinitionFace amount or stated value per share of common stock + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> + Details Name: us-gaap\_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> 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> + Details Name: us-gaap\_CommonStockSharesAuthorized Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> + Details Name: us-gaap\_CommonStockSharesIssued Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> 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> + Details Name: us-gaap\_PREFERREDSTOCKPARORSTATEDVALUEPERSHARE Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: instant X - DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> 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> + Details Name: us-gaap\_PREFERREDSTOCKSHARESAUTHORIZED Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionNumber 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. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> 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> + Details Name: us-gaap\_PREFERREDSTOCKSHARESISSUED Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionAggregate 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. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)) -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:sharesItem Type Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap\_STATEMENTOFFINANCIALPOSITIONABSTRACT Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionNumber of previously issued common shares repurchased by the issuing entity and held in treasury. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481549/505-30-45-1> + Details Name: us-gaap\_TreasuryStockCommonShares Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant XML 14 R4.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed States of Operations and Comprehensive Loss - USD (\$) in Thousands 3 Months Ended Sep. 30, 2024 Sep. 30, 2024 Sep. 30, 2023 Revenues:  $\Delta$   $\Delta$   $\Delta$  Total Revenues \$ 51,632 \$ 33,969 \$ 263,201 \$ 84,084 Operating expenses:  $\Delta$   $\Delta$   $\Delta$  Cost of goods sold 17,286 13,377 42,970 31,815 Research and development 10,397 14,885 35,261 68,365 Selling, general and administrative 39,975 33,240 126,148 97,100 Total operating expenses 67,658 61,502 204,379 197,280 Income (loss) from operations (16,026) (27,533) 58,822 (113,196) Interest expense (15,082) (14,995) (42,829) (43,919) Loss on extinguishment of debt 0 (5,235) 0 Other income, net 1,584 1,278 6,815 4,211 Net loss \$ (29,524) \$ (41,250) \$ (30,427) \$ (152,904) Net loss per common share - basic (in dollars per share) \$ (0.15) \$ (0.37) \$ (1.53) Net loss per common share - diluted (in dollars per share) \$ (0.15) \$ (0.37) \$ (1.53) Weighted-average shares outstanding - basic (in shares) 194,930,830 111,869,478 184,366,434 99,973,647 Weighted-average shares outstanding - diluted (in shares) 194,930,830 111,869,478 184,366,434 99,973,647 Other comprehensive income (loss):  $\Delta$   $\Delta$   $\Delta$  Unrealized gain on investments \$ 0 \$ 0 \$ 0 \$ 2 Comprehensive loss (29,524) (41,250) (30,427) (152,902) Product sales, net  $\Delta$   $\Delta$   $\Delta$  Revenues:  $\Delta$   $\Delta$   $\Delta$  Total Revenues 31,106 20,251 84,164 57,575 Collaboration revenue  $\Delta$   $\Delta$   $\Delta$  Revenues:  $\Delta$   $\Delta$   $\Delta$  Total Revenues \$ 20,526 \$ 13,718 \$ 179,037 \$ 26,509 X - DefinitionAmount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(24)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(26)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(22)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1> Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1> Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1> Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1> Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 5 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-5> + Details Name: us-gaap\_ComprehensiveIncomeNetOfTax Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6> Reference 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482635/260-10-55-52> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147476176/805-60-65-1> 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> Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-3> Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482635/260-10-55-15> Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1> Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-2> Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11> Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11> Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11> Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-2> Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-2> Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-6> Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482662/260-10-50-4> Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482662/260-10-50-10> Reference 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2> Reference 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1> Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1> Reference 20: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-7> + Details Name: us-gaap\_EarningsPerShareBasic Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6> 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/1943274/2147482635/260-10-55-2> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-5> Reference 4: <http://www.xbrl.org/2003/role/exampleRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 55 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482635/260-10-55-2> Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-3> Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1> Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/214748175/815-40-65-1> Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-3> Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482635/260-10-55-15> Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1> Reference 8: [http://www.xbrl.org/2003/role/disc](http://www.xbrl.org/2003/role/disclosureRef)

220-S99-1Reference 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-7> + Details Name: us-gaap\_EarningsPerShareDiluted Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionDifference between the fair value of payments made and the carrying amount of debt which is extinguished prior to maturity. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481303/470-50-40-2>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481303/470-50-40-4> + Details Name: us-gaap\_GainsLossesOnExtinguishmentOfDebt Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of interest expense classified as nonoperating. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2> + Details Name: us-gaap\_InterestExpenseNonoperating Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6>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>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>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-S99-2-2>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>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>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>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 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-9>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>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>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>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>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 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/1943274/2147477250/944-220-S99-1>Reference 20: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-1>Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 22: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 23: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 24: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 25: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(ii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 26: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 27: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 28: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 29: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 30: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 31: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 32: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-60>Reference 33: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483499/205-20-50-7>Reference 34: <http://www.xbrl.org/2003/role/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/1943274/2147482790/220-10-45-1>Reference 36: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1>Reference 37: <http://www.xbrl.org/2003/role/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1> + Details Name: us-gaap\_NetIncomeLoss Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. + ReferencesNo definition available. + Details Name: us-gaap\_OperatingExpenses Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap\_OperatingExpensesAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32>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>Reference 4: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/270-10-50-1>Reference 5: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32>Reference 6: <http://www.xbrl.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 7: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-31> + Details Name: us-gaap\_OperatingIncomeLoss Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionBalance measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale), attributable to parent. + ReferencesReference 1: <http://www.xbrl.org/2009/role/us-gaap/role/ref/legacyRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 8: <http://www.xbrl.org/2003/role/us-gaap/role/ref/otherTransitionRef> -Topic 280 -SubTopic 10 -Topic 810 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-20>Reference 9: <http://www.xbrl.org/2003/role/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c)(3) -SubTopic 10 -Topic 810 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-10> + Details Name: us-gaap\_OtherComprehensiveIncomeAvailableforSaleSecuritiesAdjustmentNetOfTaxPortionAttributableToParent Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap\_OtherComprehensiveIncomeLossNetOfTaxPortionIncreaseDecreaseAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe total amount of other operating cost and expense items that are associated with the entity's normal revenue producing operation. + ReferencesReference 1: <http://www.xbrl.org/2009/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-55-48>Reference 2: <http://www.xbrl.org/us-gaap/role/ref/legacyRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-55-2>Reference 3: <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/1943274/2147482810/270-10-50-1>Reference 4: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-1>Reference 5: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-1>Reference 6: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-1>Reference 7: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-1>Reference 8: [http://www.xbrl.org/2009/role/commonPracticeRef</](http://www.xbrl.org/2009/role/commonPracticeRef)

[Reference 13: \[Topic 606\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph \(a\) -Publisher FASB -URI <https://asc.fasb.org/1943274/214747906/606-10-50-4> + Details Name: us-gaap\\_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us-gaap\\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap\\_RevenuesAbstract Namespace Prefix: us-gaap\\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe 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. + ReferencesReference 1: \[Topic 220\]\(http://fasb.org/us-gaap/role/ref/legacyRef\) -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph \(SX 210.5-03\(4\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2> + Details Name: us-gaap\\_SellingGeneralAndAdministrativeExpense Namespace Prefix: us-gaap\\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit \(EPS\), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: \[Topic 260\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482662/260-10-50-1> Reference 2: \[Topic 260\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-16> + Details Name: us-gaap\\_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap\\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of \[basic\] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: \[Topic 260\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482662/260-10-50-1> Reference 2: \[Topic 260\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-10> + Details Name: us-gaap\\_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap\\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: srt\\_ProductOrServiceAxis=us-gaap\\_ProductMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt\\_ProductOrServiceAxis=espr\\_CollaborationRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 15 R5.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Statements of Stockholders' Deficit - USD \(\\$\) in Thousands Total CommonA Stock Additional Paid-In Capital Accumulated Deficit Accumulated Other Comprehensive Income \(Loss\) Treasury Stock Beginning balance \(in shares\) at Dec. 31, 2022 A 74,570,198 A A A Beginning balance at Dec. 31, 2022 \\$ \(323,778\) \\$ 75 \\$ 1,071,183 \(\\$ 1,340,036\) \\$ \(2\) \(54,998\) Increase \(Decrease\) in Stockholders' Equity A A A A A Vesting of restricted stock units and performance-based restricted stock units \(in shares\) A 372,117 A A A A Vesting of ESPP Shares \(in shares\) A 95,654 A A A A Vesting of ESPP shares 502 A 502 A A Stock-based compensation 2,903 A 2,903 A A Issuance of common stock, warrants, and pre-funded warrants, net of issuance costs \(in shares\) A 12,205,000 A A A A Issuance of common stock, warrants, and pre-funded warrants, net of issuance costs 52,428 \\$ 12 52,416 A A A Other comprehensive gain A A A A Net income \(loss\) \(61,719\) A \(61,719\) A Ending balance \(in shares\) at Mar. 31, 2023 \(329,663\) \\$ 87 1,127,004 \(1,401,755\) \(1\) \(54,998\) Beginning balance \(in shares\) at Dec. 31, 2022 A 74,570,198 A A A Beginning balance at Dec. 31, 2022 \(323,778\) \\$ 75 1,071,183 \(1,340,036\) \(2\) \(54,998\) Increase \(Decrease\) in Stockholders' Equity A A A A A Net income \(loss\) \(152,904\) A A A A A Ending balance \(in shares\) at Sep. 30, 2023 A 112,136,447 A A A A Ending balance at Sep. 30, 2023 \(410,004\) \\$ 112 1,137,822 \(1,492,940\) 0 \(54,998\) Beginning balance \(in shares\) at Mar. 31, 2023 A 87,242,969 A A A Beginning balance at Mar. 31, 2023 \(329,663\) \\$ 87 1,127,004 \(1,401,755\) \(1\) \(54,998\) Increase \(Decrease\) in Stockholders' Equity A A A A A Vesting of restricted stock units and performance-based restricted stock units \(in shares\) A 215,903 A A A A Vesting of restricted stock units 1 \\$ 1 A A A Stock-based compensation 3,160 A 3,160 A A A Issuance of common stock from ATM program, net of issuance costs \(in shares\) A 3,312,908 A A A A Issuance of common stock from ATM program, net of issuance costs 4,448 \\$ 3 4,445 A A A Exercise of warrants \(in shares\) A 10,098,747 A A A A Exercise of warrants 10 \\$ 10 A A A A Other comprehensive gain A A A A Net income \(loss\) \(49,935\) A \(49,935\) A A Ending balance \(in shares\) at Jun. 30, 2023 A 100,870,527 A A A A Ending balance at Jun. 30, 2023 \(371,978\) \\$ 101 1,134,609 \(1,451,690\) 0 \(54,998\) Increase \(Decrease\) in Stockholders' Equity A A A A A Vesting of restricted stock units and performance-based restricted stock units \(in shares\) A 223,490 A A A A Vesting of ESPP Shares \(in shares\) A 175,430 A A A A Vesting of ESPP shares 238 A 238 A A Stock-based compensation 2,975 A 2,975 A A Exercise of warrants \(in shares\) A 10,867,000 A A A A Exercise of warrants 11 \\$ 11 A A A Net income \(loss\) \(41,250\) A \(41,250\) A A Ending balance \(in shares\) at Sep. 30, 2023 A 112,136,447 A A A A Ending balance at Sep. 30, 2023 \(410,004\) \\$ 112 1,137,822 \(1,492,940\) 0 \(54,998\) Beginning balance \(in shares\) at Dec. 31, 2023 A 118,210,315 A A A A Beginning balance at Dec. 31, 2023 \(454,994\) \\$ 118 1,149,170 \(1,549,284\) 0 \(54,998\) Increase \(Decrease\) in Stockholders' Equity A A A A A Vesting of restricted stock units and performance-based restricted stock units \(in shares\) A 439,783 A A A A Vesting of restricted stock units 1 \\$ 1 A A A Stock-based compensation 3,235 A 3,235 A A A Issuance of common stock, warrants, and pre-funded warrants, net of issuance costs 60,672 \\$ 65 60,670 A A A Exercise of warrants \(in shares\) A 4,000,000 A A A A Exercise of warrants 5,766 \\$ 4 5,762 A A A Net income \(loss\) 61,022 A A 61,022 A A Ending balance \(in shares\) at Mar. 31, 2024 A 187,855,098 A A A A Ending balance at Mar. 31, 2024 \(294,298\) \\$ 188 1,248,774 \(1,488,262\) 0 \(54,998\) Increase \(Decrease\) in Stockholders' Equity A A A A A Exercise of stock options \(in shares\) A 1,956 A A A A Net income \(loss\) \\$ \(30,427\) A A A A A Ending balance \(in shares\) at Sep. 30, 2024 A 195,440,498 A A A A Ending balance at Sep. 30, 2024 \(370,209\) \\$ 195 1,264,305 \(1,579,711\) 0 \(54,998\) Beginning balance \(in shares\) at Mar. 31, 2024 A 187,855,098 A A A A Beginning balance at Mar. 31, 2024 \(294,298\) \\$ 188 1,248,774 \(1,488,262\) 0 \(54,998\) Increase \(Decrease\) in Stockholders' Equity A A A A A Ending balance \(in shares\) at Sep. 30, 2024 A 195,440,498 A A A A Ending balance at Sep. 30, 2024 \(370,209\) \\$ 195 1,264,305 \(1,579,711\) 0 \\$ 0 \(54,998\) X - Definition Stock And Warrants Issued During Period, Shares, New Issues + ReferencesNo definition available. + Details Name: espr\\_StockAndWarrantsIssuedDuringPeriodSharesNewIssues Namespace Prefix: espr\\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionStock And Warrants Issued During Period, Value, New Issues + ReferencesNo definition available. + Details Name: espr\\_StockAndWarrantsIssuedDuringPeriodValueNewIssues Namespace Prefix: espr\\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionStock Issued During Period, Shares, Warrant Exercises + ReferencesNo definition available. + Details Name: espr\\_StockIssuedDuringPeriodSharesWarrantExercises Namespace Prefix: espr\\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionStock Issued During Period, Value, Warrant Exercises + ReferencesNo definition available. + Details Name: espr\\_StockIssuedDuringPeriodValueWarrantExercises Namespace Prefix: espr\\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase to additional paid-in capital \(APIC\) for recognition of cost for award under share-based payment arrangement. + ReferencesReference 1: \[Topic 718\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480483/718-10-35-2> Reference 2: \[Name Accounting Standards Codification -Topic 718\]\(http://fasb.org/us-gaap/role/ref/legacyRef\) -SubTopic 20 -Section 55 -Paragraph 13 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481089/718-20-55-13> Reference 3: \[Name Accounting Standards Codification -Topic 718\]\(http://fasb.org/us-gaap/role/ref/legacyRef\) -SubTopic 20 -Section 55 -Paragraph 12 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481089/718-20-55-12> + Details Name: us-gaap\\_AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue Namespace Prefix: us-gaap\\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: \[Topic 718\]\(http://www.xbrl.org/2003/role/disclosureRef\) -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: \[Topic 250\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI \[https://asc.fasb.org/1943274/2147483443/250-10-50-9\]\(http://asc.fasb.org/1943274/2147483443/250-10-50-9\) Reference 3: \[Topic 805\]\(http://www.xbrl.org/2003/role/disclosureRef\) -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: \[Topic 740\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(g\)\(3\) -Publisher FASB -URI <https://asc.fasb.org/1943274/214748666/740-323-65-2> Reference 5: \[Topic 220\]\(http://fasb.org/us-gaap/role/ref/legacyRef\) -SubTopic 10 -Name Accounting Standards Codification -Section 99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(20\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2> Reference 6: \[Topic 235\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 10 -Name Accounting Standards Codification -Section 99 -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: \[Topic 323\]\(http://www.xbrl.org/2003/role/disclosureRef\) -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: \[Topic 825\]\(http://www.xbrl.org/2003/role/disclosureRef\) -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: \[Topic 220\]\(http://www.xbrl.org/2003/role/disclosureRef\) -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: \[Topic 250\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-3> Reference 11: \[Topic 250\]\(http://www.xbrl.org/2003/role/disclosureRef\) -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: \[Topic 815\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(f\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482015/815-40-65-1> Reference 13: \[Topic 250\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-10> Reference 14: \[Topic 250\]\(http://www.xbrl.org/2003/role/disclosureRef\) -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: \[Topic 250\]\(http://www.xbrl.org/2003/role/disclosureRef\) -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: \[Topic 250\]\(http://www.xbrl.org/2003/role/disclosureRef\) -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: \[Topic 946\]\(http://www.xbrl.org/2003/role/exampleRef\) -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: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -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: \[Topic 944\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(18\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-59-1> Reference 20: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-59-10> Reference 21: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 3 -Subparagraph \(SX 210.6-07\(9\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-59-10> Reference 22: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 3 -Subparagraph \(SX 210.6-09\(1\)\(d\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-59-10> Reference 23: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 10\(1\)\(a\)\(iv\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 24: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(ii\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 25: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\(A\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 26: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 27: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(5\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 28: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(ii\)\(A\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 29: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(B\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 30: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 31: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(v\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 32: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-01\(a\)\(4\)\(vi\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 33: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(vii\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 34: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(viii\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 35: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(ix\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 36: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(x\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 37: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(xi\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 38: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(xii\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 39: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(xiii\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 40: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(xiv\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 41: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(xv\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 42: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(xvi\)\) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> Reference 43: \[Topic 946\]\(http://www.xbrl.org/2003/role/disclosureRef\) -SubTopic 220 -Name Accounting Standards Codification -Section 99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(xvii\)\) -Publisher FASB -URI <a href="https://asc.fasb.org/1943274/214](https://asc.fasb.org/1943274/2147482810/280-10-50-22)

SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-19>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 10 -Topic 810 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-20>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(3) -SubTopic 10 -Topic 810 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481203/810-10-50-1A>Reference 4: <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 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1B>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1A> + Details Name: us-gaap\_OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParent Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares issued during the period as a result of an employee stock purchase plan. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>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>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>Reference 4: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-S99-1> + Details Name: us-gaap\_StockIssuedDuringPeriodSharesEmployeeStockPurchasePlans Namespace Prefix: us-gaap\_Data Type: xbrl:sharesItemBalance Type: na Period Type: duration X - DefinitionNumber of new stock issued during the period. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>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>Reference 3: <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/1943274/2147479886/946-10-S99-3>Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-S99-1> + Details Name: us-gaap\_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap\_Data Type: xbrl:sharesItemBalance Type: na Period Type: duration X - DefinitionTotal number of shares issued during the period, including shares forfeited, as a result of Restricted Stock Awards. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-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>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -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>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>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> + Details Name: us-gaap\_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap\_Data Type: xbrl:sharesItemBalance Type: na Period Type: duration X - DefinitionAggregate change in value for stock issued during the period as a result of employee stock purchase plan. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>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>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>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -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>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/1943274/2147480566/210-10-S99-1>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>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> + Details Name: us-gaap\_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAggregate value of stock related to Restricted Stock Awards issued during the period. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>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>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>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -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>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/1943274/2147480566/210-10-S99-1>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -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\_StockIssuedDuringPeriodValueStockPurchasePlan Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>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>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>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>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/1943274/2147480566/210-10-S99-1>Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 8: <http://www.xbrl.org/2003/role/exampleRef> -Topic 946 -SubTopic 220 -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: xbrl:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>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>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>Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(32)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 6: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(33)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 7: <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 S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 7: <http://www.xbrl.org/2003/role/exampleRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 4: <http://www.xbrl.org/2003/role/exampleRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>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>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>Reference 11: <http://www.xbrl.org/2003/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 S99 -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>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> + Details Name: us-gaap\_StockholdersEquity Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: instant XML 16 R.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Statements of Cash Flows - USD \$ in Thousands 9 Months Ended Sep. 30, 2024 Operating activities  $\Delta$  Net loss (\$ 30,427) (\$ 152,904) Adjustments to reconcile net loss to net cash provided by (used in) operating activities:  $\Delta$  Non-cash loss on extinguishment of debt 53,235 Non-cash royalty revenue (16,391) Depreciation expense 36,158 Amortization of premiums and discounts on investments 0 (412) Amortization of debt issuance costs 1,326 1,266 Non-cash interest expense related to the revenue interest liability 21,569 34,703 Non-cash interest expense related to the royalty sale liability 11,984 0 Stock-based compensation expense 9,188 9,038 Changes in assets and liabilities: <math



