

0001683168-25-000229S-1 Coeptis Therapeutics Holdings, Inc. 2025011020250110170109170109170109 0 0001683168-25-000229 S-1 68 20250110 20250110 Coeptis Therapeutics Holdings, Inc. 0001759186 2836 981465952 DE 1231 S-1 3333-284230 25523803 105 BRADFORD ROAD, SUITE 420 WEXFORD PA 15090 724-934-6467 105 BRADFORD ROAD, SUITE 420 WEXFORD PA 15090 Bull Horn Holdings Corp. 20181115 S-1 1 ccoptis.s1.htm REGISTRATION STATEMENT S-1 false 0001759186 0001759186 2024-01-01 2024-09-30 0001759186 2024-09-30 0001759186 2023-12-31 0001759186 2024-07-01 2024-09-30 0001759186 coop:SaleMember 2023-07-01 2023-09-30 0001759186 coop:SaleMember 2024-01-01 2024-09-30 0001759186 coop:SaleMember 2023-01-01 2023-09-30 0001759186 us-gaap:PreferredStockMember 2022-12-31 0001759186 us-gaap:CommonStockMember 2022-12-31 0001759186 us-gaap:AdditionalPaidInCapitalMember 2022-12-31 0001759186 coop:SharesSubscribedMember 2022-12-31 0001759186 coop:SubscriptionReceivableMember 2022-12-31 0001759186 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STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549 A FORM S-1 A REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933 A COEPTIS
THERAPEUTICS HOLDINGS, INC. (Exact name of registrant as specified in its charter) A Delaware 2834 98-1465952 (State or other jurisdiction of incorporation) (Primary Standard Industrial
Classification Code Number) (I.R.S. Employer Identification No.) A 105 Bradford Road, Suite 420 Wexford, Pennsylvania 15090 724-934-6467 (Address, including zip code and telephone
number, including area code, of registrant's principal executive offices) A David Mehalich Chief Executive Officer Coeptis Therapeutics Holdings, Inc. 105 Bradford Road, Suite 420 Wexford
Pennsylvania 15090 724-934-6467 (Name, address, including zip code, and telephone number, including area code, of agent for service)
A Copy to: A Denis Dufresne, Esq. Meister Seelig & Fein PLLC 125 Park Avenue, 7th Floor New York, New York 10017 Tel: (212) 655-3500 Fax: (212) 655-3535 A Approximate date of
commencement of proposed sale to the public: From time to time after the effective date of this Registration Statement. A If any of the securities being registered on this Form are to be
offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box A If this Form is filed to register additional securities for an
offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for
the same offering. A If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration
statement number of the earlier effective registration statement for the same offering. A If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities
Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. A Indicate by check mark whether
the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of accelerated
filer, accelerated filer, smaller reporting company and emerging growth company in Rule 12b-2 of the Exchange Act. A Large accelerated filer A Accelerated filer A
Non-accelerated filer A Smaller reporting company A Emerging growth company A If an emerging growth company, indicate by check mark if the registrant has elected not to use the
extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. A The registrant hereby
amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this
Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the Registration Statement shall become effective
on such date as the Commission, acting pursuant to said Section 8(a), may determine. A A A A A A The information in this preliminary prospectus is not complete and may be changed.
The selling stockholders may not sell these securities until the registration statement filed with the Securities and Exchange Commission is effective. This preliminary prospectus is not an offer
to sell these securities and it is not soliciting an offer to buy these securities in any state or jurisdiction where the offer or sale is not permitted. A Subject To Completion Dated: January 10,
2025 A PRELIMINARY PROSPECTUS A Up to 3,919,349 shares of Common Stock A by Selling Stockholders A This prospectus relates to the resale from time to time by the selling
stockholders named in this prospectus (the "Selling Stockholders") of up to 3,919,349 shares of our common stock, par value \$0.0001 per share (the "Common Stock"), which includes: (i)
100,000 shares of Common Stock held directly or indirectly by Selling Stockholders that we have issued or may issue and sell to such Selling Stockholders, (ii) up to 3,737,472 shares of
Common Stock that we have issued or may issue and sell to a Selling Stockholder, YA II PN, LTD., a Cayman Islands exempt limited company (the "Yorkville"), from time to time pursuant to the
Standby Equity Purchase Agreement (the "SEPA"), dated November 1, 2024, entered into with Yorkville, which consists of (A) 20,000 shares of Common Stock we issued to Yorkville in
connection with the execution of the SEPA as partial consideration for its commitment to enter into the SEPA (the "Commitment Shares") and (B) up to 3,717,472 shares of Common Stock
that may be issued to Yorkville pursuant to the SEPA and (iii) 81,877 shares issued to Yorkville in connection with the partial conversion of an outstanding convertible note. We will not receive
any proceeds from the sale of such shares of Common Stock by the Selling Stockholders. However, we may receive up to \$20,000,000 aggregate gross proceeds from sales of Common Stock we
may elect to make to Yorkville pursuant to the SEPA prior to or after the date of this prospectus. See the Summary of "Overview" Standby Equity Purchase Agreement for a description of
the SEPA and the Selling Stockholders for additional information regarding Yorkville. A We will bear all of the registration expenses incurred in connection with the registration of these
shares of Common Stock. The Selling Stockholder will pay discounts, commissions, fees of underwriters, selling brokers or dealer managers and similar expenses, if any, incurred for the sale of
these shares of Common Stock. A Unless otherwise noted, all share and per share data in this prospectus gives effect to the 1-for-20 reverse stock split of our common stock implemented on
December 30, 2024, which combined each twenty shares of the common stock issued and outstanding as of the close of business on December 30, 2024 into one share and is based on
42,318,593 pre-reverse split shares of common stock issued and outstanding as of December 30, 2024. For more information about our reverse stock split, please see the Recent
Developments and the Description of Securities below. A The Selling Stockholders identified in this prospectus may offer the shares from time to time on terms to be determined at the