http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap\_NetIncomeLoss Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow paid to third parties in connection with debt origination, which will be amortized over the remaining maturity period of the associated long-term debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap\_PaymentsOfDebtIssuanceCosts Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap\_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow from the additional capital contribution to the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap\_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from sale, maturity, prepayment and call of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481830/320-10-45-11Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 12 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap\_ProceedsFromSaleAndMaturityOfAvailableForSaleSecurities Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from exercise of option under share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14Reference 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 + Details Name: us-gaap\_ProceedsFromStockOptionsExercised Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow associated with the amount received from holders exercising their stock warrants. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap\_ProceedsFromWarrantExercises Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap\_ShareBasedCompensation Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap\_SupplementalCashFlowInformationAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 17 R7.htm IDEIA: XBRL DOCUMENT v3.24.3 The Company and Basis of Presentation 9 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] <sup>1</sup> The Company and Basis of Presentation The Company and Basis of Presentation The Company Esperion Therapeutics, Inc. ("the Company" or "Esperion") is a commercial stage biopharmaceutical company currently focused on bringing new medicines to patients that address unmet medical needs. The Company has developed and is commercializing U.S. Food and Drug Administration ("FDA") approved oral, once-daily, non-statin medicines for patients who are at risk for cardiovascular disease and are struggling with elevated low density lipoprotein cholesterol ("LDL-C"). Through commercial execution, international partnerships and collaborations and advancement of its pre-clinical pipeline, the Company continues to evolve into a leading global biopharmaceutical company. The Company's lead products, NEXLETOL<sup>®</sup> (bempedoic acid) tablets and NEXLIZET<sup>®</sup> (bempedoic acid and ezetimibe) tablets, are oral, once-daily, non-statin medicines indicated to reduce the risk of myocardial infarction and coronary revascularization in adults who are unable to take recommended statin therapy (including those not taking a statin) with established cardiovascular disease ("CVD"), or at high risk for a CVD event but without established CVD, and to reduce LDL-C in adults with primary hyperlipidemia. The Company's products were approved by the FDA, European Medicines Agency ("EMA") and Swiss Agency for Therapeutic Products ("Swissmedic") in 2020. The FDA approved expanded indications for NEXLETOL and NEXLIZET tablets in March 2024. The EMA approved expanded indications for NILEMDO<sup>®</sup> (bempedoic acid) tablets and NUSTENDI<sup>®</sup> (bempedoic acid and ezetimibe) tablets in May 2024. In addition, Otsuka Pharmaceutical Co., Ltd ("Otsuka"), Esperion's Japanese collaborator, announced that the primary endpoint of LDL-C reduction from baseline at Week 12 was achieved with statistical significance in the Phase 3 clinical trial in Japan for bempedoic acid as a treatment for hypercholesterolemia. Otsuka plans to file a New Drug Application ("NDA") in Japan by the end of 2024, with expected approval and National Health Insurance ("NHI") pricing in 2025. The Company plans to file supplemental New Drug Applications for product approvals in Canada in the fourth quarter of 2024 and in Australia and Israel in the first half of 2025. The Company completed a global cardiovascular outcomes trial ("CVOT"), <sup>2</sup> known as Cholesterol Lowering via BEmpedoic Acid, an ACL-inhibiting Regimen ("CLEAR") Outcomes. The trial was designed to evaluate whether treatment with bempedoic acid reduced the risk of cardiovascular events in patients who are statin averse and who have CVD or are at high risk for CVD. The Company initiated the CLEAR Outcomes CVOT in December 2016 and fully enrolled the study with nearly 14,000 patients in August 2019. The primary endpoint of the study was the effect of bempedoic acid on four types of major adverse cardiovascular events ("MACE") (cardiovascular death, non-fatal myocardial infarction, non-fatal stroke, or coronary revascularization; also referred to as "four-component MACE"). CLEAR Outcomes was an event-driven trial and concluded once the predetermined number of MACE endpoints occurred. The study showed that bempedoic acid demonstrated significant cardiovascular risk reductions and significantly reduced the risk of heart attack and coronary revascularization as compared to placebo. These results were seen in a broad population of primary and secondary prevention patients who are unable to maximize or tolerate a statin. The proportions of patients experiencing adverse events and serious adverse events were similar between the active and placebo treatment groups. Bempedoic acid, contained in NEXLETOL (bempedoic acid) tablets and NEXLIZET (bempedoic acid and ezetimibe) tablets, became the first LDL-C lowering therapy since statins proven to lower hard ischemic events, not only in those with atherosclerotic cardiovascular disease ("ASCVD") but also in the large number of primary prevention patients for whom limited therapies exist. On January 2, 2024, the Company entered into a settlement agreement with Daiichi Sankyo Europe GmbH ("DSE") to amicably resolve and dismiss the commercial dispute then pending in the Southern District of New York ("Settlement Agreement"). Under the Settlement Agreement, DSE agreed to pay the Company an aggregate of \$125.0<sup>3</sup> million, including (1) a \$100.0-million payment within 15 business days of the effective date of the Settlement Agreement and (2) a \$25.0-million payment received in the second quarter of 2024 after the EMA rendered a decision on the application that was filed with the EMA for a Type II(a) variation for the Company's oral non-statin products marketed as NILEMDO tablets and NUSTENDI tablets in Europe. The legal action pending in the United States District Court for the Southern District of New York has now been dismissed. Refer to Note 3 "Collaborations with Third Parties" and Note 5 "Commitments and Contingencies" for further information. On January 18, 2024, the Company entered into an Underwriting Agreement (the "Underwriting Agreement") with Jefferies LLC ("Jefferies"), as representative of several underwriters (the "Underwriters"), related to an underwritten public offering (the "January 2024 Offering") of 56,700,000 shares of Common Stock of the Company, par value \$0.001 per share, at a purchase price to the public of \$1.50 per share. The Underwriters were also granted a 30-day option to purchase up to an additional 8,505,000 shares of Common Stock, at the public offering price. On January 19, 2024, Jefferies gave notice to the Company of its election to exercise the option to purchase additional shares, in full. Giving effect to the exercise of Underwriters' option, the January Offering closed on January 23, 2024, with proceeds to the Company of approximately \$90.7<sup>4</sup> million, after deducting the underwriting discount and estimated offering expenses of \$7.1<sup>5</sup> million. On March 22, 2024, the Company announced that the FDA approved new label expansions for NEXLETOL and NEXLIZET based on positive CLEAR Outcomes data that include indications for cardiovascular risk reduction and expanded LDL-C lowering in both primary and secondary prevention patients. In addition, the enhanced labels support the use of NEXLETOL and NEXLIZET either alone or in combination with statins. They also include new indications for primary hyperlipidemia, alone or in combination with a statin, and are now the only LDL-C lowering non-statin drugs indicated for primary prevention patients. On May 22, 2024, the Company announced that the European Commission ("EC") approved the label update of both NILEMDO and NUSTENDI as treatments for hypercholesterolemia and to reduce the risk of adverse cardiovascular events. The EC's decisions to update the labels of bempedoic acid and the bempedoic acid / ezetimibe fixed dose combination are based on the positive CLEAR Outcomes trial results and makes them the first and only LDL-C lowering treatments indicated for primary and secondary prevention of cardiovascular events. NILEMDO and NUSTENDI are approved to reduce cardiovascular risk in patients with or at high risk for atherosclerotic cardiovascular disease. On June 27, 2024, the Company entered into a Royalty Purchase Agreement (the "Purchase Agreement") with OCM IP Healthcare Portfolio LP (the "Purchaser"), a limited partnership formed under the laws of the Province of Ontario, Canada (the "Purchaser"). Pursuant to the Purchase Agreement, the Company sold to the Purchaser, and the Purchaser purchased for \$304,656,180, a portion of the royalties payable on net sales of Bempedoic Acid (as defined in the License and Collaboration Agreement) and any other Licensed Products (as defined in the License and Collaboration Agreement) in the DSE Territory (as defined in the License and Collaboration Agreement) pursuant to the License and Collaboration Agreement dated January 2, 2019, between Daiichi Sankyo Europe GMBH and the Company, as amended (the "License and Collaboration Agreement") and such royalties being the "Royalty Interests". The Purchaser acquired 100% of the Royalty Interests until such time as the Purchaser has received an aggregate amount equal to 1.700x of the Purchase Price (equivalent to \$517,915,506). Following receipt of such amount, 100% of all Royalty Interests will revert to the Company. The Purchase Agreement contains other customary terms and conditions, including representations and warranties, covenants and indemnification obligations in favor of each party. Refer to Note 9 "Sale of Future Royalties" for further information. On June 27, 2024, the Company repurchased Revenue Interests outstanding under the Revenue Interest Purchase Agreement (the "RIPA"), dated effective as of June 26, 2019, as amended, by and among the Company, the purchasers party thereto (the "Purchaser"), and Eiger III SA LLC ("Oberland"), as the collateral agent and administrative agent (the "Purchaser Agent"), and satisfied all other Obligations (as defined in the RIPA) owed to the Purchasers and the Purchaser Agent by paying to the Purchaser Agent, for the benefit of the Purchasers, a payment in cash of \$343,750,000 (the "Repurchase Consideration"). Following the payment of the Repurchase Consideration, (a) all Revenue Interests were deemed to have been repurchased and all Obligations, debts and liabilities of the Company under the RIPA and the Transaction Documents (as defined in the RIPA) were deemed to have been paid and satisfied in full, and automatically released, discharged and terminated, and the RIPA and all other Transaction Documents automatically terminated, and all liens, security interests and pledges in favor of, granted to or held by the Purchaser Agent to secure the Obligations under the Transaction Documents were automatically terminated and released. Refer to Note 8 "Liability Related to the Revenue Interest Purchase Agreement" for further information. The Company's primary activities since incorporation have been conducting research and development activities, including nonclinical, preclinical and clinical testing, performing business and financial planning, recruiting personnel, raising capital, and commercializing its products. The Company received approval by the FDA in February 2020 to commercialize NEXLETOL and NEXLIZET in the U.S., and accordingly commenced principal operations on March 30, 2020 with the commercialization of NEXLETOL. The Company is subject to risks and uncertainties which include the need to successfully commercialize its products, research, develop, and clinically test therapeutic products; obtain regulatory approvals for its products; successfully manage relationships with its collaboration partners; expand its management, commercial and scientific staff; and finance its operations with an ultimate goal of achieving profitable operations. The Company has sustained annual operating losses since inception and expects such losses to continue over the foreseeable future. While management believes current cash resources and future cash received from the Company's net product sales and collaboration agreements with DSE, Otsuka, and Daiichi Sankyo Co. Ltd ("DS"), entered into on January 2, 2019, April 17, 2020 and April 26, 2021, respectively, will fund operations for the foreseeable future, management may continue to fund operations and advance the development of the Company's products and product candidates through a combination of collaborations with third parties, strategic alliances, licensing arrangements, debt financings, royalty-based financings, and private and public equity offerings or through other sources. If adequate funds are not available, the Company may not be able to continue the development of its current products or future product candidates, or to commercialize its current or future product candidates, if approved. Basis of Presentation The accompanying condensed interim financial statements are unaudited and were prepared by the Company in accordance with generally accepted accounting principles in the United States of America ("GAAP"). In the opinion of management, the Company has made all adjustments, which include only normal recurring adjustments necessary for a fair presentation of the Company's financial position and results of operations for the interim periods presented. Certain information and disclosures normally included in the annual financial statements prepared in accordance with GAAP, but that is not required for interim reporting purposes, have been condensed or omitted. These condensed interim financial statements should be read in conjunction with the audited financial statements as of and for the year ended December 31, 2023, and the notes thereto, which are included in the Company's Annual Report on Form 10-K for the year ended December 31, 2023. The results of operations for the interim periods are not necessarily indicative of the results to be expected for a full year, any other interim periods or any future year or period. X - DefinitionThe entire disclosure for the business description and basis of presentation concepts. Business description describes the nature and type of organization including but not limited to organizational structure as may be applicable to holding companies, parent and subsidiary relationships, business units, business segments, affiliates and

information about significant ownership of the reporting entity. Basis of presentation describes the underlying basis used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/235/tableOfContent>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 275 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/275/tableOfContent>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 205 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/205/tableOfContent> + Details Name: us-gaap\_BusinessDescriptionAndBasisOfPresentationTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap\_OrganizationConsolidationAndPresentationOffFinancialStatementsAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 18 R8.htm IDEA: XBRL DOCUMENT v3.24.3 Summary of Significant Accounting Policies 9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] A Summary of Significant Accounting Policies Summary of Significant Accounting PoliciesUse of EstimatesThe preparation of financial statements in accordance with GAAP in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, net revenues, expenses and related disclosures. Actual results could differ from those estimates.Cash and Cash EquivalentsThe Company invests its excess cash in bank deposits, money market accounts, and short-term investments. The Company considers all highly liquid investments with an original maturity of 90 days or less at the time of purchase to be cash equivalents. Cash equivalents are reported at fair value.InvestmentsInvestments are considered to be available-for-sale and are carried at fair value. Unrealized gains and losses, if any, are reported in accumulated other comprehensive income (loss). The cost of investments classified as available-for-sale are adjusted for the amortization of premiums and accretion of discounts to maturity and recorded in other income, net. Realized gains and losses, if any, are determined using the specific identification method and recorded in other income, net. Investments with original maturities beyond 90 days at the date of purchase and which mature at, or less than twelve months from, the balance sheet date are classified as current. Investments with a maturity beyond twelve months from the balance sheet date are classified as long-term.Concentration of RiskThe Company enters into a limited number of distribution agreements with distributors and specialty pharmacies. The Company's net product sales are with these customers. As of September 30, 2024 and December 31, 2023, eleven customers accounted for all of the Company's net trade receivables. As of September 30, 2024 and December 31, 2023, three customers held approximately 98% and 96% of the Company's trade receivables associated with net product sales, respectively. For the nine months ended September 30, 2024 and 2023, three customers accounted for approximately 98% and 95% of gross sales of NEXLETOL and NEXLIZET, respectively.Revenue RecognitionIn accordance with ASC 606, Revenue from Contracts with Customers, the Company recognizes revenue when a customer obtains control of promised goods or services, in an amount that reflects the consideration the Company expects to receive in exchange for the goods or services provided. To determine revenue recognition for arrangements within the scope of ASC 606, the Company performs the following five steps: identify the contracts with a customer; identify the performance obligations in the contract; determine the transaction price; allocate the transaction price to the performance obligations in the contract; and recognize revenue when or as the entity satisfies a performance obligation. At contract inception, the Company assesses the goods or services promised within each contract and determines those that are performance obligations and assesses whether each promised good or service is distinct. The Company then recognizes as revenue the amount of the transaction price that is allocated to the respective performance obligation when or as the performance obligation is satisfied. The Company derives revenue through two primary sources: collaboration revenue and product sales. Collaboration revenue consists of the collaboration payments to the Company for collaboration arrangements outside of the United States for the development, manufacturing and commercialization, including royalties, of the Company's product candidates by the Company's partners and product sales consists of sales of NEXLETOL and NEXLIZET.a.Collaboration RevenueThe Company has entered into agreements related to its activities to develop, manufacture, and commercialize its product candidates. The Company earns collaboration revenue in connection with a collaboration agreement to develop and/or commercialize product candidates where the Company deems the collaborator to be the customer. Revenue is recognized when (or as) the Company satisfies performance obligations under the terms of a contract. Depending on the terms of the arrangement, the Company may defer the recognition of all or a portion of the consideration received as the performance obligations are satisfied.The collaboration agreements may require the Company to deliver various rights, services, and/or goods across the entire life cycle of a product or product candidate. In an agreement involving multiple goods or services promised to be transferred to a customer, the Company must assess, at the inception of the contract, whether each promise represents a separate performance obligation (i.e., is "distinct"), or whether such promises should be combined as a single performance obligation.The terms of the agreement typically include consideration to be provided to the Company in the form of non-refundable up-front payments, development milestones, sales milestones, and royalties on sales of products within a respective territory. The Company recognizes regulatory and approval milestones as consideration when it is probable that a future reversal is unlikely to occur. For sales-based milestones and royalties based on sales of product in a territory, the Company applies the sales-based royalty exception in ASC 606-10-55-65 to all of these milestones and royalties.At the inception of the contract, the transaction price reflects the amount of consideration the Company expects to be entitled to in exchange for transferring promised goods or services to its customer. In the arrangement where the Company satisfies performance obligation(s) during the regulatory phase over time, the Company recognizes collaboration revenue typically using an input method on the basis of regulatory costs incurred relative to the total expected cost which determines the extent of progress toward completion. The Company reviews the estimate of the transaction price and the total expected cost each period and makes revisions to such estimates as necessary. Under contracted supply agreements with collaborators, the Company, through its third party contract manufacturing partners, may manufacture and supply quantities of active pharmaceutical ingredient (API) or bulk tablets reasonably required by collaboration partners for the development or sale of licensed products in their respective territory. The Company recognizes revenue when the collaboration partner has obtained control of the API or bulk tablets. The Company records the costs related to the supply agreement in cost of goods sold on the condensed statements of operations and comprehensive income (loss).Under the Company's collaboration agreements, product sales and cost of sales may be recorded by the Company's collaborators as they are deemed to be the principal in the transaction. The Company receives royalties from the commercialization of such products, and records its share of the variable consideration, representing a percentage of net product sales, as collaboration revenue in the period in which such underlying sales occur and costs are incurred by the collaborator. On May 22, 2024, the Company announced that the EC approved the label update of both NILEMDO and NUSTENDI as treatments for hypercholesterolemia and to reduce the risk of adverse cardiovascular events. The EC's decisions to update the labels of bempedoic acid and bempedoic acid / ezetimibe FDC are based on the positive CLEAR Outcomes trial results and makes them the first and only LDL-C lowering treatments indicated for primary and secondary prevention of cardiovascular events. NILEMDO and NUSTENDI are approved to reduce cardiovascular risk in patients with or at high risk for atherosclerotic cardiovascular disease.b.Product Sales, NetOn February 21, 2020, the Company announced that the FDA approved NEXLETOL as an adjunct to diet and maximally tolerated statin therapy for the treatment of adults with HeFH or established ASCVD who require additional lowering of LDL-C. On February 26, 2020, the Company announced that the FDA approved NEXLIZET as an adjunct to diet and maximally tolerated statin therapy for the treatment of adults with HeFH or established ASCVD who require additional lowering of LDL-C. On March 30, 2020, NEXLETOL was commercially available in the U.S. through prescription and on June 4, 2020, NEXLIZET was commercially available in the U.S. through prescription. On March 22, 2024, the Company announced that the FDA approved new label expansions for NEXLETOL and NEXLIZET based on positive CLEAR Outcomes data that include indications for cardiovascular risk reduction and expanded LDL-C lowering in both primary and secondary prevention patients. In addition, the enhanced labels support the use of NEXLETOL and NEXLIZET either alone or in combination with statins. They also include new indications for primary hyperlipidemia, alone or in combination with a statin. Product sales, net totaled \$31.1 million and \$84.2 million, respectively, for the three and nine months ended September 30, 2024, and \$20.3 million and \$57.6 million, respectively, for the three and nine months ended September 30, 2023.The Company sells NEXLETOL and NEXLIZET to wholesalers in the U.S. and, in accordance with ASC 606, recognizes revenue at the point in time when the customer is deemed to have obtained control of the product. The customer is deemed to have obtained control of the product at the time of physical receipt of the product at the customer's distribution facilities, or free on board (FOB) destination, the terms of which are designated in the contract.Product sales are recorded at the net selling price, which includes estimates of variable consideration for which reserves are established for (a) rebates and chargebacks, (b) co-pay assistance programs, (c) distribution fees, (d) product returns, and (e) other discounts. Where appropriate, these estimates take into consideration a range of possible outcomes which are probability-weighted for relevant factors such as current contractual and statutory requirements, and forecasted customer buying and payment patterns. Overall, these reserves reflect the Company's best estimates of the amount of consideration to which it is entitled based on the terms of the applicable contract. The amount of variable consideration may be constrained and is included in the net sales price only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will occur in a future period. Given the early stage of the Company's commercial operations it has provided constraint of its variable consideration due to its potential consumption trends. Actual amounts of consideration ultimately received may differ from the Company's estimates. If actual results in the future vary from estimates, the Company adjusts these estimates, which would affect net product revenue and earnings in the period such variances become known.Liabilities for co-pay assistance, expected product returns, rebates, and distributor fees are classified as accrued variable consideration in the condensed balance sheets. Discounts, such as prompt pay discounts, and chargebacks are recorded as a reduction to accounts receivable in the condensed balance sheets.Forms of Variable ConsiderationRebates and Chargebacks: The Company estimates reductions to product sales for Public Health Service Institutions, such as Medicaid, Medicare and Veterans' Administration ("VA") programs, as well as certain other qualifying federal and state government programs, and other group purchasing organizations. The Company estimates these reductions based upon the Company's contracts with government agencies and other organizations, statutorily defined discounts and estimated payor mix. These organizations purchase directly from the Company's wholesalers at a discount and the wholesalers charge the Company back the difference between the wholesaler price and the discounted price. The Company's liability for Medicaid rebates consists of estimates for claims that a state will make for a current quarter. The Company's reserve for this discounted pricing is based on expected sales to qualified healthcare providers and the chargebacks that customers have already claimed.Co-pay assistance: Eligible patients who have commercial insurance may receive assistance from the Company to reduce the patient's out of pocket costs. The Company will buy down the difference between the amount of the eligible patient's co-pay when the drug is purchased at the pharmacy at a determined price. Liabilities for co-pay assistance are calculated by actual program participation from third-party administrators.Distribution Fees: The Company has written contracts with its customers that include terms for distribution fees and costs for inventory management. The Company estimates and records distribution fees due to its customers based on gross sales.Product Returns: The Company generally offers a right of return based on the product's expiration date and certain spoilage and damaged instances. The Company estimates the amount of product sales that may be returned and records the estimate as a reduction of product sales in the period the related product sales is recognized. The Company's estimates for expected returns are based primarily on an ongoing analysis of sales information and visibility into the inventory remaining in the distribution channel.Discounts: The Company provides product discounts, such as prompt pay discounts, to its customers. The Company estimates cash discounts based on terms in negotiated contracts and the Company's expectations regarding future payment patterns.InventoriesInventories are stated at the lower of cost or net realizable value and recognized on a first-in, first-out ("FIFO") method. The Company uses standard cost to determine the cost basis for inventory. Inventory is capitalized based on when future economic benefit is expected to be realized. The Company analyzes its inventory levels on a periodic basis to determine if any inventory is at risk for expiration prior to sale or has a cost basis that is greater than its estimated future net realizable value. Any adjustments are recognized through cost of goods sold in the period in which they are incurred.Liability Related to the Sale of Future RoyaltiesThe Company treats the sale of future DSE royalties as debt, amortized under the effective interest rate method over the estimated life of the royalty sale agreement. The royalty sale liability is presented net of deferred issuance costs on the balance sheets. The amortization of the liability related to future royalties and related interest expense are based on the Company's current estimates of future royalties, which the Company determines by using third-party forecasts of sales and other relevant information. The Company periodically assesses the forecasted sales and to the extent the amount or timing of future estimated royalty payments is materially different than previous estimates, the Company will account for any such change by adjusting the liability related to the sale of future royalties and prospectively recognize the related non-cash interest expense. Royalty revenue is recognized and the related liability reduced as earned. Recently Issued Accounting PronouncementsIn November 2023, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. ASU 2023-07 requires a public entity to disclose, on an annual and interim basis, significant segment expenses that are included within each reported measure of segment profit or loss and regularly reviewed by the chief operating decision maker ("CODM"), the title and position of the CODM, clarification regarding the CODM's use of multiple measures of a segment's profit or loss in assessing segment performance (this must include a measure that is consistent with the measurement principles under U.S. GAAP, but may also include additional measures of a segment's profit or loss), and a description of the composition of amounts within an "Other" segment line item. Further, ASU 2023-07 requires that all annual disclosures about a reportable segment's profit or loss and assets currently required by Topic 280 to be provided in interim periods. This update is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. ASU 2023-07 should be adopted retrospectively to all periods presented in the financial statements and early adoption is permitted. The Company is currently in the process of determining the impact the implementation of ASU 2023-07 will have on the Company's financial statement disclosures.In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 enhances income tax disclosures to further disaggregate the effective tax rate reconciliation and income taxes paid. This update is effective for fiscal years beginning after December 15, 2024. ASU 2023-09 should be adopted prospectively, but retrospective application is permitted. Further, early adoption is permitted. The Company is currently in the process of determining the impact the implementation of ASU 2023-09 will have on the Company's financial statement disclosures.In November 2024, the FASB issued ASU 2024-03, Income Statement - Reporting Comprehensive Income - Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses. ASU 2024-03 requires public companies to disclose specified information about certain costs and expenses, including purchases of inventory, employee compensation, selling expenses, and depreciation, at each interim and annual reporting period. This update is effective for annual reporting periods beginning after December 15, 2026, and interim reporting periods beginning after December 15, 2027. Further, early adoption is permitted. The Company is currently in the process of determining the impact the implementation of ASU 2024-03 will have on the Company's financial statement disclosures.There have been no other material changes to the significant accounting policies previously disclosed in the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2023. X - ReferencesNo definition available. + Details Name: us-gaap\_AccountingPoliciesAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition-The entire disclosure for all significant accounting policies of the reporting entity. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483426/235/10-50-1>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> + Details Name: us-gaap\_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 19 R9.htm IDEA: XBRL DOCUMENT v3.24.3 Collaborations with Third Parties A Collaborations with Third Parties Collaborations with Third PartiesDSE Agreement TermsOn January 2, 2019, the Company entered into a license and collaboration agreement with DSE, which was further amended on June 18, 2020, and January 2, 2024 (as amended, the "DSE Agreement"). Pursuant to the DSE Agreement, the Company granted DSE exclusive commercialization rights to bempedoic acid and the bempedoic acid / ezetimibe combination tablet in the European Economic Area, United Kingdom, Turkey, and Switzerland (collectively, the "DSE Territory"). DSE is responsible for commercialization in the DSE Territory. DSE's designated affiliate in Turkey will be solely responsible, at its sole cost and expense, for all regulatory matters relating to such products in Turkey, including obtaining regulatory approval for such products in Turkey. The Company remains responsible for clinical development, regulatory and manufacturing activities for the licensed products globally, including in the DSE Territory outside of Turkey.Pursuant to the DSE Agreement, the Company received upfront cash of \$150.0 million in 2019 and a \$150.0 million cash milestone payment in 2020 following the completion of the NUSTENDI Marketing Authorisation Applications ("MAA"). The Company is responsible for supplying DSE with certain manufacturing supply of the API or bulk tablets. In addition, the Company is eligible to receive additional sales milestone payments

related to total net sales achievements for DSE in the DSE Territory. Finally, the Company is entitled to receive tiered fifteen percent (15%) to twenty-five percent (25%) royalties on net DSE Territory sales. The DSE Agreement calls for both parties to participate in a Joint Collaboration Committee (the "DSE JCC"). The DSE JCC is comprised of executive management from each company and the Company will lead in all aspects related to development and DSE will lead in all aspects related to commercialization in the DSE Territory. On January 2, 2024, the Company entered into the Settlement Agreement with DSE to amicably resolve and dismiss their commercial dispute in the Southern District of New York. Under the Settlement Agreement, DSE has agreed to pay the Company an aggregate of \$125.0 million, including (1) a \$100.0-million payment within 15 business days of the effective date of the Settlement Agreement and (2) a \$25.0-million payment in the calendar quarter immediately following the calendar quarter in which the EMA renders a decision on the application that was filed with the EMA for a Type II(a) variation for the Company's oral non-statin products marketed as NILEMDO (bempedoic acid) tablets and NUSTENDI (bempedoic acid and ezetimibe) tablets in Europe. Pursuant to the Settlement Agreement, also on January 2, 2024, the Company entered into a 3rd Amendment (the "DSE Amendment") to the License and Collaboration Agreement dated January 2, 2019 with DSE. The DSE Amendment grants DSE the exclusive rights for clinical development, regulatory activities, manufacture and commercialization of a bempedoic acid/ezetimibe/statin triple combination pill in the DSE Territory. Further, after a transition period, DSE will assume sole responsibility for the manufacture of NILEMDO and NUSTENDI for the DSE Territory. Collaboration Revenue The Company considered the guidance under ASC 606 and concluded that the Settlement Agreement was in the scope of ASC 606. The Company determined that significantly all the upfront payment of \$100.0 million from the transaction price received under the Settlement Agreement qualified for revenue recognition as it related to settlement of performance obligations completed under the DSE Agreement, including: 1) the settlement of the disputed milestone, which relates to variable consideration for full satisfied performance obligations, and 2) the developmental rights for the triple combination pill. In May 2024, the Company recognized collaboration revenue for a milestone payment of \$25.0 million based on the approval of updated labels for NILEMDO and NUSTENDI by the EMA and received the cash milestone payment in June 2024. In the three and nine months ended September 30, 2024, the Company recognized collaboration revenue of \$20.5 million and approximately \$178.9 million, respectively, made up of payments pursuant to the Settlement Agreement and EMA approval during the first half of 2024, royalty revenue from DSE and sales of bulk tablets to DSE pursuant to the supply agreement that was executed with DSE. In the three and nine months ended September 30, 2023, the Company recognized collaboration revenue of approximately \$13.4 million and \$25.8 million, respectively, related to royalty revenue from DSE from the sales of NILEMDO and NUSTENDI as well as the sales of bulk tablets to DSE pursuant to the supply agreement that was executed with DSE. All remaining future potential milestone amounts were not included in the transaction price, as they were all determined to be fully constrained following the concepts of ASC 606 due to the fact that such amounts hinge on sales-based milestones. Additionally, the Company expects that any consideration related to sales-based milestones will be recognized when the subsequent sales occur. Otsuka Agreement Terms On April 17, 2020, the Company entered into a license and collaboration agreement (the "Otsuka Agreement") with Otsuka. Pursuant to the Otsuka Agreement, the Company granted Otsuka exclusive development and commercialization rights to NEXLETO and NEXLIZET in Japan (the "Otsuka Territory"). Otsuka will be responsible for all development, regulatory, and commercialization activities in Japan. In addition, Otsuka will fund all clinical development costs associated with the program in Japan. Pursuant to the Otsuka Agreement, the consideration consists of a \$60.0 million upfront cash payment and the Company will be eligible to receive additional payments of up to \$450.0 million if certain regulatory and commercial milestones are achieved by Otsuka. The potential future milestone payments include up to \$20.0 million upon first JNDA submissions in the Otsuka Territory, up to \$70.0 million upon the first NHI Price Listing (as defined in the Otsuka Agreement) for NEXLETO in the Otsuka Territory, and following Regulatory Approval and NHI Price Listing, up to \$60.0 million upon the achievement of the primary major adverse cardiovascular events (the "MACAE") endpoint in the CLEAR Outcomes study and the CV risk reduction rate in the U.S. label, depending on the range of relative risk reduction in the CLEAR Outcomes study. In addition, the Company is eligible to receive additional sales milestone payments up to \$310.0 million related to total net sales achievements for Otsuka in Japan. Finally, the Company is entitled to receive tiered fifteen percent (15%) to thirty percent (30%) royalties on net sales in Japan. Collaboration Revenue The Company considered the guidance under ASC 606 and concluded that the agreement was in the scope of ASC 606. In the three and nine months ended September 30, 2024, the Company recognized collaboration revenue of less than \$0.1 million and approximately \$0.1 million, respectively, related to sales of bulk tablets to Otsuka pursuant to the supply agreement that was executed with Otsuka. In the three and nine months ended September 30, 2023, the Company recognized \$0.1 million in collaboration revenue related to sales of bulk tablets to Otsuka pursuant to the Otsuka Agreement. All future potential milestone amounts were not included in the transaction price, as they were all determined to be fully constrained following the concepts of ASC 606 due to the fact that such amounts hinge on development activities, regulatory approvals and sales-based milestones. Additionally, the Company expects that any consideration related to royalties and sales-based milestones will be recognized when the subsequent sales occur. The Company has not yet recognized any revenue for milestone payments as the related regulatory and commercial milestones have not yet been achieved. DS Agreement Terms In April 2021, the Company entered into a license and collaboration agreement with Daiichi Sankyo Co. Ltd (the "DS Agreement"). Pursuant to the DS Agreement, the Company granted DS exclusive rights to develop and commercialize bempedoic acid and the bempedoic acid / ezetimibe combination tablet in South Korea, Taiwan, Hong Kong, Thailand, Vietnam, Brazil, Macao, Cambodia and Myanmar (collectively, the "DS Territory"). The DS Agreement allows for potential expansion across geographies including Saudi Arabia, Kuwait, Oman, UAE, Qatar, Bahrain, Yemen, Colombia and other Latin American countries. Except for certain development activities in South Korea and Taiwan, DS will be responsible for development and commercialization in these territories. In addition, DS will fund all development costs associated with the program in the DS Territory. Pursuant to the DS Agreement, the consideration consists of a \$30.0 million upfront cash payment that is non-refundable, non-reimbursable and non-creditable. The Company is also eligible to receive additional one-time payments of up to \$175.0 million if certain commercial milestones are achieved by DS. Also, the Company is entitled to receive tiered royalties of five percent (5%) to twenty percent (20%) of net sales in the DS Territory. Pursuant to the Settlement Agreement, on January 2, 2024, the Company entered into the 1st Amendment (the "DS Amendment") to the License and Collaboration Agreement with DS. The DS Amendment grants DS exclusive rights for clinical development, regulatory activities, manufacture and commercialization of a bempedoic acid/ezetimibe/statin triple combination pill in the DS Territory. Further, after a transition period, DS will assume sole responsibility for the manufacture of NILEMDO and NUSTENDI for the DS Territory. Collaboration Revenue The Company considered the guidance under ASC 606 and concluded that the agreement was in the scope of ASC 606. The Company concluded that the upfront payment of \$30.0 million should be included in the transaction price and related to the following performance obligations under the agreement: 1) the license to the Company's intellectual property and 2) the obligation to provide ongoing development activities. The Company used the adjusted market assessment approach in determining the standalone selling price of the Company's intellectual property and the expected cost plus margin approach in determining the standalone selling price of the Company's obligation to provide ongoing development activities. Aside from that discussed in the "DSE Agreement Terms" section above, the Company recognized less than \$0.1 million of collaboration revenue in the three and nine months ended September 30, 2024 related to royalty revenue from DS. The Company recognized \$0.2 million and \$0.6 million, respectively, of collaboration revenue related to the ongoing regulatory and development activities for the three and nine months ended September 30, 2023. All future potential milestone amounts were not included in the transaction price, as they were all determined to be fully constrained following the concepts of ASC 606 due to the fact that such amounts hinge on development activities, regulatory approvals and sales-based milestones. Additionally, the Company expects that any consideration related to royalties and sales-based milestones will be recognized when the subsequent sales occur. X - Definition + References No definition available. + Details Name: espr\_CollaborativeArrangementAbstract Namespace Prefix: espr\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Definition The entire disclosure for collaborative arrangements in which the entity is a participant, including a) information about the nature and purpose of such arrangements; b) its rights and obligations thereunder; c) the accounting policy for collaborative arrangements; and d) the income statement classification and amounts attributable to transactions arising from the collaborative arrangement between participants. + References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 10 -Topic 808 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479402/808-10-50-1> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 808 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479402/808-10-50-1> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Topic 808 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479402/808-10-50-1> Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 330 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/330/tableOfContent> + Details Name: us-gaap\_CollaborativeArrangementTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 20 R10.htm IDEA: XBRL DOCUMENT v3.24.3 Inventories, net 9 Months Ended Sep. 30, 2024 Inventory Disclosure [Abstract] A Inventories, net Inventories, netInventories, net consist of the following (in thousands): September 30, 2024 December 31, 2023 Raw materials \$1,379K \$61,890K Work in process 4,695K 1,728K Finished goods 4,028K 2,005K \$80,102A \$65,623K X - References No definition available. + Details Name: us-gaap\_InventoryDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Definition The entire disclosure for inventory. Includes, but is not limited to, the basis of stating inventory, the method of determining inventory cost, the classes of inventory, and the nature of the cost elements included in inventory. + References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 330 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/330/tableOfContent> + Details Name: us-gaap\_InventoryDisclosureTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 21 R11.htm IDEA: XBRL DOCUMENT v3.24.3 Commitments and Contingencies 9 Months Ended Sep. 30, 2024 Commitments and Contingencies Disclosure [Abstract] A Commitments and Contingencies Commitments and Contingencies DS Litigation On March 27, 2023, the Company filed a complaint in the United States District Court for the Southern District of New York seeking declaratory judgment against DSE regarding the Company's right to receive a \$300.0 million milestone payment upon inclusion of cardiovascular risk reduction in the EU label that correlates with a relative risk reduction rate of at least 20%, based on the results of the CLEAR Outcomes CVOT. On May 4, 2023, the Company filed an amended complaint against DSE in the Southern District of New York seeking a judicial declaration, on an expedited basis, that DSE is contractually required to make a \$300.0 million milestone payment to the Company upon applicable regulatory approval. On June 20, 2023, DSE filed a response to the amended complaint. On January 2, 2024, the Company entered into the Settlement Agreement with DSE to amicably resolve and dismiss the commercial dispute then pending in the Southern District of New York. Under the Settlement Agreement, DSE agreed to pay the Company an aggregate of \$125.0 million, including (1) a \$100.0-million payment within 15 business days of the effective date of the Settlement Agreement and (2) a \$25.0-million payment in the calendar quarter immediately following the calendar quarter in which the EMA renders a decision on the application that was filed with the EMA for a Type II(a) variation for the Company's oral non-statin products marketed as NILEMDO® (bempedoic acid) tablets and NUSTENDI® (bempedoic acid and ezetimibe) tablets in Europe. The legal action pending in the United States District Court for the Southern District of New York has now been dismissed. Refer to Note 3 for further information. ANDA Litigation Starting in March 2024, the Company received notices from nine pharmaceutical companies, six of which filed exclusively with respect to NEXLETO and four of which filed with respect to NEXLETO and NEXLIZET (each, an "ANDA Filer"), notifying the Company that each company had filed an Abbreviated New Drug Application (the "ANDA") with the FDA seeking approval of a generic version of NEXLETO and/or NEXLIZET in the United States, as applicable. The ANDAs each contained Paragraph IV certifications alleging that certain of the Company's Orange Book listed patents covering NEXLETO or NEXLIZET, as applicable, are invalid and/or will not be infringed by each ANDA Filer's manufacture, use or sale of the medicine for which the ANDA was submitted. Under the Drug Price Competition and Patent Term Restoration Act of 1984, or the Hatch-Waxman Act to the Federal Food, Drug, and Cosmetic Act (the "FDCA"), the Company had 45 days from receipt of the notice letters to commence patent infringement lawsuits against these generic drug manufacturers in a federal district court to trigger a stay precluding the FDA's approval of any ANDA from being effective any earlier than 7.5 years from the date of approval of the NEXLETO or NEXLIZET, as applicable, new drug application or entry of judgment holding the patents invalid, unenforceable, or not infringed, whichever occurs first. Beginning in May 2024, the Company filed patent infringement lawsuits under the Hatch-Waxman Act in the United States District Court, District of New Jersey, against each ANDA Filer: Accord Healthcare Inc.; Alkem Laboratories Ltd.; Aurobindo Pharma Limited (along with an affiliate); Dr. Reddy's Laboratories Inc. (along with an affiliate); Hetero USA Inc. (along with affiliates); Micro Labs USA Inc. (along with an affiliate); MSN Pharmaceuticals Inc. (along with an affiliate); Renata Limited; and Sandoz Inc. The Company's complaints allege that by filing the applicable ANDA, such ANDA Filer has infringed NEXLETO's and/or NEXLIZET's Orange Book patents, as applicable, included in its Paragraph IV certifications, and seek an injunction preventing the FDA from granting final approval of the ANDA before the expiration of the asserted patents, and a permanent injunction to prevent the ANDA Filer from commercializing a generic version of NEXLETO and/or NEXLIZET, as applicable, until the expiration of the asserted patents. No trial date has been set. X - References No definition available. + Details Name: us-gaap\_CommitmentsAndContingencies Disclosure Abstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - 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/tableOfContent> Reference 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/1943274/2147482648/440-10-50-4> Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/450/tableOfContent> Reference 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/1943274/2147478522/954-440-50-1> Reference 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/1943274/2147482648/440-10-50-4> Reference 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\_CommitmentsAndContingencies Disclosure Abstract Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 22 R12.htm IDEA: XBRL DOCUMENT v3.24.3 Investments, net 9 Months Ended Sep. 30, 2024 Investments, Debt and Equity Securities [Abstract] A Investments Investments The following table summarizes the Company's cash equivalents, Money market funds, Unrealized Gains, Unrealized Losses, Estimated Fair Value, and Cash equivalents. Money market funds \$68,445A \$68,445A \$68,445A \$68,445A Certificates of deposit \$106,258A \$106,258A \$106,258A December 31, 2023 Amortized Cost Gross Unrealized Gains Gross Unrealized Losses Estimated Fair Value Cash equivalents Money market funds \$105,855A \$105,855A \$105,855A Certificates of deposit \$403A \$403A \$403A Total \$106,258A \$106,258A December 31, 2023 Amortized Cost Gross Unrealized Gains Gross Unrealized Losses Estimated Fair Value Cash equivalents Money market funds \$68,445A \$68,445A \$68,445A Certificates of deposit \$402A \$402A \$402A Total \$68,847A \$68,847A \$68,847A During the three and nine months ended September 30, 2024, other income, net in the statements of operations includes interest income on cash equivalents of \$1.6 million and \$6.4 million, respectively. During the three and nine months ended September 30, 2023, other income, net in the statements of operations includes interest income on cash equivalents and investments of \$1.2 million and \$3.5 million, respectively. During the three and nine months ended September 30, 2024, there was no accretion of premiums and discounts on investments. During the nine months ended September 30, 2023, other income, net in the statements of operations includes \$0.4A million of accretion of premiums and discounts on investments. There were no unrealized gains or losses on investments reclassified from accumulated other comprehensive income (loss) to other income in the statements of operations during the three and nine months ended September 30, 2024 and 2023. In the three and nine months ended September 30, 2024 and 2023, there were no allowances for credit losses and all unrealized gains (losses) for available-for-sale securities were recognized in accumulated other comprehensive income (loss). As of September 30, 2024, the Company had no accrued interest receivables. X - References No definition available. + Details Name: us-gaap\_InvestmentsDebtAndEquitySecurities Abstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Definition The entire disclosure for investments in certain debt and equity securities. + References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 940 -SubTopic 320 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/940-320/tableOfContent> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 320 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/320/tableOfContent> Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 320 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Name Accounting Standards Codification -SubParagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482648/440-10-50-10> Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Name Accounting Standards Codification -SubParagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482648/440-10-50-10>

[Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6B -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6B](https://asc.fasb.org/1943274/2147481800/320-10-50-10)  
[Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6B -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6B](https://asc.fasb.org/1943274/2147482106/820-10-50-6B)  
[Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 320 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/942-320/tableOfContent + Details Name: us-gaap\\_InvestmentsInDebtAndMarketableEquitySecuritiesAndCertainTradingAssetsDisclosureTextBlock Namespace Prefix: us-gaap\\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 23 R13.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value Measurements 9 Months Ended Sep. 30, 2024 Fair Value Disclosures \[Abstract\] A Fair Value Measurements Fair Value Measurements The Company follows accounting guidance that emphasizes that fair value is a market-based measurement, not an entity-specific measurement. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements are defined on a three level hierarchy: Level 1 inputs: Quoted prices for identical assets or liabilities in active markets; Level 2 inputs: Observable inputs other than Level 1 prices, such as quoted market prices for similar assets or liabilities or other inputs that are observable or can be corroborated by market data; and Level 3 inputs: Unobservable inputs that are supported by little or no market activity and require the reporting entity to develop assumptions that market participants would use when pricing the asset or liability. The following table presents the Company's financial assets that have been measured at fair value on a recurring basis \(in thousands\): Description Total Level 1 Level 2 Level 3 September 30, 2024 Assets: Money market funds \\$105,855 A \\$105,855 A \\$105,855 A Certificates of deposit 403A 403A A A A Total assets at fair value \\$106,258 A \\$106,258 A \\$106,258 A December 31, 2023 Assets: Money market funds \\$68,445 A \\$68,445 A \\$68,445 A Certificates of deposit 402A 402A A A A Total assets at fair value \\$68,847 A \\$68,847 A \\$68,847 A There were no transfers between Levels 1, 2 or 3 during the three and nine months ended September 30, 2024 and 2023. X - References No definition available. + Details Name: us-gaap\\_FairValueDisclosuresAbstract Namespace Prefix: us-gaap\\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Definition The entire disclosure for the fair value of financial instruments \(as defined\), including financial assets and financial liabilities \(collectively, as defined\), and the measurements of those instruments as well as disclosures related to the fair value of non-financial assets and liabilities. Such disclosures about the financial instruments, assets, and liabilities would include: \(1\) the fair value of the required items together with their carrying amounts \(as appropriate\); \(2\) for items for which it is not practicable to estimate fair value, disclosure would include: \(a\) information pertinent to estimating fair value \(including, carrying amount, effective interest rate, and maturity, and \(b\) the reasons why it is not practicable to estimate fair value; \(3\) significant concentrations of credit risk including: \(a\) information about the activity, region, or economic characteristics identifying a concentration, \(b\) the maximum amount of loss the entity is exposed to based on the gross fair value of the related item, \(c\) policy for requiring collateral or other security and information as to accessing such collateral or security, and \(d\) the nature and brief description of such collateral or security; \(4\) quantitative information about market risks and how such risks are managed; \(5\) for items measured on both a recurring and nonrecurring basis information regarding the inputs used to develop the fair value measurement; and \(6\) for items presented in the financial statement for which fair value measurement is elected: \(a\) information necessary to understand the reasons for the election, \(b\) discussion of the effect of fair value changes on earnings, \(c\) a description of \[similar groups\] items for which the election is made and the relation thereof to the balance sheet, the aggregate carrying value of items included in the balance sheet that are not eligible for the election; \(7\) all other required \(as defined\) and desired information. + References Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 107 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-107 Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100 Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph \(e\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(h\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(g\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 940 -SubTopic 820 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481199/940-820-50-1 + Details Name: us-gaap\\_FairValueDisclosuresTextBlock Namespace Prefix: us-gaap\\_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R14.htm IDEA: XBRL DOCUMENT v3.24.3 Liability Related to the Revenue Interest Purchase Agreement 9 Months Ended Sep. 30, 2024 Liability Related to the Revenue Interest Purchase Agreement A Liability Related to the Revenue Interest Purchase Agreement Liability Related to the Revenue Interest Purchase Agreement On June 26, 2019, the Company entered into a Revenue Interest Purchase Agreement \("RIPA"\) with Oberland, as agent for purchasers party thereto \(the "Purchasers"\), and the Purchasers named therein, to obtain financing in respect to the commercialization and further development of bempedoic acid and the bempedoic acid / ezetimibe combination tablet and other working capital needs. Pursuant to the RIPA, the Company received \\$125.0 million at closing, less certain issuance costs. The Company was entitled to receive up to approximately \\$75.0 million in subsequent installments subject to the terms and conditions set forth in the RIPA: \(i\) \\$25.0 million upon certain regulatory approval of its product candidates and \(ii\) \\$50.0 million, at the Company's option, upon reaching \\$100.0 million trailing worldwide six-month net sales any time prior to December 31, 2021 \(the "Third Payment"\). In March 2020, the Company received \\$25.0 million from Oberland upon receiving regulatory approval of NEXLETO. As consideration for such payments, the Purchasers will have a right to receive certain revenue interests \(the "Revenue Interests"\) from the Company based upon net sales of the Company's certain products, once approved, which will be tiered payments initially ranging from 2.5% to 7.5% of the Company's net sales in the covered territory \(the "Covered Territory"\); provided that if annual net sales equal or exceed the Sales Threshold and if the Purchasers receive 100% of their invested capital by December 31, 2024, the revenue interest rate will be decreased to a single rate of 0.4% of the Company's net sales in the Covered Territory beginning on January 1, 2025. If the Third Payment is drawn down by the Company, the applicable royalty rates will increase by one-third. The Covered Territory is the United States, but is subject to expand to include the world-wide net sales if the Company's annual U.S. net sales are less than \\$350.0 million for the year ended December 31, 2021. The U.S. net sales milestone thresholds are not to be taken as financial guidance. The Purchasers' rights to receive the Revenue Interests shall terminate on the date on which the Purchasers have received Revenue Interests payments of 195% of the then aggregate purchase price \(the "Cumulative Purchaser Payments"\) paid to the Company, unless the RIPA is terminated earlier. RIPA Amendments On April 26, 2021, the Company entered into Amendment No. 2 \(the "RIPA Amendment 2"\) to the RIPA with Oberland, as agent for the purchaser parties thereto. Pursuant to the RIPA Amendment 2, Oberland waived the original trailing six-month world-wide net sales condition to the third installment payment under the RIPA and released the final \\$50.0 million payment payable to the Company under the terms of the RIPA. The Company and Oberland also agreed to amend additional terms of the RIPA such that the purchasers will have a right to receive certain revenue interests \(the "Revenue Interests"\) from the Company based on net sales of the Company's certain products, once approved, which will be tiered payments ranging from 3.33% to 10% \(the "Third Payment Applicable Percentage"\) of the Company's net sales in the covered territory \(the "Covered Territory"\); provided that \(a\) prior to December 31, 2024, with respect to each country defined in the Daiichi Territory, if the percentage of net sales that Company receives from Daiichi \(the "Receivables Percentage"\) is less than the Third Payment Applicable Percentage, then the Revenue Interest for such country payable to the purchasers will be equal to the Receivables Percentage, \(b\) if annual net sales equal or exceed \\$350.0 million and if the Purchasers receive 100% of their invested capital \(Cumulative Purchaser Payments\) by December 31, 2024, the revenue interest rate will be decreased to a single rate of 3.33% of the Company's net sales in the Covered Territory for all subsequent calendar quarters and \(c\) if the Purchasers receive Revenue Interest payments less than 100% of Cumulative Purchaser Payments by December 31, 2024, the Third Payment Applicable Percentage will be increased to a single rate of the Company's net sales that would have provided 100% of Cumulative Purchaser Payments had such rate applied from the initial funding by the Purchasers. The Covered Territory was originally the United States, but has been expanded to worldwide for all calendar years beginning on or after January 1, 2022. On May 16, 2021, the Company entered into an Amendment to the Security Agreement and Waiver \("Amendment and Waiver"\) with the same parties to the Security Agreement, by and among the Company, Eiger Partners II LP \(the "Purchaser"\) and Eiger III SA LLC \(the "Purchaser Agent"\), dated as of June 26, 2019 \(the "Security Agreement"\). Pursuant to the Amendment and Waiver, if \(i\) the net revenue from sales of NEXLETO and NEXLIZET and certain other products in the United States \(as reported in the Company's financial statements as product sales, net\) in accordance with GAAP and excluding, for the avoidance of doubt, upfront or milestone payments and other collaboration revenue\) \(the "Specified Net Revenue"\) for the calendar quarter ended September 30, 2021 does not exceed \\$15.0 million, or \(ii\) the Specified Net Revenue for any calendar quarter ending after September 30, 2021 does not exceed \\$15.0 million, then the Company shall deposit \\$50.0 million in a deposit account that is subject to a block account control agreement in favor of the Purchase Agent, no later than the earlier of \(x\) the date the Specified Net Revenue for such calendar quarter has been determined and \(y\) 45 days after the last day of such calendar quarter. Since the Specified Net Revenue for the calendar quarter ended September 30, 2021 did not exceed \\$15.0 million, the Company deposited \\$50.0 million in a deposit account that is subject to a block account control agreement, which is classified as restricted cash on the balance sheets. The Purchaser Agent shall have sole dominion and control over all funds deposited in the deposited account and such funds may be withdrawn therefrom only with the consent of the Purchaser Agent. Upon the occurrence and during the continuance of a Put Option Event, the Purchaser Agent shall have the right to apply amounts held in the deposit account in payment of certain secured obligations in the manner provided for in the Security Agreement. The Amendment and Waiver does not substitute, replace or release the Pledgors from any other obligations under the RIPA or Security Agreement. On November 23, 2022, the Company entered into Waiver and Amendment No. 3 to Revenue Interest Purchase Agreement and Amendment No. 2 to Security Agreement \(the "RIPA Amendment 3"\), by and among the Company, the Purchasers and the Purchaser Agent, which amends \(i\) the Revenue Interest Purchase Agreement, by and among the Company, the Purchasers, and the Purchaser Agent, dated effective as of June 26, 2019 \(as amended by Amendment No. 1 to Revenue Interest Purchase Agreement dated as of November 9, 2020 and Amendment No. 2 to Revenue Interest Purchase Agreement dated as of April 26, 2021, and as may be further amended, restated, supplemented or modified from time to time, the "RIPA"\)\) and \(ii\) the Security Agreement, by the Company in favor of the Purchaser Agent, dated as of June 28, 2019 \(as amended by the Amendment to Security Agreement and Waiver by and among the Company, the Purchaser and the Purchaser Agent, effective as of May 16, 2021, and as may be further amended, restated, supplemented or modified from time to time, the "Security Agreement"\). Pursuant to the RIPA Amendment 3, among other things, \(a\) the Company agreed to make a one-time partial call payment with regards to the Revenue Interests \(as defined in the RIPA\) in an amount equal to \\$50.0 million from the restricted cash account \(the "Partial Call"\), \(b\) the amount of the Cumulative Purchaser Payments \(as defined in the RIPA\) was reduced to \\$177,777,778, and \(c\) the Purchasers and Purchaser Agent waived certain claimed defaults, breaches and Put Option Events under the RIPA and other related documents that may have occurred as a result of the Company's opening of a new bank account. On June 27, 2024, the Company repurchased Revenue Interests outstanding under the RIPA and satisfied all other Obligations \(as defined in the RIPA\) owed to the Purchasers and the Purchaser Agent by paying to the Purchaser Agent, for the benefit of the Purchasers, a payment in cash of \\$343,750,000 \(the "Repurchase Consideration"\). Following the payment of the Repurchase Consideration, \(a\) all Revenue Interests were deemed to have been repurchased and all Obligations, debts and liabilities of the Company under the RIPA and the Transaction Documents \(as defined in the RIPA\) were deemed to have been paid and satisfied in full, and automatically released, discharged and terminated, and the RIPA and all other Transaction Documents automatically terminated, and all Liens, security interests and pledges in favor of, granted to or held by the Purchaser Agent to secure the Obligations under the Transaction Documents were automatically terminated and released. In connection with the termination of the RIPA in accordance with ASC 470 Debt, the Company recorded a loss on debt extinguishment of \\$53.2 million in the loss on extinguishment of debt line item of the Condensed Statement of Operations and Comprehensive Loss for the nine months ended September 30, 2024. In connection with the termination of the RIPA, as of September 30, 2024, the Company no longer has the liability referred to as the Revenue interest liability on the balance sheet. The Company imputed interest expense associated with the liability using the effective interest rate method through the repurchase date of June 27, 2024. The effective interest rate is calculated based on the rate that would enable the debt to be repaid in full over the anticipated life of the arrangement. The interest rate on the liability varied during the term of the agreement depending on a number of factors, including the level of forecasted net sales. The Company evaluated the interest rate quarterly based on its current net sales forecasts utilizing the prospective method. The Company recorded approximately \\$21.6 million in interest expense related to this arrangement for the nine months ended September 30, 2024, and approximately \\$11.9 million and \\$34.7 million, respectively, in interest expense related to this arrangement for the three and nine months ended September 30, 2023. The following table summarizes the revenue interest liability activity during the nine months ended September 30, 2024: \(in thousands\) Total revenue interest liability at December 31, 2023 \\$274,778A Interest expense recognized 21,569A Revenue interests payments \(5,832\) Repurchase of Revenue Interests \(343,750\) Loss on extinguishment of debt 53,235A Total revenue interest liability at September 30, 2024 \\$45.4A X - Definition No definition available. + References No definition available. + Details Name: espri\\_LiabilityRelatedToRevenueInterestPurchaseAgreementAbstract Namespace Prefix: espri\\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Definition The entire disclosure of liabilities related to the Revenue Interest Purchase Agreement entered into by the Company with Eiger III SA LLC \("Oberland"\). + References No definition available. + Details Name: espri\\_LiabilityRelatedToRevenueInterestPurchaseAgreementTextBlock Namespace Prefix: espri\\_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 25 R15.htm IDEA: XBRL DOCUMENT v3.24.3 Sale of Future Royalties 9 Months Ended Sep. 30, 2024 Debt Disclosure \[Abstract\] A Sale of Future Royalties Sale of Future Royalties On June 27, 2024, the Company entered into the Purchase Agreement with OCM IP Healthcare Portfolio LP \("the Purchaser"\). Pursuant to the Purchase Agreement, the Company sold to the Purchaser, and the Purchaser purchased for \\$304,656,180, a portion of the royalties payable on net sales of Bempedoic Acid \(as defined in the License and Collaboration Agreement\) and any other Licensed Products \(as defined in the License and Collaboration Agreement\) in the DSE Territory \(as defined in the License and Collaboration Agreement\) pursuant to the License and Collaboration Agreement dated January 2, 2019, between Daiichi Sankyo Europe GMBH and the Company, as amended \(the "License and Collaboration Agreement"\) and such royalties being the Royalty Interests \(as defined in the Purchase Agreement\). In connection with the Purchase Agreement, the Company incurred \\$9.6 million in issuance costs. The Purchaser acquired 100% of the Royalty Interests until such time as the Purchaser has received an aggregate amount equal to 1,700x of the Purchase Price \(equivalent to \\$517,915,506\). Following receipt of such amount, 100% of all Royalty Interests will revert to the Company. The Purchase Agreement contains other customary terms and conditions, including representations and warranties, covenants and indemnification obligations in favor of each party. The Company evaluated the arrangement and determined that the proceeds from the sale of future royalties should be treated as a debt instrument according to ASC 470 Debt. The Company imputes interest expense associated with the liability using the effective interest rate method. The effective interest rate is calculated based on the rate that would enable the liability to be repaid in full over the anticipated life of the arrangement. The interest rate on the liability may vary during the term of the agreement depending on a number of factors, including the level of forecasted royalty sales. The Company evaluates the interest rate quarterly based on its expectations of forecasted royalty sales from its license partner, historical](https://asc.fasb.org/1943274/2147482106/820-10-50-6B)

experience and current market conditions utilizing the prospective method, which updates and changes the timing of the Company's payments. A significant increase or decrease in future royalty sales will materially impact the royalty sale liability and the time period for repayment. The Company currently expects to repay \$38.4 million in the next twelve months. The repayment of the royalty sale liability to the Purchaser does not have a fixed repayment schedule. Rather, it will be completely repaid and extinguished when the Company has repaid an aggregate amount equal to 1.700x of the Purchase Price. The \$9.6 million in issuance costs will be amortized through interest expense over the life of the agreement. The Company recorded \$12.0 million in interest expense related to this arrangement for the three and nine months ended September 30, 2024. The effective annual imputed interest rate is 1.4% as of September 30, 2024. The following table summarizes the royalty sale liability activity during the nine months ended September 30, 2024 (in thousands):

Period	Beginning balance of royalty sale liability	Interest expense recognized	Net repayment	Ending balance of royalty sale liability
June 27, 2024	\$304,656	\$0	\$0	\$304,656
September 30, 2024	\$304,656	\$1,984	\$1,984	\$0

Interest expense recognized and settled to Purchaser(16,391)Interest expense recognized 11,984 Total royalty sale liability at September 30, 2024\$290,623 X - DefinitionSale Of Future Royalties Disclosure + ReferencesNo definition available. + Details Name: espn\_SaleOfFutureRoyaltiesDisclosureTextBlock Namespace Prefix: espn\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML X - ReferencesNo definition available. + Details Name: us-gaap\_DebtDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xrbl:stringItem Type Balance Type: na Period Type: duration XML 26 R16.htm IDEA: XBRL DOCUMENT v3.24.3 Convertible Notes 9 Months Ended Sep. 30, 2024 Debt Disclosure [Abstract] A Convertible Notes Convertible NotesIn November 2020, the Company issued \$280.0 million aggregate principal amount of 4.0% senior subordinated convertible notes due November 2025. The net proceeds the Company received from the offering was approximately \$271.1 million, after deducting the initial purchasers' discounts and commissions and offering expenses payable by the Company (the "Convertible Notes") of \$8.9 million. The Company used approximately \$46.0 million of the net proceeds from the offering of the notes to pay the cost of the Capped Call (as defined below) and \$55.0 million of the net proceeds from the offering of the initial notes to finance the Prepaid Forward (as defined below). The Convertible Notes are the Company's senior unsecured obligations and mature on November 15, 2025 (the "Maturity Date"), unless earlier repurchased or converted into shares of Common Stock under certain circumstances described below. The Convertible Notes are convertible into shares of Common Stock, can be repurchased for cash, or a combination thereof, at the Company's election, at an initial conversion rate of 30.2151 shares of Common Stock per \$1,000 principal amount of the Convertible Notes, which is equivalent to an initial conversion price of approximately \$33.096 per share of Common Stock, subject to adjustment. The Company will pay interest on the Convertible Notes semi-annually in arrears on May 15 and November 15 of each year. The Convertible Notes are general unsecured obligations of the Company that are subordinated in right of payment to indebtedness, obligations and other liabilities under the Company's RIPA, the revenue interests issued pursuant to such agreement, and any refinancing of the foregoing. Holders may convert their Convertible Notes at their option at any time prior to the close of business on the business day immediately preceding August 15, 2025 in the following circumstances: (1) during any calendar quarter commencing after the calendar quarter ending on March 31, 2021 (and only during such calendar quarter), if the last reported sale price per share of Common Stock is greater than or equal to 130% of the conversion price for each of at least 20 trading days, whether or not consecutive, during the 30 consecutive trading days ending on, and including, the last trading day of the immediately preceding calendar quarter; (2) during the five business days after any five consecutive trading day period (such five consecutive trading day period, the "measurement period") in which the trading price per \$1,000 principal amount of notes for each trading day of the measurement period was less than 98% of the product of the last reported sale price per share of Common Stock and the conversion rate for the notes on each such trading day; (3) if the Company calls such notes for redemption, any such notes that have been called for redemption may be converted at any time prior to the close of business on the second scheduled trading day immediately preceding the redemption date, but only with respect to the notes called for redemption; and (4) upon the occurrence of specified corporate events, as provided in the Indenture. On or after August 15, 2025, to the close of business on the second scheduled trading day immediately before the maturity date, holders may convert all or any portion of their notes at the applicable conversion rate at any time at the option of the holder regardless of the foregoing conditions. In addition, following certain corporate events or following issuance of a notice of redemption, the Company will, in certain circumstances, increase the conversion rate for a holder who elects to convert its notes in connection with such a corporate event or to convert its notes called (or deemed called) for redemption during the related redemption period, as the case may be. The Convertible Notes will be redeemable, in whole or in part, at the Company's option at any time, and from time to time, on or after November 20, 2023 and before the 41st scheduled trading day immediately before the maturity date, at a cash redemption price equal to 100% of the principal amount of the notes to be redeemed, plus accrued and unpaid interest, if any, but only if the last reported sale price per share of Common Stock has been at least 130% of the conversion price then in effect for at least 20 trading days (whether or not consecutive), including the trading day immediately preceding the date the Company sends the related redemption notice, during any 30 consecutive trading day period ending on, and including, the trading day immediately preceding the date on which the Company sends such redemption notice. No sinking fund is provided for the notes. If the Company redeems less than all the outstanding notes, at least \$125.0 million aggregate principal amount of notes must be outstanding and not subject to redemption as of the relevant redemption notice date. If the Company undergoes a fundamental change (as defined in the Indenture), holders may require the Company to repurchase their notes for cash all or any portion of their notes at a fundamental change repurchase price equal to 100% of the principal amount of the notes to be repurchased, plus accrued and unpaid interest, to, but excluding, the fundamental change repurchase date. The Indenture includes customary terms and covenants, including certain events of default. On October 22, 2021, the Company entered into a privately negotiated exchange agreement (the "Exchange Agreement") with two co-managed holders (the "Holders") of its Convertible Notes. Under the terms of the Exchange Agreement the Holders agreed to exchange (the "Exchange") with the Company \$15.0 million aggregate principal amount of the Convertible Notes held in the aggregate by them (and accrued interest thereon) for shares of Common Stock. Pursuant to the Exchange Agreement, the number of shares of Common Stock to be issued by the Company to the Holders upon consummation of the Exchange was determined based upon the volume-weighted-average-price per share of Common Stock, subject to a floor of \$5.62 per share, during the five trading-day averaging period, commencing on the trading day immediately following the date of the Exchange Agreement. The Exchange closed on November 3, 2021, with 1,094,848 shares of Common Stock being exchanged. As of September 30, 2024, the principal amount of convertible notes was \$265.0 million, and the unamortized debt discount and issuance costs were \$2.1 million, for a net carrying amount of \$262.9 million. The Company recorded approximately \$3.0 million and \$9.2 million, respectively, of interest expense during the three and nine months ended September 30, 2024, and \$3.1 million and \$9.2 million, respectively, of interest expense during the three and nine months ended September 30, 2023, relating to the cash interest on the convertible notes due semi-annually and amortization of the debt issuance costs. As of September 30, 2024, no Convertible Notes were convertible pursuant to their terms. The estimated fair value of the Convertible Notes was \$252.4 million as of September 30, 2024 and \$155.9 million as of December 31, 2023. The estimated fair value of the Convertible Notes was determined through consideration of quoted market prices. As of September 30, 2024, the if-converted value of the Convertible Notes did not exceed the principal value of those notes. Capped Call TransactionsIn connection with the offering of the Convertible Notes, the Company entered into privately-negotiated capped call transactions with one of the initial purchasers of the convertible notes or its affiliate and certain other financial institutions. The Company used approximately \$46.0 million of the net proceeds from the offering of the Convertible Notes to pay the cost of the capped call transactions. The capped call transactions are expected generally to reduce potential dilution to Common Stock upon any conversion of the Convertible Notes and/or offset any cash payments the Company is required to make in excess of the principal amount of converted notes, as the case may be, in the event that the market value per share of Common Stock, as measured under the terms of the capped call transactions at the time of exercise, is greater than the strike price of the capped call transactions (which initially corresponds to the initial conversion price of the Convertible Notes, and is subject to certain adjustments), with such reduction and/or offset subject to a cap initially equal to approximately \$55.16 (which represents a premium of approximately 100% over the last reported sale price of Common Stock on November 11, 2020), subject to certain adjustments. The capped call transactions are separate transactions, entered into by the Company and are not part of the terms of the Convertible Notes. Given that the transactions meet certain accounting criteria, the convertible note capped call transactions are recorded in stockholders' equity, and they are not accounted for as derivatives and are not remeasured each reporting period. As of September 30, 2024 and December 31, 2023, the Company had not purchased any shares under the convertible note capped call transactions. Prepaid ForwardIn connection with the offering of the Convertible Notes, the Company entered into a prepaid forward stock repurchase transaction (the "Prepaid Forward") with a financial institution (the "Forward Counterparty"). Pursuant to the Prepaid Forward, the Company used approximately \$55.0 million of the net proceeds from the offering of the Convertible Notes to fund the Prepaid Forward. The aggregate number of shares of Common Stock underlying the Prepaid Forward was approximately 1,994,198. The expiration date for the Prepaid Forward is November 15, 2025, although it may be settled earlier in whole or in part. Upon settlement of the Prepaid Forward, at expiration or upon any early settlement, the Forward Counterparty will deliver to the Company the number of shares of Common Stock underlying the Prepaid Forward or the portion thereof being settled early. The shares purchased under the Prepaid Forward are treated as treasury stock and not outstanding for purposes of the calculation of basic and diluted earnings per share, but will remain outstanding for corporate law purposes, including for purposes of any future stockholders' votes, until the Forward Counterparty delivers the shares underlying the Prepaid Forward to the Company. As of September 30, 2024, 448,698 shares had been delivered to the Company. The Company's Prepaid Forward hedge transaction exposes the Company to credit risk to the extent that its counterparty may be unable to meet the terms of the transaction. The Company mitigates this risk by limiting its counterparty to a major financial institution. X - ReferencesNo definition available. + Details Name: us-gaap\_DebtDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xrbl:stringItem Type Balance Type: na Period Type: duration XML X - DefinitionThe entire disclosure for information about short-term and long-term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own-share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long-term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481544/470-10-50-6> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481544/470-10-50-6> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477092/405-40-50-1> Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477092/405-40-50-1> Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 405 -SubTopic 40 -Name Accounting Standards Codification 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-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(c)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1> Reference 10: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 470 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482925/835-30-45-2> Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1> Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1> Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 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awards under the 2022 Plan to 16,900,000. Employee Stock Purchase PlanIn April 2020, the Company's board of directors approved the Esperion Therapeutics, Inc. 2020 Employee Stock Purchase Plan (as amended, the "ESPP"), which was approved by the Company's stockholders on May 28, 2020 and was subsequently amended by a first amendment to the ESPP adopted by the Company's board of directors on July 31, 2020. The ESPP allows eligible employees to authorize payroll deductions of up to 10% of their base salary or wages up to \$25,000 annually to be applied toward the purchase of shares of Common Stock on the last trading day of the offering period. Participating employees will purchase shares of Common Stock at a discount of up to 15% on the lesser of the closing price of Common Stock on the NASDAQ Global Market (i) on the first trading day of the offering period or (ii) the last day of any offering period. Offering periods under the ESPP will generally be in six months increments, commencing on September 1 and March 1 of each calendar year with the administrator having the right to establish different offering periods. During the three and nine months ended months ended September 30, 2024, the Company recognized less than \$0.1A million of stock compensation expense related to the ESPP. During the three and nine months ended months ended September 30, 2023, the Company recognized approximately \$0.1A million and \$0.3A million, respectively, of stock compensation expense related to the ESPP. In May 2024, the Company's stockholders approved a second amendment to the ESPP, which increased the number of shares of Common Stock reserved for future issuance under the ESPP by an additional 6,175,000 shares. As of September 30, 2024, there have been 610,506 shares issued and 6,389,494 shares reserved for future issuance under the ESPP. The Company paused the ESPP effective as of September 1, 2023, such that the offering periods which would otherwise have begun on September 1, 2023 and March 1, 2024 did not commence. The Company resumed the ESPP effective as of September 1, 2024, such that the offering period commenced on September 1, 2024.2017 Inducement Equity PlanIn May 2017, the Company's board of directors approved the Esperion Therapeutics, Inc. 2017 Inducement Equity Plan (as amended in November 2019 and August 2023, the "2017 Plan"). The number of shares of Common Stock available for awards under the 2017 Plan is 2,650,000, with any shares of Common Stock that are forfeited, cancelled, held back upon the exercise or settlement of an award to cover the exercise price or tax withholding, reacquired by the Company prior to vesting, satisfied without the issuance of Common Stock, or otherwise terminated (other than by exercise) under the 2017 Plan added back to the shares of Common Stock available for issuance under the 2017 Plan. The 2017 Plan provides for the granting of stock options, stock appreciation rights, restricted stock awards, restricted stock units ("RSUs"), unrestricted stock awards and dividend equivalent rights. Stock OptionsThe following table summarizes the activity relating to the Company's options to purchase Common Stock for the nine months ended September 30, 2024: Number of OptionsWeighted-Average Exercise Price Per ShareWeighted-Average Remaining Contractual Term (Years)Aggregate Intrinsic Value(in thousands)Outstanding at December 31, 2023,686,191A \$13.88A 7.475\$84A Granted2,082,000A \$2.08A ForfeitedA orA expired(588,724)\$17.82A Exercised(1,956)\$1.62A Outstanding at September 30, 2024,177,511A \$8.70A 7.69\$52A Vested and expected to vest at September 30, 2024,177,511A \$8.70A 7.69\$52A Exercisable at September 30, 2024,2399,531A \$15.14A 6.21\$49A Stock-based compensation related to stock options was \$1.2 million and \$3.2 million, respectively, for the three and nine months ended September 30, 2024, including less than \$0.1A million and \$0.2A million, respectively, that was capitalized into inventory, and \$0.9 million and \$2.9 million, respectively, for the three and nine months ended September 30, 2023, including \$0.1 million and \$0.2 million, respectively, that was capitalized into inventory. As of September 30, 2024, there was \$5.8 million of unrecognized stock-based compensation expense related to unvested options, which will be recognized over a weighted-average period of 2.4 years. Performance-Based Stock Options ("PBSOs")In 2021, 2022, and 2023 the Company granted PBSOs from the 2013 Plan and the 2022 Plan, that vest upon various performance-based milestones as set forth in the individual grant agreements, such as achievement of predetermined clinical or regulatory outcomes. The actual number of units (if any) received under these awards will depend on continued employment and actual performance over the performance period. Each quarter, the Company updates their assessment of the probability that the performance milestone will be achieved. The Company amortizes the fair value of the PBSOs based on the expected performance period to achieve the performance milestone. The performance criteria was met in three months ended March 31, 2024. The following table summarizes the activity relating to the Company's PBSOs for the nine months ended September 30, 2024: Number of OptionsWeighted-Average Exercise Price Per ShareWeighted-Average Remaining Contractual Term (Years)Aggregate Intrinsic Value(in thousands)Outstanding at December 31, 2023661,850A \$4.97A 8.63\$312A GrantedA "A \$4.97A ForfeitedA orA expired(13,250)\$8.94A Exercised(15,650)\$1.62A Outstanding at September 30, 2024632,950A \$4.97A 6.60\$6A Vested and expected to vest at September 30, 2024,24632,950A \$4.97A 6.60\$6A Exercisable at September 30, 2024,632,950A \$4.97A 6.60\$6A There was no stock-based compensation related to PBSOs for the three months ended September 30, 2024. Stock-based compensation related to PBSOs for the nine months ended September 30, 2024 was \$0.5A million. Stock-based compensation related to PBSOs was and \$0.2A million and \$0.6A million, respectively, for the three and nine months ended September 30, 2023. As of September 30, 2024, there was no unrecognized stock-based compensation expense related to unvested PBSOs. Restricted Stock Units ("RSUs")The following table summarizes the activity relating to the Company's RSUs for the nine months ended September 30, 2024: Number of OptionsWeighted-Average Exercise Price Per ShareWeighted-Average Remaining Contractual Term (Years)Aggregate Intrinsic Value(in thousands)Outstanding at December 31, 2023,047,888A \$4.69A Granted3,570,325A \$2.09A Forfeited(449,588)\$3.70A Vested(1,199,517)\$4.61A Outstanding and unvested September 30, 2024,496,108A \$2.93A Stock-based compensation related to RSUs was approximately \$1.8 million and \$5.3 million, respectively, for the three and nine months ended September 30, 2024, including less than \$0.1A million and \$0.3 million, respectively, that was capitalized into inventory, and approximately \$1.6 million and \$4.9 million, respectively, for the three and nine months ended September 30, 2023, including \$0.2 million and \$0.3 million, respectively, that was capitalized into inventory. As of September 30, 2024, there was \$13.7 million of unrecognized stock-based compensation expense related to unvested RSUs, which will be recognized over a weighted-average period of 2.6 years. Performance-based Restricted Stock Units ("PBRUSUs")In 2021, the Company granted PBRUSUs from the 2013 Plan that vest upon various performance-based milestones as set forth in the individual grant agreements, such as achievement of predetermined milestones based on the Company's U.S. net product sales or clinical or regulatory outcomes. The actual number of units (if any) received under these awards will depend on continued employment and actual performance over the performance period. Each quarter, the Company updates their assessment of the probability that the performance milestone will be achieved. The Company amortizes the fair value of the PBRUSUs based on the quoted market price of Common Stock on the date of grant. The performance criteria was met in three months ended March 31, 2024. The following table summarizes the activity relating to the Company's PBRUSUs for the nine months ended September 30, 2024: Number of PBRUSUsWeighted-average fair value per shareOutstanding and unvested December 31, 2023160,275A \$8.94A GrantedA "A \$8.94A Forfeited(3,900)\$8.94A Vested(156,375)\$8.94A Outstanding and unvested September 30, 2024A "A A There was no stock-based compensation related to PBRUSUs for the three months ended September 30, 2024. Stock-based compensation related to the PBRUSUs was \$0.2 million, for the nine months ended September 30, 2024, including less than \$0.1A million that was capitalized into inventory. Stock-based compensation related to PBRUSUs was \$0.1A million and \$0.3A million, respectively, for the three and nine months ended September 30, 2023, including less than \$0.1A million and less than \$0.1A million, respectively, that was capitalized into inventory. As of September 30, 2024, there was no unrecognized stock-based compensation expense related to unvested PBRUSUs. 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https://asc.fasb.org/1943274/2147480429/718-10-50-2)

Registered Direct Offering, before deducting placement agent fees and related offering expenses. The net proceeds to the Company from the Registered Direct Offering, after deducting the placement agent fees and expenses and the Company's estimated offering expenses of \$4.2 million, were approximately \$51.3 million. In addition, the Company received approximately \$1.2 million as the gross consideration in connection with the Warrant Amendment Agreements. The net proceeds of the Warrant Amendment Agreements after deducting placement fees of \$0.1 million were approximately \$1.1 million. As of September 30, 2024, no pre-funded warrants were outstanding. During the three months ended September 30, 2024, no warrants were exercised. During the nine months ended September 30, 2024, 10,272,783 warrants were exercised. During the three and nine months ended September 30, 2023, 10,867,000 and 20,965,747 shares of pre-funded warrants were exercised. The following table summarizes the warrants outstanding for the Company as of September 30, 2024 and December 31, 2023: September 30, 2024 December 31, 2023 Weighted average exercise price Warrants outstanding from Warrant Amendment Agreements, expiring September 22, 2026, 600,000 \$1.55 Total warrants outstanding 26,071,429A 9,024,212A \$1.55 Warrants outstanding from Purchase Agreement, expiring September 22, 2026, 600,000 \$1.55 Total warrants outstanding 26,071,429A 36,344,212A X - References No definition available. + Details Name: us-gaap EquityAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - 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> Reference 3: <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> 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/1943274/2147477968/946-235-50-2> 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/1943274/2147477968/946-235-50-2> 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/1943274/214748448/946-505-50-6> 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> Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 505 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 1 - Subparagraph (SX 210.3-0-4) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480008/505-10-S99-1> Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 235 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 1 - Subparagraph (SX 210.4-08(e)(1)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1> 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 (a) - 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 14 - Subparagraph (b) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147481112/505-10-50-14> Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 505 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 14 - 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Publisher FASB - URI <https://asc.fasb.org/1943274/2147481112/505-10-50-18> Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 505 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 18 - Subparagraph (c) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147481112/505-10-50-18> + Details Name: us-gaap StockholdersEquityNoteDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 31 R21.htm IDEA: XBRL DOCUMENT v3.24.3 Net Loss Per Common Share 9 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] Å Net Loss Per Common Share Net Loss Per Common ShareBasic net loss per share is calculated by dividing net loss by the weighted-average number of common shares outstanding during the period, without consideration for common stock equivalents. Pre-Funded Warrants are included in the weighted-average number of common shares outstanding during the periods. Diluted net loss per share is computed by dividing net loss by the weighted-average number of common stock equivalents outstanding for the period determined using the treasury-stock method. For purposes of this calculation, warrants for common stock, stock options, PBSOs, unvested RSUs and PBRSSUs, shares issuable under the ESPP and shares issuable upon conversion of the convertible notes are considered to be common stock equivalents and are only included in the calculation of diluted net loss per share when their effect is dilutive. The shares outstanding at the end of the respective periods presented below were excluded from the calculation of diluted net loss per share due to their anti-dilutive effect. September 30, 2024 2023 Common shares under option 5,177,511A 3,706,191A Common shares under PBSOs 632,950A 661,850A Unvested RSUs 4,969,108A 3,182,857A Unvested PBRSSUs 6"Å 174,775A Shares issuable related to the ESPSP39,291A å"Å A Shares issuable upon conversion of convertible notes 8,007,010A 8,007,010A Warrants 26,071,429A 70,135,033A Total potential dilutive shares 44,897,299A 85,867,716A X - References No definition available. + Details Name: us-gaap EarningsPerShareAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition The entire disclosure for earnings per share. + References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 260 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 1 - Subparagraph (c) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482662/260-10-50-1> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 260 - Name Accounting Standards Codification - Publisher FASB - URI <https://asc.fasb.org/260/tableOfContent> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 260 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 2 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482662/260-10-50-2> Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 260 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 3 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482662/260-10-50-3> + Details Name: us-gaap EarningsPerShareTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 32 R22.htm IDEA: XBRL DOCUMENT v3.24.3 Pay vs Performance Disclosure - USD (\$ ) in Thousands 3 Months Ended Sep. 30, 2024 Jun. 30, 2024 Mar. 31, 2024 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Sep. 30, 2024 Sep. 30, 2023 Pay vs Performance Disclosure Å Å Å Å Å Net income (loss) \$ (29,524) \$ (61,925) \$ 61,022 \$ (41,250) \$ (49,935) \$ (61,719) \$ (30,427) \$ (152,904) X - References Reference 1: <http://www.xbrl.org/2003/role/presentationRef> - Publisher SEC - Name Regulation S-K - Number 229 - Section 402 - SubSection v - Paragraph 1 + Details Name: ecd PvpTable Namespace Prefix: ecd Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - 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> 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> Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef> - Topic 220 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 6 - 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 50 - Paragraph 2 - Subparagraph (SX 210.5-03(20)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2> 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/1943274/2147483443/250-10-50-9> 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> 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/1943274/214748265/220-10-50-6> Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 3 - 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> 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/1943274/2147483443/250-10-50-4> Reference 13: <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 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> 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 - 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include only normal recurring adjustments necessary for a fair presentation of the Company's financial position and results of operations for the interim periods presented. Certain information and disclosures normally included in the annual financial statements prepared in accordance with GAAP, but that is not required for interim reporting purposes, have been condensed or omitted. These condensed interim financial statements should be read in conjunction with the audited financial statements as of and for the year ended December 31, 2023, and the notes thereto, which are included in the Company's Annual Report on Form 10-K for the year ended December 31, 2023. The results of operations for the interim periods are not necessarily indicative of the results to be expected for a full year, any other interim periods or any future year or period. Use of Estimates Use of EstimatesThe preparation of financial statements in accordance with GAAP in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, net revenues, expenses and related disclosures. Actual results could differ from those estimates. Cash and Cash Equivalents Cash and Cash EquivalentsThe Company invests its excess cash in bank deposits, money market accounts, and short-term investments. The Company considers all highly liquid investments with an original maturity of 90 days or less at the time of purchase to be cash equivalents. Cash equivalents are reported at fair value. Investments InvestmentsInvestments are considered to be available-for-sale and are carried at fair value. Unrealized gains and losses, if any, are reported in accumulated other comprehensive income (loss). The cost of investments classified as available-for-sale are adjusted for the amortization of premiums and accretion of discounts to maturity and recorded in other income, net. Realized gains and losses, if any, are determined using the specific identification method and recorded in other income, net. Investments with original maturities beyond 90 days at the date of purchase and which mature at, or less than twelve months from, the balance sheet date are classified as current. Investments with a maturity beyond twelve months from the balance sheet date are classified as long-term. Concentration of Risk Concentration of RiskThe Company enters into a limited number of distribution agreements with distributors and specialty pharmacies. The Company's net product sales are with these customers. As of September 30, 2024 and December 31, 2023, eleven customers accounted for all of the Company's net trade receivables. As of September 30, 2024 and December 31, 2023, three customers held approximately 98% and 96% of the Company's trade receivables associated with net product sales, respectively. For the nine months ended September 30, 2024 and 2023, three customers accounted for approximately 98% and 95% of gross sales of NEXLETOL and NEXLIZET, respectively. Revenue Recognition Revenue RecognitionIn accordance with ASC 606, Revenue from Contracts with Customers, the Company recognizes revenue when a customer obtains control of promised goods or services, in an amount that reflects the consideration the Company expects to receive in exchange for the goods or services provided. To determine revenue recognition for arrangements within the scope of ASC 606, the Company performs the following five steps: identify the contracts with a customer; identify the performance obligations in the contract; determine the transaction price; allocate the transaction price to the performance obligations in the contract; and recognize revenue when or as the entity satisfies a performance obligation. At contract inception, the Company assesses the goods or services promised within each contract and determines those that are performance obligations and assesses whether each promised good or service is distinct. The Company then recognizes as revenue the amount of the transaction price that is allocated to the respective performance obligation when or as the performance obligation is satisfied. The Company derives revenue through two primary sources: collaboration revenue and product sales. Collaboration revenue consists of the collaboration payments to the Company for collaboration arrangements outside of the United States for the development, manufacturing and commercialization, including royalties, of the Company's product candidates by the Company's partners and product sales consists of sales of NEXLETOL and NEXLIZET.a.Collaboration RevenueThe Company has entered into agreements related to its activities to develop, manufacture, and commercialize its product candidates. The Company earns collaboration revenue in connection with a collaboration agreement to develop and/or commercialize product candidates where the Company deems the collaborator to be the customer. Revenue is recognized when (or as) the Company satisfies performance obligations under the terms of a contract. Depending on the terms of the arrangement, the Company may defer the recognition of all or a portion of the consideration received as the performance obligations are satisfied. The collaboration agreements may require the Company to deliver various rights, services, and/or goods across the entire life cycle of a product or product candidate. In an agreement involving multiple goods or services promised to be transferred to a customer, the Company must assess, at the inception of the contract, whether each promise represents a separate performance obligation (i.e., is "distinct"), or whether such promises should be combined as a single performance obligation. The terms of the agreement typically include consideration to be provided to the Company in the form of non-refundable up-front payments, development milestones, sales milestones, and royalties on sales of products within a respective territory. The Company recognizes regulatory and approval milestones as consideration when it is probable that a future reversal is unlikely to occur. For sales-based milestones and royalties based on sales of product in a territory, the Company applies the sales-based royalty exception in ASC 606-10-55-65 to all of these milestones and royalties. At the inception of the contract, the transaction price reflects the amount of consideration the Company expects to be entitled to in exchange for transferring promised goods or services to its customer. In the arrangement where the Company satisfies performance obligation(s) during the regulatory phase over time, the Company recognizes collaboration revenue typically using an input method on the basis of regulatory costs incurred relative to the total expected cost which determines the extent of progress toward completion. The Company reviews the estimate of the transaction price and the total expected cost each period and makes revisions to such estimates as necessary. Under contracted supply agreements with collaborators, the Company, through its third party contract manufacturing partners, may manufacture and supply quantities of active pharmaceutical ingredient (â€œAPIâ€) or bulk tablets reasonably required by collaboration partners for the development or sale of licensed products in their respective territory. The Company recognizes revenue when the collaboration partner has obtained control of the API or bulk tablets. The Company records the costs related to the supply agreement in cost of goods sold on the condensed statements of operations and comprehensive income (loss). Under the Company's collaboration agreements, product sales and cost of sales may be recorded by the Company's collaborators as they are deemed to be the principal in the transaction. The Company receives royalties from the commercialization of such products, and records its share of the variable consideration, representing a percentage of net product sales, as collaboration revenue in the period in which such underlying sales occur and costs are incurred by the collaborator. On May 22, 2024, the Company announced that the EC approved the label update of both NILEMDO and NUSTENDI as treatments for hypercholesterolemia and to reduce the risk of adverse cardiovascular events. The ECâ€™s decisions to update the labels of bempedoic acid and bempedoic acid / ezetimibe FDC are based on the positive CLEAR Outcomes trial results and makes them the first and only LDL-C lowering treatments indicated for primary and secondary prevention of cardiovascular events. NILEMDO and NUSTENDI are approved to reduce cardiovascular risk in patients with or at high risk for atherosclerotic cardiovascular disease.b.Product Sales, NetOn February 21, 2020, the Company announced that the FDA approved NEXLETOL as an adjunct to diet and maximally tolerated statin therapy for the treatment of adults with HeFH or established ASCVD who require additional lowering of LDL-C. On February 26, 2020, the Company announced that the FDA approved NEXLIZET as an adjunct to diet and maximally tolerated statin therapy for the treatment of adults with HeFH or established ASCVD who require additional lowering of LDL-C. On March 30, 2020, NEXLETOL was commercially available in the U.S. through prescription and on June 4, 2020, NEXLIZET was commercially available in the U.S. through prescription. On March 22, 2024, the Company announced that the FDA approved new label expansions for NEXLETOL and NEXLIZET based on positive CLEAR Outcomes data that include indications for cardiovascular risk reduction and expanded LDL-C lowering in both primary and secondary prevention patients. In addition, the enhanced labels support the use of NEXLETOL and NEXLIZET either alone or in combination with statins. They also include new indications for primary hyperlipidemia, alone or in combination with a statin. Product sales, net totaled \$31.1 million and \$84.2 million, respectively, for the three and nine months ended September 30, 2024, and \$20.3 million and \$57.6 million, respectively, for the three and nine months ended September 30, 2023. The Company sells NEXLETOL and NEXLIZET to wholesalers in the U.S. and, in accordance with ASC 606, recognizes revenue at the point in time when the customer is deemed to have obtained control of the product. The customer is deemed to have obtained control of the product at the time of physical receipt of the product at the customersâ€™ distribution facilities, or free on board (â€œFOBâ€) destination, the terms of which are designated in the contract. Product sales are recorded at the net selling price, which includes estimates of variable consideration for which reserves are established for (a) rebates and chargebacks, (b) co-pay assistance programs, (c) distribution fees, (d) product returns, and (e) other discounts. Where appropriate, these estimates take into consideration a range of possible outcomes which are probability-weighted for relevant factors such as current contractual and statutory requirements, and forecasted customer buying and payment patterns. Overall, these reserves reflect the Company's best estimates of the amount of consideration to which it is entitled based on the terms of the applicable contract. The amount of variable consideration may be constrained and is included in the net sales price only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future period. Given the early stage of the Companyâ€™s commercial operations it has provided constraint of its variable consideration due to its potential consumption trends. Actual amounts of consideration ultimately received may differ from the Company's estimates. If actual results in the future vary from estimates, the Company adjusts these estimates, which would affect net product revenue and earnings in the period such variances become known. Liabilities for co-pay assistance, expected product returns, rebates, and distributor fees are classified as â€œAccrued variable considerationâ€ in the condensed balance sheets. Discounts, such as prompt pay discounts, and chargebacks are recorded as a reduction to accounts receivable in the condensed balance sheets. Forms of Variable ConsiderationRebates and Chargebacks: The Company estimates reductions to product sales for Public Health Service Institutions, such as Medicaid, Medicare and Veterans' Administration ("VA") programs, as well as certain other qualifying federal and state government programs, and other group purchasing organizations. The Company estimates these reductions based upon the Company's contracts with government agencies and other organizations, statutorily defined discounts and estimated payor mix. These organizations purchase directly from the Company's wholesalers at a discount and the wholesalers charge the Company back the difference between the wholesaler price and the discounted price. The Company's liability for Medicaid rebates consists of estimates for claims that a state will make for a current quarter. The Company's reserve for this discounted pricing is based on expected sales to qualified healthcare providers and the chargebacks that customers have already claimed. Co-pay assistance: Eligible patients who have commercial insurance may receive assistance from the Company to reduce the patient's out of pocket costs. The Company will buy down the difference between the amount of the eligible patient's co-pay when the drug is purchased at the pharmacy at a determined price. Liabilities for co-pay assistance are calculated by actual program participation from third-party administrators. Distribution Fees: The Company has written contracts with its customers that include terms for distribution fees and costs for inventory management. The Company estimates and records distribution fees due to its customers based on gross sales. Product Returns: The Company generally offers a right of return based on the productâ€™s expiration date and certain spoilage and damaged instances. The Company estimates the amount of product sales that may be returned and records the estimate as a reduction of product sales in the period the related product sales is recognized. The Companyâ€™s estimates for expected returns are based primarily on an ongoing analysis of sales information and visibility into the inventory remaining in the distribution channel. Discounts: The Company provides product discounts, such as prompt pay discounts, to its customers. The Company estimates cash discounts based on terms in negotiated contracts and the Companyâ€™s expectations regarding future payment patterns. Inventories InventoriesInventories are stated at the lower of cost or net realizable value and recognized on a first-in, first-out ("FIFO") method. The Company uses standard cost to determine the cost basis for inventory. Inventory is capitalized based on when future economic benefit is expected to be realized. The Company analyzes its inventory levels on a periodic basis to determine if any inventory is at risk for expiration prior to sale or has a cost basis that is greater than its estimated future net realizable value. Any adjustments are recognized through cost of goods sold in the period in which they are incurred. Liability Related to the Sale of Future Royalties Liability Related to the Sale of Future RoyaltiesThe Company treats the sale of future DSE royalties as debt, amortized under the effective interest rate method over the estimated life of the royalty sale agreement. The royalty sale liability is presented net of deferred issuance costs on the balance sheets. The amortization of the liability related to future royalties and related interest expense are based on the Company's current estimates of future royalties, which the Company determines by using third-party forecasts of sales and other relevant information. The Company periodically assesses the forecasted sales and to the extent the amount or timing of future estimated royalty payments is materially different than previous estimates, the Company will account for any such change by adjusting the liability related to the sale of future royalties and prospectively recognize the related non-cash interest expense. Royalty revenue is recognized and the related liability reduced as earned. Recently Issued Accounting Pronouncements Recently Issued Accounting PronouncementsIn November 2023, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. ASU 2023-07 requires a public entity to disclose, on an annual and interim basis, significant segment expenses that are included within each reported measure of segment profit or loss and regularly reviewed by the chief operating decision maker ("CODM"), the title and position of the CODM, clarification regarding the CODM's use of multiple measures of a segment's profit or loss in assessing segment performance (this must include a measure that is consistent with the measurement principles under U.S. GAAP, but may also include additional measures of a segment's profit or loss), and a description of the composition of amounts within an "Other" segment line item. Further, ASU 2023-07 requires that all annual disclosures about a reportable segment's profit or loss and assets currently required by Topic 280 to be provided in interim periods. This update is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. ASU 2023-07 should be adopted retrospectively to all periods presented in the financial statements and early adoption is permitted. The Company is currently in the process of determining the impact the implementation of ASU 2023-07 will have on the Companyâ€™s financial statement disclosures. In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 enhances income tax disclosures to further disaggregate the effective tax rate reconciliation and income taxes paid. This update is effective for fiscal years beginning after December 15, 2024. ASU 2023-09 should be adopted prospectively, but retrospective application is permitted. Further, early adoption is permitted. The Company is currently in the process of determining the impact the implementation of ASU 2023-09 will have on the Companyâ€™s financial statement disclosures. In November 2024, the FASB issued ASU 2024-03, Income Statementâ€”Reporting Comprehensive Incomeâ€”Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses. ASU 2024-03 requires public companies to disclose specified information about certain costs and expenses, including purchases of inventory, employee compensation, selling expenses, and depreciation, at each interim and annual reporting period. This update is effective for annual reporting periods beginning after December 15, 2026, and interim reporting periods beginning after December 15, 2027. Further, early adoption is permitted. The Company is currently in the process of determining the impact the implementation of ASU 2024-03 will have on the Companyâ€™s financial statement disclosures. There have been no other material changes to the significant accounting policies previously disclosed in the Companyâ€™s Annual Report on Form 10-K for the fiscal year ended December 31, 2023. X - DefinitionLiability Related To The Sale Of Future Royalties + ReferencesNo definition available. + Details Name: espr\_LiabilityRelatedToTheSaleOfFutureRoyaltiesPolicyTextBlock Namespace Prefix: espr\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap\_AccountingPoliciesAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesNo definition available. + Details Name: us-gaap\_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - 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. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482913/230-10-50-1> + Details Name: us-gaap\_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Disclosure of accounting policy for credit risk. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 942 -SubTopic 825 -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478898/942-825-50-1> 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> + Details Name: us-gaap\_ConcentrationRiskCreditRisk Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - 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. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(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) -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/1943274/214747811/912-330-50-1>Reference 6: <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 -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:textBlockItem Type Balance Type: na Period Type: duration X - Definition Disclosure of accounting policy for investment classified as marketable security. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 942 -SubTopic 320 -Section 50 -Paragraph 5 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477268/942-320-50-5> + Details Name: us-gaap\_MarketableSecuritiesPolicy Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - 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. + ReferencesNo definition available. + Details Name: us-gaap\_NewAccountingPronouncementsPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition Disclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-1>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>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -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:textBlockItem Type Balance Type: na Period Type: duration X - Definition Disclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482861/275-10-50-9>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -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 -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 -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 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482861/275-10-50-4> + Details Name: us-gaap\_UseOfEstimates Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 35 R25.htm IDEA: XBRL DOCUMENT v3.24.3 Inventories, net (Tables) 9 Months Ended Sep. 30, 2024 Inventory Disclosure [Abstract] A Schedule of Inventories Inventories, net consist of the following (in thousands): September 30, 2024 December 31, 2023 Raw materials \$71,379A \$61,890A Work in process 695A 1,728A Finished goods 4,028A 2,005A \$80,102A \$65,623A X - ReferencesNo definition available. + Details Name: us-gaap\_InventoryDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of the carrying 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. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(a)) -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(6)(b)) -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(6)(c)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 4: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 210 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483489/210-10-50-1> + Details Name: us-gaap\_ScheduleOfInventoryCurrentTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 36 R26.htm IDEA: XBRL DOCUMENT v3.24.3 Investments (Tables) 9 Months Ended Sep. 30, 2024 Investments, Debt and Equity Securities [Abstract] A Schedule of Company's Cash Equivalents and Short-Term Investments The following table summarizes the Company's cash equivalents (in thousands): September 30, 2024 Amortized Cost Gross Unrealized Gains Gross Unrealized Losses Estimated Fair Value Cash equivalents: Money market funds \$105,855A \$45A \$105,855A Certificates of deposit 403A 403A Total \$106,258A \$45A \$106,258A December 31, 2023 Amortized Cost Gross Unrealized Gains Gross Unrealized Losses Estimated Fair Value Cash equivalents: Money market funds \$68,445A \$45A \$68,445A Certificates of deposit 402A 402A Total \$68,847A \$45A \$68,847A X - ReferencesNo definition available. + Details Name: us-gaap\_InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of unrealized gains and losses on investments. + ReferencesNo definition available. + Details Name: us-gaap\_UnrealizedGainLossOnInvestmentsTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 37 R27.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value Measurements (Tables) 9 Months Ended Sep. 30, 2024 Fair Value Disclosures [Abstract] A Schedule of the Company's Financial Assets and Liabilities Measured at Fair Value on a Recurring Basis The following table presents the Company's financial assets that have been measured at fair value on a recurring basis (in thousands): Description Total Level 1 Level 2 Level 3 September 30, 2024 Assets: Money market funds \$105,855A \$45A \$105,855A \$45A \$105,855A Certificates of deposit 403A 403A Total assets at fair value \$106,258A \$45A \$106,258A December 31, 2023 Assets: Money market funds \$68,445A \$45A \$68,445A Certificates of deposit 402A 402A Total assets at fair value \$68,847A \$45A \$68,847A X - ReferencesNo definition available. + Details Name: us-gaap\_FairValueDisclosuresAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of assets and liabilities, including [financial] instruments measured at fair value that are classified in stockholders' equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2> + Details Name: us-gaap\_ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 38 R28.htm IDEA: XBRL DOCUMENT v3.24.3 Liability Related to the Revenue Interest Purchase Agreement (Tables) 9 Months Ended Sep. 30, 2024 Liability Related to the Revenue Interest Purchase Agreement A Summary of Revenue Interest Liability Activity During the Period The following table summarizes the revenue interest liability activity during the nine months ended September 30, 2024: (in thousands) Total revenue interest liability at December 31, 2023 \$274,778A Interest expense recognized 21,569A Revenue interests payments (5,832) Repurchase of Revenue Interests (343,750) Loss on extinguishment of debt 53,235A Total revenue interest liability at September 30, 2024 \$45A X - Definition No definition available. + ReferencesNo definition available. + Details Name: us-gaap\_FairValueDisclosuresAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of unrealized gains and losses on investments. + ReferencesNo definition available. + Details Name: us-gaap\_ScheduleOfRevenueInterestLiabilityTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 39 R29.htm IDEA: XBRL DOCUMENT v3.24.3 Sale of Future Royalties (Tables) 9 Months Ended Sep. 30, 2024 Debt Disclosure [Abstract] A Schedule of Activity Within Royalty Sale Liability The following table summarizes the royalty sale liability activity during the nine months ended September 30, 2024: (in thousands) Beginning balance of royalty sale liability on June 27, 2024 \$304,656A Royalty sale issuance costs (9,626) Royalties recognized and settled to Purchaser (16,391) Interest expense recognized 11,984A Total royalty sale liability at September 30, 2024 \$290,623A X - ReferencesNo definition available. + Details Name: us-gaap\_DebtDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of information pertaining to short-term and long-term debt instruments or arrangements, including but not limited to identification of terms, features, collateral requirements and other information necessary to a fair presentation. + ReferencesNo definition available. + Details Name: us-gaap\_ScheduleOfDebtTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 40 R30.htm IDEA: XBRL DOCUMENT v3.24.3 Other Accrued Liabilities (Tables) 9 Months Ended Sep. 30, 2024 Payables and Accruals [Abstract] A Schedule of Other Accrued Liabilities Other accrued liabilities consist of the following (in thousands): September 30, 2024 Accrued legal fees \$301A \$9,202 Accrued compensation 11,139A 10,769A Accrued professional fees 3,375A 2,712A Accrued interest on convertible notes 3,975A 1,325A Accrued other 457A 990A Total other accrued liabilities 19,247A \$24,998A X - ReferencesNo definition available. + Details Name: us-gaap\_PayablesAndAccrualsAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of the components of accrued liabilities. + ReferencesNo definition available. + Details Name: us-gaap\_ScheduleOfAccruedLiabilitiesTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 41 R31.htm IDEA: XBRL DOCUMENT v3.24.3 Stock Compensation (Tables) 9 Months Ended Sep. 30, 2024 Share-Based Payment Arrangement [Abstract] A Summary of Activity Relating to the Company's Options and Performance-Based Options to Purchase Common Stock The following table summarizes the activity relating to the Company's options to purchase common stock for the nine months ended September 30, 2024: Number of Options Weighted-Average Exercise Price Per Share Weighted-Average Remaining Contractual Term (Years) Aggregate Intrinsic Value (in thousands) Outstanding at December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 2,082,000A \$2,08A Forfeited or Expired (588,724) \$17,82A Exercised (1,956) \$1,62A Outstanding at September 30, 2024 20,245,177,511A \$8,70A 7,695,852A Vested and Expected to Vested at September 30, 2024 20,245,177,511A \$8,70A \$7,695,852A Outstanding at September 30, 2024 Number of Options Weighted-Average Exercise Price Per Share Weighted-Average Remaining Contractual Term (Years) Aggregate Intrinsic Value (in thousands) Outstanding at December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 2,082,000A \$2,08A Forfeited or Expired (588,724) \$17,82A Exercised (1,956) \$1,62A Outstanding at September 30, 2024 20,245,177,511A \$8,70A 7,695,852A Exercisable at September 30, 2024 20,245,177,511A \$8,70A \$7,695,852A Outstanding at September 30, 2024 Number of Options Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$68,166,191A \$13,88A 7,475,854A Granted 3,570,325A \$0.09A Forfeited (449,588) \$3,70A Vested (1,199,517) \$4,61A Outstanding and Unvested September 30, 2024 \$69,969,108A \$12,93A Summary of Activity Relating to the Company's PBRs The following table summarizes the activity relating to the Company's PBRs for the nine months ended September 30, 2024: Number of PBRs Weighted-Average Fair Value Per Share Outstanding and Unvested December 31, 2023 \$6

RSUs4,969,108Â 3,182,857Â Unvested PBRUsâ€“174,775Â Shares issuable related to the ESPP39,291Â â€“ Shares issuable upon conversion of convertible notes8,007,010Â 8,007,010Â Warrants26,071,429Â 70,135,033Â Total potential dilutive shares44,897,299Â 85,867,716Â X - ReferencesNo definition available. + Details Name: us-gaap\_EarningsPerShareAbstract Namespace Prefix: us-gaap\_Data Type: xbri:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) in the future that were not included in the computation of diluted EPS because to do so would increase EPS amounts or decrease loss per share amounts for the period presented, by antidilutive securities. + ReferencesReference 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> + Details Name: us-gaap\_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 44 R34.htm IDEA: XBRL DOCUMENT v3.24.3 The Company and Basis of Presentation (Details) 1 Months Ended 9 Months Ended Jun. 27, 2024 USD (\$) Rate Jan. 18, 2024 USD (\$) / shares shares Jan. 02, 2024 USD (\$) Aug. 31, 2019 patient Sep. 30, 2024 USD (\$) / shares Dec. 31, 2023 \$ / shares Organization, Consolidation and Presentation of Financial Statements [Abstract] Â A Â A Â A Estimated number of study patients | patient A Â A Â 14,000 A Â Collaborations with Third Parties Â A Â A Â A First milestone payment Â A \$ 100,000,000.0 A Â A Time required to pay cash portion A Â 15 days A Â A Second milestone payment Â A \$ 25,000,000.0 A Â A Common stock, par value (in dollars per share) | \$ / shares Â A Â A \$ 0.001 \$ 0.001 Revenue Interest Purchase Agreement (RIPA) Â A Â A Â A Â A Collaborations with Third Parties Â A Â A Â A Repurchase consideration \$ 343,750,000 A Â A \$ 343,750,000 A Â Sale of Future Royalties Â A Â A Â A Â A Collaborations with Third Parties Â A Â A Â A Â A Consideration received \$ 304,656,180 A Â A Â A Percent acquired 100.00% A Â A Â A Threshold ratio of purchase price | Rate 1.700 A Â A Â A Aggregate principal amount \$ 517,915,506 A Â A Â A A Â Interests reverted to company 100.00% A Â A Â A Commitment Offering Â A Â A Â A Â A Collaborations with Third Parties Â A Â A Â A Â A Issued stock (in shares) | shares Â A 56,700,000 A Â A Â A Common stock, par value (in dollars per share) | \$ / shares Â A \$ 0.001 A Â A Â A Price per share (in dollars per share) | \$ / shares Â A \$ 1.50 A Â A Â A Proceeds from stock offering, net Â A \$ 90,700,000 A Â A Â A Estimated offering expenses Â A \$ 7,100,000 A Â A Â A Over-Allotment Option Â A Â A Â A Â A Collaborations with Third Parties Â A Â A Â A Â A Issued stock (in shares) | shares Â A 8,505,000 A Â A Â A Option period Â A 30 days A Â A Â A Minimum Â A Â A Â A Â A Aggregate payment agreement Â A \$ 125,000,000 A Â A Â A X - DefinitionEstimated Number Of Study Patients + ReferencesNo definition available. + Details Name: us-gaap\_EstimatedNumberOfStudyPatients Namespace Prefix: espr\_Data Type: xbri:integerItemType Balance Type: na Period Type: duration X - DefinitionPayments For Repurchase Of Revenue Interests + ReferencesNo definition available. + Details Name: us-gaap\_PaymentsForRepurchaseOfRevenueInterests Namespace Prefix: espr\_Data Type: xbri:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionRoyaltySale, Consideration Received + ReferencesNo definition available. + Details Name: us-gaap\_RoyaltySaleConsiderationReceived Namespace Prefix: espr\_Data Type: xbri:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSale Of Future Royalties, Percentage Royalty Interests Acquired + ReferencesNo definition available. + Details Name: us-gaap\_SaleOfFutureRoyaltiesPercentageRoyaltyInterestsAcquired Namespace Prefix: espr\_Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionSale Of Future Royalties, Percentage Royalty Interests Reverted To Company Following Receipt Of Threshold Purchase Price Multiple + ReferencesNo definition available. + Details Name: us-gaap\_SaleOfFutureRoyaltiesPercentageRoyaltyInterestsRevertedToCompanyFollowingReceiptOfThresholdPurchasePriceMultiple Namespace Prefix: espr\_Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionSale Of Future Royalties, Threshold Amount Purchaser Will Receive Prior To Interests Reverting Back To Company + ReferencesNo definition available. + Details Name: us-gaap\_SaleOfFutureRoyaltiesThresholdAmountPurchaserWillReceivePriorToInterestsRevertingBackToCompany Namespace Prefix: espr\_Data Type: xbri:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionSale Of Future Royalties, Threshold Purchase Price Multiplier + ReferencesNo definition available. + Details Name: us-gaap\_SaleOfFutureRoyaltiesThresholdPurchasePriceMultiplier Namespace Prefix: espr\_Data Type: xbri:decimalItemType Balance Type: na Period Type: instant X - DefinitionSale Of Stock, Underwriter Option Period + ReferencesNo definition available. + Details Name: us-gaap\_SaleOfStockUnderwriterOptionPeriod Namespace Prefix: espr\_Data Type: xbri:durationItemType Balance Type: na Period Type: duration X - DefinitionSettlement Agreement Aggregate First Milestone Payment From Partner + ReferencesNo definition available. + Details Name: us-gaap\_SettlementAgreementAggregateFirstMilestonePaymentFromPartner Namespace Prefix: espr\_Data Type: xbri:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionSettlement Agreement Aggregate Payment From Partner + ReferencesNo definition available. + Details Name: us-gaap\_SettlementAgreementAggregatePaymentFromPartner Namespace Prefix: espr\_Data Type: xbri:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionSettlement Agreement Aggregate Second Milestone Payment From Partner + ReferencesNo definition available. + Details Name: us-gaap\_SettlementAgreementAggregateSecondMilestonePaymentFromPartner Namespace Prefix: espr\_Data Type: xbri:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionSettlement Agreement, Time Required To Pay Cash Portion of Settlement + ReferencesNo definition available. + Details Name: us-gaap\_SettlementAgreementTimeRequiredToPayCashPortionOfSettlement Namespace Prefix: espr\_Data Type: xbri:durationItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 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\_CollaborativeArrangementsAndNoncollaborativeArrangementsTransactionsLineItems Namespace Prefix: us-gaap\_Data Type: xbri:stringItemType Balance Type: na Period Type: duration X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI <https://asc.fasb.org/1943274/214748056/210-10-S99-1> + Details Name: us-gaap\_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap\_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap\_Data Type: xbri:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of cash paid for commissions during the current period. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (g) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-25> + Details Name: us-gaap\_PaymentsForCommissions Namespace Prefix: us-gaap\_Data Type: xbri:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCash received on stock transaction after deduction of issuance costs. + ReferencesNo definition available. + Details Name: us-gaap\_SaleOfStockConsiderationReceivedOnTransaction Namespace Prefix: us-gaap\_Data Type: xbri:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe number of shares issued or sold by the subsidiary or equity method investee per stock transaction. + ReferencesNo definition available. + Details Name: us-gaap\_SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: us-gaap\_Data Type: xbri:sharesItemType Balance Type: na Period Type: duration X - DefinitionPer share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction. + ReferencesNo definition available. + Details Name: us-gaap\_SaleOfStockPricePerShare Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - Details Name: us-gaap\_TypeOfArrangementAxis=espr\_RevenueInterestPurchaseAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_DebtInstrumentAxis=espr\_SaleOfFutureRoyaltiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_SubsidiarySaleOfStockAxis=espr\_CommitmentOfferingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_SubsidiarySaleOfStockAxis=us-gaap\_OverAllotmentOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt\_RangeAxis=srt\_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 45 R35.htm IDEA: XBRL DOCUMENT v3.24.3 Summary of Significant Accounting Policies (Details) \$ in Thousands 3 Months Ended 9 Months Ended 12 Months Ended Sep. 30, 2024 USD (\$) Sep. 30, 2023 USD (\$) Sep. 30, 2023 USD (\$) Dec. 31, 2023 customer Summary of Significant Accounting Policies Â A Â A Â A Number of revenue sources | revenue\_source A Â 2 A Â Total Revenues \$ 51,632 \$ 33,969 \$ 263,201 \$ 84,084 A Product sales, net A Â A Â A Summary of Significant Accounting Policies Â A Â A Â A Total Revenues \$ 31,106 \$ 20,251 \$ 84,164 \$ 57,575 Â A Trade Receivables | Customer Concentration Risk Â A Â A Â A Summary of Significant Accounting Policies Â A Â A Â A Number of customers | customer A Â 11 A 11 Revenue Benchmark | Accounts Receivable Risks | Three Largest Customers A Â A Â A Summary of Significant Accounting Policies Â A Â A Â A Concentration risk Â A 98.00% A 96.00% Revenue Benchmark | Product Concentration Risk | Three Largest Customers A Â A Â A Summary of Significant Accounting Policies Â A Â A Â A Concentration risk Â A 98.00% 95.00% Â X - DefinitionThe number of the Company's customers. + ReferencesNo definition available. + Details Name: us-gaap\_ConcentrationRiskNumberOfCustomers Namespace Prefix: espr\_Data Type: xbri:integerItemType Balance Type: na Period Type: duration X - DefinitionNumber Of Sources Of Revenue + ReferencesNo definition available. + Details Name: us-gaap\_NumberOfSourcesOfRevenue Namespace Prefix: espr\_Data Type: xbri:integerItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: espr\_SignificantAccountingPoliciesLineItems Namespace Prefix: espr\_Data Type: xbri:stringItemType Balance Type: na Period Type: duration X - DefinitionFor 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. + ReferencesReference 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 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 21 -Subparagraph (a) -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 -Section 50 -Paragraph 41 -Subparagraph (a) -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 X - DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-20> 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> 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> Reference 4: <http://fasb.org/us-gaap/role/ref/otherTransitionRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Topic 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32> Reference 5: <http://fasb.org/us-gaap/role/ref/otherTransitionRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32> Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 294 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (a) -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> 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/1943274/2147482810/280-10-50-40> Reference 11: <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 12: <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 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479806/606-10-50-4> + Details Name: us-gaap\_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us-gaap\_Data Type: xbri:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt\_ProductOrServiceAxis=us-gaap\_ProductMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_ConcentrationRiskByTypeAxis=us-gaap\_CustomterConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_ConcentrationRiskByTypeAxis=espr\_SalesRevenueNetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_ConcentrationRiskByTypeAxis=espr\_AccountsReceivableRisksMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt\_MajorCustomersAxis=espr\_ThreeLargestCustomersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_ConcentrationRiskByTypeAxis=us-gaap\_ConcentrationRiskByTypeAxis=espr\_ProductConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 46 R36.htm IDEA: XBRL DOCUMENT v3.24.3 Collaborations with Third Parties (Details) - USD (\$) \$ in Thousands 1 Months Ended 3 Months Ended 9 Months Ended 12 Months Ended Jan. 02, 2024 Apr. 17, 2020 Jan. 02, 2019 May 31, 2024 Apr. 30, 2021 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2020 Collaborations with Third Parties Â A Â A Â A Â A Â A Â A First milestone payment \$ 100,000 A Â A Â A Â A Â A Â A Time required to pay cash portion 15 days A Â A Â A Â A Â A Â A Second milestone payment \$ 25,000 A Â A Â A Â A Â A Â A Collaboration revenue Â A Â A Â A Â A \$ 51,632 \$ 33,969 \$ 263,201 \$ 84,084 A Collaboration revenue Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Collaborations with Third Parties Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Collaboration revenue Â A Â A Â A Â A \$ 25,000 \$ 20,526 \$ 13,718 \$ 179,037 \$ 26,509 A Minimum Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Aggregate payment agreement \$ 125,000 A Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Collaboration revenue Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Â A Upfront cash payment received (paid) Â A \$ 150,000 A Â A Â A Â A Â A Cash payment to the Company upon first commercial sales in the DSE Territory Â A Â A Â A Â A Â A Â A Â A Â A \$ 150,000 Daichii Sankyo Europe GmbH ("DSE") | License and Collaboration Agreement | Minimum Â A Â A Â A Â A Â A Â A Â A Collaborations with Third Parties Â A Â A Â A Â A Â A Â A Â A Percentage of royalties to be received on the net sales Â A 15.00% A Â A Â A Â A Â A Daichii Sankyo Europe GmbH ("DSE") | License and Collaboration Agreement | Maximum Â A Â A Â A Â A Â A Â A Â A Collaborations with Third Parties Â A Â A Â A Â A Â A Â A Â A Â A Â A Percentage of royalties to be received on the net sales Â A 25.00% A Â A Â A Â A Â A Â A Â A Otsuka Pharmaceutical Co., Ltd. | Collaboration revenue Â A Â A Â A Â A Â A Â A Â A Â A Â A Collaborations with Third Parties Â A Â A Â A Â A Â A Â A Â A Â A Â A Upfront cash payment received (paid) Â A \$ 60,000 A Â A Â A Â A Â A Â A Potential additional future payments Â A \$ 450,000 A Â A Â A Â A Â A Otsuka Pharmaceutical Co., Ltd. | Exclusive Developmental Activities | Minimum Â A Â A Â A Â A Â A Â A Â A Otsuka Pharmaceutical Co., Ltd. | Exclusive Developmental Activities | Maximum Â A Â A Â A Â A Â A Â A Â A Percentage of royalties to be received on the net sales Â A 15.00% A Â A Â A Â A Â A Â A Otsuka Pharmaceutical Co., Ltd. | Exclusive Developmental 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ReferencesNo definition available. + Details Name: espr\_DebtInstrumentConvertibleThresholdPercentageOfLastReportedSalePrice Namespace Prefix: espr\_Data Type: dtr-types1:percentItemType Balance Type: na Period Type: duration X - DefinitionDebt Instrument, Covenant, Required Amount Outstanding + ReferencesNo definition available. + Details Name: espr\_DebtInstrumentCovenantRequiredAmountOutstanding Namespace Prefix: espr\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionDebt Instrument, Exchange Agreement, Conversion, Weighted Average Price Per Share Floor + ReferencesNo definition available. + Details Name: espr\_DebtInstrumentExchangeAgreementConversionWeightedAveragePricePerShareFloor Namespace Prefix: espr\_Data Type: dtr-types1:perShareItemType Balance Type: na Period Type: instant X - DefinitionDebt Instrument, Exchange Agreement, Convertible, Threshold Trading Days + ReferencesNo definition available. + Details Name: espr\_DebtInstrumentExchangeAgreementConvertibleThresholdTradingDays Namespace Prefix: espr\_Data Type: xbrli:durationItemType Balance Type: duration X - DefinitionDebt Instrument, Redemption Option, Period Prior To Maturity Date, Scheduled Trading Days + ReferencesNo definition available. + Details Name: espr\_DebtInstrumentRedemptionOptionPeriodPriorToMaturityDateScheduledTradingDays Namespace Prefix: espr\_Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionNumber Of Business Days + ReferencesNo definition available. + Details Name: espr\_NumberOfBusinessDays Namespace Prefix: espr\_Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionNumber Of Consecutive Trading Days + ReferencesNo definition available. + Details Name: espr\_NumberOfConsecutiveTradingDays Namespace Prefix: espr\_Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionExercise price per share or per unit of warrants or rights outstanding. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-3> + Details Name: us-gaap\_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe value of the financial instrument(s) that the original debt is being converted into in a noncash (or part noncash) transaction. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 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> Reference 2: <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\_DebtConversionConvertedInstrumentAmount1 Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares issued in exchange for the original debt being converted in a noncash (or part noncash) transaction. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or payments in the period. + ReferencesReference 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> Reference 2: <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\_DebtConversionConvertedInstrumentSharesIssued1 Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemBalance Type: na Period Type: duration X - DefinitionAmount, before unamortized (discount) premium and debt issuance costs, of long-term debt. Includes, but is not limited to, notes payable, bonds payable, commercial loans, mortgage loans, convertible debt, subordinated debt and other types of debt. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-S99-1> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-4> + Details Name: us-gaap\_DebtInstrumentCarryingAmount Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe price per share of the conversion feature embedded in the debt instrument. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1B> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-5> + Details Name: us-gaap\_DebtInstrumentConvertibleConversionPrice1 Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionRatio applied to the conversion of debt instrument into equity with equity shares divided by debt principal amount. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-5> Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-7> Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-7> Reference 6: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-6> + Details Name: us-gaap\_DebtInstrumentConvertibleConversionRatio1 Namespace Prefix: us-gaap\_Data Type: xbrli:pureItemType Balance Type: na Period Type: duration X - DefinitionThreshold period of specified consecutive trading days within which common stock price to conversion price of convertible debt instrument must exceed threshold percentage for specified number of trading days to trigger conversion feature. + ReferencesNo definition available. + Details Name: us-gaap\_DebtInstrumentConvertibleThresholdConsecutiveTradingDays1 Namespace Prefix: us-gaap\_Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionMinimum percentage of common stock price to conversion price of convertible debt instruments to determine eligibility of conversion. + ReferencesNo definition available. + Details Name: us-gaap\_DebtInstrumentConvertibleThresholdPercentageOfStockPriceTrigger Namespace Prefix: us-gaap\_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThreshold number of specified trading days that common stock price to conversion price of convertible debt instruments must exceed threshold percentage within a specified consecutive trading period to trigger conversion feature. + ReferencesNo definition available. + Details Name: us-gaap\_DebtInstrumentConvertibleThresholdTradingDays Namespace Prefix: us-gaap\_Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionFace (par) amount of debt instrument at time of issuance. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482949/835-30-55-8> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-7> Reference 5: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-6> Reference 6: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 4: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482900/835-30-50-1> Reference 6: <http://www.xbrl.org/2003/role/exampleRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482925/835-30-45-2> + Details Name: us-gaap\_DebtInstrumentFaceAmount Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFair value portion of debt instrument payable, including, but not limited to, notes payable and loans payable. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2> Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2> Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2> Reference 4: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(ii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2> Reference 5: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2> Reference 6: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 7: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 8: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69D -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 9: <http://www.xbrl.org/2003/role/exampleRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 10: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 11: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 12: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69D -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 13: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 14: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 15: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69G -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 16: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69H -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 17: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69I -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 18: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69J -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 19: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69K -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 20: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69L -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 21: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69M -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 22: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69N -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 23: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69O -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 24: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69P -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 25: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69Q -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 26: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69R -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 27: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69S -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 28: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69T -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 29: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69U -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 30: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69V -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 31: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69W -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 32: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69X -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 33: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69Y -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 34: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69Z -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 35: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69AA -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 36: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69AB -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 37: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69AC -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481568/470-20-55-69> Reference 38: <http://www.xbrl.org/2003/role/exampleRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69AD -Publisher FAS



Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionWeighted-average period over which cost not yet recognized is expected to be recognized for award under share-based payment arrangement, in 'PnYnMnDtHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (i) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1 Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of cost to be recognized for nonvested award under share-based payment arrangement. Excludes share and unit options. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (i) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedShareBasedAwardsOtherThanOptions Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of cost to be recognized for option under share-based payment arrangement. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (i) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480483/718-10-35-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480483/718-10-35-3>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(v) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(vi) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(vii) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(2) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(viii) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iv) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 20: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 22: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 23: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 24: <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>Reference 25: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 26: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 27: <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>Reference 28: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares authorized for issuance under share-based payment arrangement. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued under share-based payment arrangement. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardSharesIssuedInPeriod Namespace Prefix: us-gaap\_Data Type: Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap\_PlanNameAxis=espr\_StockOptionAndIncentivePlan2022Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_AwardTypeAxis=us-

gaap\_PlanNameAxis=espr\_InducementEquityPlan2017Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_AwardTypeAxis=espr\_EmployeeStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_AwardTypeAxis=espr\_ShareBasedPaymentArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_AwardTypeAxis=us-gaap\_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_AwardTypeAxis=us-gaap\_PerformanceSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 59 R49.htm IDEA: XBRL DOCUMENT v3.24.3 Stock Compensation - Schedule of Stock Options (Details) - USD (\$ ) / shares in Units, \$ in Thousands 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Number of Options Å Outstanding at the beginning of period (in shares) 3,686,191 Å Granted (in shares) 2,082,000 Å Forfeited or expired (in shares) (588,724) Å Exercised (in shares) (1,956) Å Outstanding at the end of the period (in shares) 5,177,511 3,686,191 Vested and expected to vest (in shares) 5,177,511 Å Exercisable (in shares) 2,399,531 Å Weighted-Average Exercise Price Per Share Å Outstanding at the beginning of period (in dollars per share) \$ 13.88 Å Granted (in dollars per share) 2.08 Å Forfeited or expired (in dollars per share) 17.82 Å Exercised (in dollars per share) 1.62 Å Outstanding at the end of the period (in dollars per share) \$ 8.70 \$ 13.88 Vested and expected to vest (in dollars per share) 8.70 Å Exercisable (in dollars per share) \$ 15.14 Å Weighted-Average Remaining Contractual Term (Years) Å Outstanding 7 years 8 months 8 days 5 months 19 days Vested and expected to vest 7 years 8 months 8 days 8 days Å Exercisable 6 years 2 months 15 days Å Aggregate Intrinsic Value Å Outstanding \$ 52 \$ 584 Vested and expected to vest 52 Å Exercisable \$ 49 Å X - ReferencesNo definition available. + Details Name: espr\_ShareBasedCompensationArrangementByShareBasedPaymentAwardAggregateIntrinsicValueAbstract Namespace Prefix: espr\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: espr\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsWeightedAverageRemainingContractualTermAbstract Namespace Prefix: espr\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap\_PlanNameAxis=espr\_StockOptionAndIncentivePlan2022Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_AwardTypeAxis=us-

gaap\_EmployeeStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_AwardTypeAxis=espr\_ShareBasedPaymentArrangementOptionPerformanceBasedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap\_AwardTypeAxis=us-gaap\_PerformanceSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 59 R49.htm IDEA: XBRL DOCUMENT v3.24.3 Stock Compensation - Schedule of Stock Options (Details) - USD (\$ ) / shares in Units, \$ in Thousands 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Number of Options Å Outstanding at the beginning of period (in shares) 3,686,191 Å Granted (in shares) 2,082,000 Å Forfeited or expired (in shares) (588,724) Å Exercised (in shares) (1,956) Å Outstanding at the end of the period (in shares) 5,177,511 3,686,191 Vested and expected to vest (in shares) 5,177,511 Å Exercisable (in shares) 2,399,531 Å Weighted-Average Exercise Price Per Share Å Outstanding at the beginning of period (in dollars per share) \$ 13.88 Å Granted (in dollars per share) 2.08 Å Forfeited or expired (in dollars per share) 17.82 Å Exercised (in dollars per share) 1.62 Å Outstanding at the end of the period (in dollars per share) \$ 8.70 \$ 13.88 Vested and expected to vest (in dollars per share) 8.70 Å Exercisable (in dollars per share) \$ 15.14 Å Weighted-Average Remaining Contractual Term (Years) Å Outstanding 7 years 8 months 8 days 5 months 19 days Vested and expected to vest 7 years 8 months 8 days 8 days Å Exercisable 6 years 2 months 15 days Å Aggregate Intrinsic Value Å Outstanding \$ 52 \$ 584 Vested and expected to vest 52 Å Exercisable \$ 49 Å X - ReferencesNo definition available. + Details Name: espr\_ShareBasedCompensationArrangementByShareBasedPaymentAwardAggregateIntrinsicValueAbstract Namespace Prefix: espr\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe weighted-average price as of the balance sheet date at which grantees can acquire the shares reserved for issuance on vested portions of options outstanding and currently exercisable under the stock option plan. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe weighted-average price as of the balance sheet date at which grantees can acquire the shares reserved for issuance on vested portions of options outstanding and currently exercisable under the stock option plan. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionFor presentations that combine terminations, the number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan or that expired. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeitures Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe weighted-average price as of the balance sheet date at which grantees can acquire the shares reserved for issuance on vested portions of options outstanding and currently exercisable under the stock option plan. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(v) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionWeighted average price of options that were either forfeited or expired. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(vi) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: duration X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(vii) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (c)(1)(viii) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ix) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(x) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(xi) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: duration X - DefinitionAmount by which current fair value of underlying stock exceeds exercise price of fully vested and expected to vest options outstanding that can be converted into shares under option plan. + ReferencesReference 1: <http://www.xbrl.org/2003/role/commonPracticeRef> -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\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: duration X - DefinitionAmount by which current fair value of underlying stock exceeds exercise price of fully vested and expected to vest options outstanding that can be converted into shares under option plan. + ReferencesReference 1: <http://www.xbrl.org/2003/role/commonPracticeRef> -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\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: duration X - DefinitionAmount by which current fair value of underlying stock exceeds exercise price of fully vested and expected to vest options outstanding that can be converted into shares under option plan. + ReferencesReference 1: <http://www.xbrl.org/2003/role/commonPracticeRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(3) -Publisher FASB -URI: <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeight

gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionWeighted-average exercise price, at which grantee can acquire shares reserved for issuance, for fully vested and expected to vest options outstanding. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: instant X - DefinitionWeighted average price at which option holders acquired shares when converting their stock options into shares. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: duration X - DefinitionWeighted average per share amount at which grantees can acquire shares of common stock by exercise of options. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: duration X - DefinitionAmount of difference between fair value of the underlying shares reserved for issuance and exercise price of vested portions of options outstanding and currently exercisable. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableIntrinsicValue1 Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionWeighted average remaining contractual term for vested portions of options outstanding and currently exercisable or convertible, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableWeightedAverageRemainingContractualTerm1 Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted average remaining contractual term for option awards outstanding, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 718 -SubTopic 10 -Subparagraph (e)(1) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2 Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted 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. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageRemainingContractualTerm1 Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionNumber of share options (or share units) exercised during the current period. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2> -Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -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 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -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/1943274/2147480566/210-10-S99-1> -Reference 5: <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\_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 60 R50.htm IDEA: XBRL DOCUMENT v3.24.3 Stock Compensation - PBSOs (Details) - USD (\$) / shares in Units, in Thousands 9 Months Ended Sep. 30, 2024 Dec. 31, 2023 Number of Options A Outstanding at the beginning of period (in shares) 3,686,191 A Granted (in shares) 2,082,000 A Forfeited or expired (in shares) (588,724) A Exercised (in shares) (1,956) A Outstanding at the end of the period (in shares) 5,177,511 3,686,191 Vested and expected to vest (in shares) 5,177,511 A Exercisable (in shares) 2,399,531 A Weighted-Average Exercise Price Per Share A Outstanding at the beginning of period (in dollars per share) \$ 13.88 A Granted (in dollars per share) 2.08 A Forfeited or expired (in dollars per share) 17.82 A Exercised (in dollars per share) 1.62 A Outstanding at the end of the period (in dollars per share) 8.70 \$ 13.88 Vested and expected to vest (in dollars per share) 8.70 A Exercisable (in dollars per share) \$ 15.14 A Weighted-Average Remaining Contractual Term (Years) A Outstanding 7 years 8 months 8 days 7 years 5 months 19 days Vested and expected to vest 7 years 8 months 8 days A Exercisable 6 years 2 months 15 days A Aggregate Intrinsic Value A Outstanding \$ 52 \$ 584 Vested and expected to vest 52 A Exercisable \$ 49 A Common shares under PBSOs A Number of Options A Outstanding at the beginning of period (in shares) 661,850 A Granted (in shares) (13,250) A Exercised (in shares) (15,650) A Outstanding at the end of the period (in shares) 632,950 661,850 Vested and expected to vest (in shares) 632,950 A Exercisable (in shares) 632,950 A Weighted-Average Exercise Price Per Share A Outstanding at the beginning of period (in dollars per share) \$ 4.97 A Granted (in dollars per share) 0 A Forfeited or expired (in dollars per share) 8.94 A Exercised (in dollars per share) 1.62 A Outstanding at the end of the period (in dollars per share) 4.97 \$ 4.97 Vested and expected to vest (in dollars per share) 4.97 A Exercisable (in dollars per share) \$ 4.97 A Weighted-Average Remaining Contractual Term (Years) A Outstanding 6 years 7 months 6 days 8 years 7 months 17 days Vested and expected to vest 6 years 7 months 6 days A Exercisable 6 years 7 months 6 days A Aggregate Intrinsic Value A Outstanding \$ 6 \$ 312 Vested and expected to vest 6 A Exercisable \$ 6 A - ReferencesNo definition available. + Details Name: espr\_ShareBasedCompensationArrangementByShareBasedPaymentAwardAggregateIntrinsicValueAbstract Namespace Prefix: espr\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: espr\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsWeightedAverageRemainingContractualTermAbstract Namespace Prefix: espr\_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares into which fully or partially vested stock options outstanding as of the balance sheet date can be currently converted under the option plan. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe weighted-average price as of the balance sheet date at which grantees can acquire the shares reserved for issuance on vested portions of options outstanding and currently exercisable under the stock option plan. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableWeightedAverageRemainingContractualTermAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionFor presentations that combine terminations, the number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan or that expired. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe weighted-average price of options that were either forfeited or expired. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: duration X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: duration X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: duration X - DefinitionAmount by which current fair value of underlying stock exceeds exercise price of fully vested and expected to vest options outstanding. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: instant X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingRollForward Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingRollForward Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: instant X - DefinitionAmount by which current fair value of underlying stock exceeds exercise price of fully vested and expected to vest options outstanding. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: duration X - DefinitionAmount by which current fair value of underlying stock exceeds exercise price of fully vested and expected to vest options outstanding. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: duration X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(05) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: instant X - DefinitionWeighted average price at which option holders acquired shares when converting their stock options into shares. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(06) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemBalance Type: na Period Type: duration X - DefinitionWeighted average per share amount at which grantees can acquire shares of common stock by exercise of options. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(07) -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:perShareItemBalance Type: na Period Type: duration X - DefinitionAmount of difference between fair value of the underlying shares reserved for issuance and exercise price of vested portions of options outstanding and currently exercisable. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap\_SharebasedCompensationArrangementsBySharebasedPaymentAwardOptionsExercisableIntrinsicValue1 Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type:









(%.201E3#P=^ZPCVY"4M4H7Q0+!?:T,TL%5\*07-JTH\$T=7X MI)&Z/B,IL<%YVN\*0DG/X\*Y'Y0I)T=5= P'38K8G::'D6(H="2H?I#S#; M"!L-,#1-#/M'V-\$TF M");,=Y=[V:0D(0V%/LR1-+5=(R721+@.M7E R540:YS VT"(\$35V1:5CC MJ:A5=S, #XA-@GXU0,(XA\*),W21>2s;[MA,H2Y/251WE92Z<7T1J7U8D] MJY&1-OU&WVIMTK&.-N\_1U(\*FZ=21M H7 &/? \$#B/K'Z=UQ:F498/,C/[X&^/G7T;5:(YW-N@S? M.F,2[S\$T^#H;[H2QF3Q;JF/N;C=10+%"=3?1'>.SIEI&42\_D.355HQ4< MK\*U8;&PMT7 .,]H14M.S#%"830% H64"!M'[VIL? 52R#^>YQNLR+M4+M.Q,&::P&EY/T1/ASV/Y(O"6?U,Y08%.3RGA08?,-.LW+>+QH77[4D/M/EY\$5&VANXYU.7'Y@(.@6:TS\_XA57+&1:12:CD6.1%PA0(IEW7 M0%W8D1Z64Y1P,9XF%/@%I%8892E 2P&V<O&?R%,K29U0#E+7;19 7ZP0N.C63LX9W6@([L@D4B8);4FLOYR6 MLAQH7QB1E%&[KK>E'K3A1X U-Q-U520?2?U5?6@<10E=!=#B #&\$1@J9V^Y MH@VF4P#=T>A&2[R]&26M4, -W79U-[4C 3\*95G%[AL?L'7M,Q9M2N+9T@Y M\$-.+):S=:[G2AZ^>88-TG^M7E)L6W;8U'B'R S3C#2!7TD7<98QNS]JLUMM6 MH-\*&2G6.):I? S-)UGK->@D-[C9WZC#^>293\*1ZM2@{A00@6:0%:(%SFWC? MO N/QSQ7TM\$#M6QSI>,"L4EXISY?C9X1>0!],ICGH#M@J#1?JCW1#J#1?\*MAG LRR>R!K9!PL%76.8/Y.7C #O>UN7,G,V) <>2THDNTN,QR)DQJ0>UHL61BW M,W/H/[78T]/N3THP1>PMB1,RE%K@/FIV;F6T%BO \_J2AYH>8HG\$UO M;K/W@IX+DR%)21[XLWQZ=/\_R2^&E%&T&TE8AL%570=P%>C%Q,N\$RS7\$U98,, M%O?/7[IKWP1]@J3^4:(O02K24->[?1#E\*7!6XND;19\$-%/0G@Z#W M;JN3[C/T%]Y-1Y50AF:0B+>2/781Q%@SIG7;3L5^>[T].Q\*JW@\$NNTF#&F=Y< MHE#K2= ]M@N? ^#\*S;&B->VFP2B-(<-%83%1)<J8>D2QO \_NI+MD(6D-% E-M9C,9.5EWEWMX1 #&\$9-#B+W?E2'Y036S;#K6@:W/29-.14/9W6%+KE,&G!EQ4X@/+^ 3XJ;3,-S+S=%!=!DB- M- '6FVOX187W6+2A&4[C&CN+> JZ;NN;UJ=IG5+KNC@B!J?U]>C\$8'&S"1A1)>E<@F55@25%7Y!2QZM7F8'+S MTPQ[O\$&B\$B MRO 16"!LFO(0Y3+D0E08;B,Y%&,"8CY"WS9P9S\*E+6E,X2>MC([DD])>J1:H M1)CGR[01R1X;9;3%.]:J%9^>:DLPPUE07ZD\*K4H3R3B<0^>[MXJ;]HVPA % MWFB1>X7DSH(GI-F 6M%+93A%GI1MY>? MW:@[],>R@%>?1[57N]>8U/P[ MGW W?>+&9Z06/TZWC[,>[.].&+<O?/CNMFW5-5T>ETF4#.3B/YJ2 4R3FV0/[IGUB4D)8/K\*50\*671S-7N[XV3%66%\*F"1 M;IFIMT4% 5%F:0\$2DQTYON13"5WYR&30[3F7602'>J>TV1<3- &8, MW6R27685, \_ME7@?I/7R121(F/4R%SM),MCITZ7=6@/U1/S57FF;TTC; &"A8W9; M^5\_237+4L+6+N;R/H=0A8PH4 ^3\*6ATM/R\*YPSK03/[C/M?2N?Q LP^&M& MN?P2P2/PABC;BF] B1;78S;/\_1^/UMF[M9\$=9GOIS=1%>4PCE0%RS/0/ MM1'A3LN7HU[ZQI;>)=H5?? 7K%;]ZQJ&9, S]@{[(-+?0V%"X!)&? .+&IJ M9J5805>ZB\_>TOE+>B3/0 .\* 8 .@502P,\$% @ SXG M65\_E\_HN1! JPH D IX;]W;K)C&ULG5; M;N,V/\$V@:98M(#7%E.7-^ 7!JL@09-0Z<ZD&E'2VB\$BDE3B=;^>\_ZD MVB/E21J4L=+PS#ES\$Y<1,LYLNCN@>UDHNRXIRYXZY8'&MA "I"7"16VV3" MT;W9#FQE4&4-^4UD,XN%P %]:+UTC^1\_&NEKE7A%>X9L"59"K Q\$+05M\$H M@/ADMO<18>EF>=ZC+U+&H;=B9+%"9/148W"RBBJ)&KET#P;J\$Q@LOU>F2 MJKGUC9 &OHB1K4%86N%#%GEP-X&PR2!N@RP 40#P,T,JQY7(+Z@/LJ/[M 5+8.9?QJX/W6/5A/Q!/\_PGK^>\_25CCS>\_Z77T;9%K6\_ K1#(4- M"1 IS 3Z 177Y7@?9V7JDN/[HR:1X56]J>SH+>5PA/L3Y3U?#DIDK .0?2? MFQ31JN3M"!HJTA"!L" >W>S M;IXN%&MC&S!>1"9)@C844J;LS93=HB&4A M12(+X@%2L.TV&9B'TQ\$&10)NAV: A01BG\$RE10E"AGY9B1W\$#3\$ON>YFAQ MK\*,>K4PVB6A8"!A5\*2"0%BX&A7ZK41&7?X;MD9L5@U74<N<-42Z+B2FE35"BLB0IVM3+K1/3 &6\*U04CQ14<6-2"7!TJXFLW%"&IYVJ2X/ZIC;&5& M4K?2"Z=TW#A2/[J/J3-6<H454B1/10E/14/U"5"5M+19+CVOQ;N M00;31;9;CLUX9VGLKJ/CIS2=>RICO/KLYFOQXBX8; JZD@OS, M;N;PZ<J8;H>G"!JUPXSSW;CS"? @ODZAM#5INVJ, TXBYO-\*\*@#%JRY" Y M9@WDX\$MX\*LY749@5N M;NP\$ZP(1C5KAQNO)F701.BCY94XG4S1L0;WFH96<..NK/N-E)02P,\$M% @ SXG62"79L)J#P?C?1D !X;]W;KU&UL05M<1M&@OTK4PVB54Q%>JLN,C2K=<7<464YF2VW@>2/Y"Q!M#((11%2E W#@[G/R7XZP](\*80\$@UWCS9M35"K2(JK29>0E4H4U79 M"MM^>G-MFHK,034Z@D) M4DUG5N56FUR4-05@=>WJ1K>J>?\*=>6,ZOJ6YF2V; T8V 70672H1160339SS/M/LCTMSMU>G;H,7@/13@/KE7,M;&Y>2.6I6YLU(MG1#F)DMX-&J#5>75\$@G/M"FW58EO- =95+JYJN=29KN% M/Y7)2J6B,J+,\*R4WFMQ)N14J6RE,BIRV0# <7UNE0\*>U(J.Z)@=>Y3SRW M[QRW^0%N32/J]V5KS.4Y5VUY#]BC^/C, C\_W&PWP5M53,1B,A;SZ?SB"U+Y M->Z"2W"Y,G,X;A#W"0%@C06%3-3S>2+J,O;C5Y1 =LT7315TNHQBZQXZC MWSW4YRUFV8ES/B@/GB;BQ/J(Y/G)K>V, QWKQIMH7,[X/B'E;G0.4C\*Q\$1"7UX MNO'L G MTZM-JE\*W^>RH 7!JL@09-0Z<ZD&E'2VB\$BDE3B=;^>\_ZD MVB/E21J4L=+PS#ES\$Y<1,LYLNCN@>UDHNRXIRYXZY8'&MA "I"7"16VV3" MT;W9#FQE4&4-^4UD,XN%P %]:+UTC^1\_&NEKE7A%>X9L"59"K Q\$+05M\$H M@/ADMO<18>EF>=ZC+U+&H;=B9+%"9/148W"RBBJ)&KET#P;J\$Q@LOU>F2 MJKGUC9 &OHB1K4%86N%#%GEP-X&PR2!N@RP 40#P,T,JQY7(+Z@/LJ/[M 5+8.9?QJX/W6/5A/Q!/\_PGK^>\_25CCS>\_Z77T;9%K6\_ K1#(4- M"1 IS 3Z 177Y7@?9V7JDN/[HR:1X56]J>SH+>5PA/L3Y3U?#DIDK .0?2? 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MFQ31JN3M"!HJTA"!L" >W>S M;IXN%&MC&S!>1"9)@C844J;LS93=HB&4A M12(+X@%2L.TV&9B'TQ\$&10)NAV: A01BG\$RE10E"AGY9B1W\$#3\$ON>YFAQ MK\*,>K4PVB6A8"!A5\*2"0%BX&A7ZK41&7?X;MD9L5@U74<N<-42Z+B2FE35"BLB0IVM3+K1/3 &6\*U04CQ14<6-2"7!TJXFLW%"&IYVJ2X/ZIC;&5& M4K?2"Z=TW#A2/[J/J3-6<H454B1/10E/14/U"5"5M+19+CVOQ;N M00;31;9;CLUX9VGLKJ/CIS2=>RICO/KLYFOQXBX8; JZD@OS, M;N;PZ<J8;H>G"!JUPXSSW;CS"? @ODZAM#5INVJ, TXBYO-\*\*@#%JRY" Y M9@WDX\$MX\*LY749@5N M;NP\$ZP(1C5KAQNO)F701.BCY94XG4S1L0;WFH96<..NK/N-E)02P,\$M% @ SXG62"79L)J#P?C?1D !X;]W;KU&UL05M<1M&@OTK4PVB54Q%>JLN,C2K=<7<464YF2VW@>2/Y"Q!M#((11%2E W#@[G/R7XZP](\*80\$@UWCS9M35"K2(JK29>0E4H4U79 M"MM^>G-MFHK,034Z@D) M4DUG5N56FUR4-05@=>WJ1K>J>?\*=>6,ZOJ6YF2V; T8V 70672H1160339SS/M/LCTMSMU>G;H,7@/13@/KE7,M;&Y>2.6I6YLU(MG1#F)DMX-&J#5>75\$@G/M"FW58EO- =95+JYJN=29KN% M/Y7)2J6B,J+,\*R4WFMQ)N14J6RE,BIRV0# <7UNE0\*>U(J.Z)@=>Y3SRW M[QRW^0%N32/J]V5KS.4Y5VUY#]BC^/C, C\_W&PWP5M53,1B,A;SZ?SB"U+Y M->Z"2W"Y,G,X;A#W"0%@C06%3-3S>2+J,O;C5Y1 =LT7315TNHQBZQXZC MWSW4YRUFV8ES/B@/GB;BQ/J(Y/G)K>V, QWKQIMH7,[X/B'E;G0.4C\*Q\$1"7UX MNO'L G MTZM-JE\*W^>RH 7!JL@09-0Z<ZD&E'2VB\$BDE3B=;^>\_ZD MVB/E21J4L=+PS#ES\$Y<1,LYLNCN@>UDHNRXIRYXZY8'&MA "I"7"16VV3" MT;W9#FQE4&4-^4UD,XN%P %]:+UTC^1\_&NEKE7A%>X9L"59"K Q\$+05M\$H M@/ADMO<18>EF>=ZC+U+&H;=B9+%"9/148W"RBBJ)&KET#P;J\$Q@LOU>F2 MJKGUC9 &OHB1K4%86N%#%GEP-X&PR2!N@RP 40#P,T,JQY7(+Z@/LJ/[M 5+8.9?QJX/W6/5A/Q!/\_PGK^>\_25CCS>\_Z77T;9%K6\_ K1#(4- M"1 IS 3Z 177Y7@?9V7JDN/[HR:1X56]J>SH+>5PA/L3Y3U?#DIDK .0?2? 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MFQ31JN3M"!HJTA"!L" >W>S M;IXN%&MC&S!>1"9)@C844J;LS93=HB&4A M12(+X@%2L.TV&9B'TQ\$&10)NAV: A01BG\$RE10E"AGY9B1W\$#3\$ON>YFAQ MK\*,>K4PVB6A8"!A5\*2"0%BX&A7ZK41&7?X;MD9L5@U74<N<-42Z+B2FE35"BLB0IVM3+K1/3 &6\*U04CQ14<6-2"7!TJXFLW%"&IYVJ2X/ZIC;&5& M4K?2"Z=TW#A2/[J/J3-6<H454B1/10E/14/U"5"5M+19+CVOQ;N M00;31;9;CLUX9VGLKJ/CIS2=>RICO/KLYFOQXBX8; JZD@OS, M;N;PZ<J8;H>G"!JUPXSSW;CS"? @ODZAM#5INVJ, TXBYO-\*\*@#%JRY" Y M9@WDX\$MX\*LY749@5N M;NP\$ZP(1C5KAQNO)F701.BCY94XG4S1L0;WFH96<..NK/N-E)02P,\$M% @ SXG62"79L)J#P?C?1D !X;]W;KU&UL05M<1M&@OTK4PVB54Q%>JLN,C2K=<7<464YF2VW@>2/Y"Q!M#((11%2E W#@[G/R7XZP](\*80\$@UWCS9M35"K2(JK29>0E4H4U79 M"MM^>G-MFHK,034Z@D) M4DUG5N56FUR4-05@=>WJ1K>J>?\*=>6,ZOJ6YF2V; T8V 70672H1160339SS/M/LCTMSMU>G;H,7@/13@/KE7,M;&Y>2.6I6YLU(MG1#F)DMX-&J#5>75\$@G/M"FW58EO- =95+JYJN=29KN% M/Y7)2J6B,J+,\*R4WFMQ)N14J6RE,BIRV0# <7UNE0\*>U(J.Z)@=>Y3SRW M[QRW^0%N32/J]V5KS.4Y5VUY#]BC^/C, C\_W&PWP5M53,1B,A;SZ?SB"U+Y M->Z"2W"Y,G,X;A#W"0%@C06%3-3S>2+J,O;C5Y1 =LT7315TNHQBZQXZC MWSW4YRUFV8ES/B@/GB;BQ/J(Y/G)K>V, QWKQIMH7,[X/B'E;G0.4C\*Q\$1"7UX MNO'L G MTZM-JE\*W^>RH 7!JL@09-0Z<ZD&E'2VB\$BDE3B=;^>\_ZD MVB/E21J4L=+PS#ES\$Y<1,LYLNCN@>UDHNRXIRYXZY8'&MA "I"7"16VV3" MT;W9#FQE4&4-^4UD,XN%P %]:+UTC^1\_&NEKE7A%>X9L"59"K Q\$+05M\$H M@/ADMO<18>EF>=ZC+U+&H;=B9+%"9/148W"RBBJ)&KET#P;J\$Q@LOU>F2 MJKGUC9 &OHB1K4%86N%#%GEP-X&PR2!N@RP 40#P,T,JQY7(+Z@/LJ/[M 5+8.9?QJX/W6/5A/Q!/\_PGK^>\_25CCS>\_Z77T;9%K6\_ K1#(4- M"1 IS 3Z 177Y7@?9V7JDN/[HR:1X56]J>SH+>5PA/L3Y3U?#DIDK .0?2? MFQ31JN3M"!HJTA"!L" >W>S M;IXN%&MC&S!>1"9)@C844J;LS93=HB&4A M12(+X@%2L.TV&9B'TQ\$&10)NAV: A01BG\$RE10E"AGY9B1W\$#3\$ON>YFAQ MK\*,>K4PVB6A8"!A5\*2"0%BX&A7ZK41&7?X;MD9L5@U74<N<-42Z+B2FE35"BLB0IVM3+K1/3 &6\*U04CQ14<6-2"7!TJXFLW%"&IYVJ2X/ZIC;&5& M4K?2"Z=TW#A2/[J/J3-6<H454B1/10E/14/U"5"5M+19+CVOQ;N M00;31;9;CLUX9VGLKJ/CIS2=>RICO/KLYFOQXBX8; JZD@OS, M;N;PZ<J8;H>G"!JUPXSSW;CS"? @ODZAM#5INVJ, TXBYO-\*\*@#%JRY" Y M9@WDX\$MX\*LY749@5N M;NP\$ZP(1C5KAQNO)F701.BCY94XG4S1L0;WFH96<..NK/N-E)02P,\$M% @ SXG62"79L)J#P?C?1D !X;]W;KU&UL05M<1M&@OTK4PVB54Q%>JLN,C2K=<7<464YF2VW@>2/Y"Q!M#((11%2E W#@[G/R7XZP](\*80\$@UWCS9M35"K2(JK29>0E4H4U79 M"MM^>G-MFHK,034Z@D) M4DUG5N56FUR4-05@=>WJ1K>J>?\*=>6,ZOJ6YF2V; T8V 70672H1160339SS/M/LCTMSMU>G;H,7@/13@/KE7,M;&Y>2.6I6YLU(MG1#F)DMX-&J#5>75\$@G/M"FW58EO- =95+JYJN=29KN% M/Y7)2J6B,J+,\*R4WFMQ)N14J6RE,BIRV0# <7UNE0\*>U(J.Z)@=>Y3SRW M[QRW^0%N32/J]V5KS.4Y5VUY#]BC^/C, C\_W&PWP5M53,1B,A;SZ?SB"U+Y M->Z"2W"Y,G,X;A#W"0%@C06%3-3S>2+J,O;C5Y1 =LT7315TNHQBZQXZC MWSW4YRUFV8ES/B@/GB;BQ/J(Y/G)K>V, QWKQIMH7,[X/B'E;G0.4C\*Q\$1"7UX MNO'L G MTZM-JE\*W^>RH 7!JL@09-0Z<ZD&E'2VB\$BDE3B=;^>\_ZD MVB/E21J4L=+PS#ES\$Y<1,LYLNCN@>UDHNRXIRYXZY8'&MA "I"7"16VV3" MT;W9#FQE4&4-^4UD,XN%P %]:+UTC^1\_&NEKE7A%>X9L"59"K Q\$+05M\$H M@/ADMO<18>EF>=ZC+U+&H;=B9+%"9/148W"RBBJ)&KET#P;J\$Q@LOU>F2 MJKGUC9 &OHB1K4%86N%#%GEP-X&PR2!N@RP 40#P,T,JQY7(+Z@/LJ/[M 5+8.9?QJX/W6/5A/Q!/\_PGK^>\_25CCS>\_Z77T;9%K6\_ K1#(4- M"1 IS 3Z 177Y7@?9V7JDN/[HR:1X56]J>SH+>5PA/L3Y3U?#DIDK .0?2? 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