time of sale through ordinary brokerage transactions or through any other means described in this prospectus under the caption Plan of Distribution. The shares may be sold at fixed
prices, at prevailing market prices, at prices related to prevailing market prices or at negotiated prices. For more information on the Selling Stockholder, see the section entitled Selling
Stockholders. A We may amend or supplement this prospectus from time to time by filing amendments or supplements as required. You should read the entire prospectus and any
amendments or supplements carefully before you make your investment decision. A Our Common Stock is listed on the Nasdaq Capital Market (the "Nasdaq") under the symbol the COEP. A
On January 8, 2025, the last reported sales price of our Common Stock was \$5.91 per share. A We are an emerging growth company as defined in Section 2(a) of the Securities Act
and are subject to reduced public company reporting requirements. This prospectus complies with the requirements that apply to an issuer that is an emerging growth company. A Investing in
our securities involves a high degree of risk. See the Risk Factors beginning on page 11 of this prospectus, as well as the other information contained in or incorporated by reference in this
prospectus or in any accompanying prospectus supplement before making a decision to invest in our securities. A Neither the Securities and Exchange Commission nor any state securities
commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense. A The date of
this prospectus is January 10, 2025. A A A A A A TABLE OF CONTENTS A A Page About this Prospectus A ii A A Cautionary Statement Regarding Forward-Looking Statements
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Information A 71 A A Index to Financial Statements A F-1 A A A A About this Prospectus A This prospectus is part of a registration statement on Form S-1 that we filed with the
Securities and Exchange Commission (the "SEC") using the shelf registration process. Under this shelf registration process, the Selling Stockholders (or their pledgees, donees,
transferees or other successors-in-interest) may, from time to time, sell or otherwise dispose of the securities described in this prospectus in one or more offerings. We will not receive any
proceeds from the sale by such Selling Stockholders of the securities offered by them described in this prospectus. A This prospectus provides you with a general description of the shares of
Common Stock that the Selling Stockholders may sell or otherwise dispose of. You should rely only on the information provided in this prospectus, as well as the information incorporated by
reference into this prospectus and any applicable prospectus supplement. If there is any inconsistency between the information in this prospectus and any prospectus supplement, you should
rely on the information provided in the prospectus supplement. Neither we nor the Selling Stockholders have authorized anyone to provide you with any information or to make any
representations other than those contained in this prospectus or any applicable prospectus supplement. Neither we nor the Selling Stockholders take responsibility for, and can provide no
assurance as to the reliability of, any other information that others may give you. You should not assume that the information in this prospectus or any applicable prospectus supplement is
accurate as of any date other than the date of the applicable document. Since the date of this prospectus and the documents incorporated by reference into this prospectus, our business,
financial condition, results of operations and prospects may have changed. Neither we nor the Selling Stockholders will make an offer to sell these securities in any jurisdiction where the offer
or sale is not permitted. A We may also provide a prospectus supplement or post-effective amendment to the registration statement to add information to, or update or change information
contained in, this prospectus. You should read both this prospectus and any applicable prospectus supplement or post-effective amendment to the registration statement together with the
information incorporated by reference herein or therein. For information about the distribution of securities offered, please see the Plan of Distribution below. You should carefully read both
this prospectus and any prospectus supplement, together with the additional information described in the Where You Can Find More Information and the Incorporation of Certain
Information by Reference before you make any investment decisions regarding the securities. You may obtain the information incorporated by reference into this prospectus without charge
by following the instructions under the headings Where You Can Find More Information and the Incorporation of Certain Information by Reference. A This prospectus summarizes
certain documents and other information, and we refer you to them for a more complete understanding of what we discuss in this prospectus. All of the summaries are qualified in their entirety
by the actual documents. In making an investment

offer or review any forward-looking statement, whether as a result of new information or future developments, except as otherwise required by law. **PROSPECTUS SUMMARY** This summary highlights, and is qualified in its entirety by, the more detailed information and financial statements included elsewhere in this prospectus. Because it is a summary, it may not contain all of the information that may be important to you. To understand this offering fully, you should read this entire prospectus carefully, including the information referenced under the heading **Risk Factors** and in our financial statements, together with any accompanying prospectus supplements. Unless otherwise indicated or the context otherwise requires, all references in this prospectus to **Coeptis**, **Coeptis Therapeutics**, **Coeptis Therapeutics Holdings**, **Coeptis Therapeutics Holdings, Inc.** Pursuant to the Merger (as described below) we acquired our primary operating subsidiary, **Coeptis Therapeutics, Inc.** Such Merger was accounted for as a **reverse merger**, and **Coeptis Therapeutics, Inc.** was deemed to be the accounting acquirer in the Merger. Consequently, the assets and liabilities, historical operations and the financial statements prior to the Merger that are reflected in this prospectus are those of **Coeptis Therapeutics, Inc.**, and the consolidated financial statements after completion of the Merger include the assets and liabilities and operations of us and our subsidiaries. Unless otherwise noted, all share and per share data in this prospectus gives effect to the 1-for-20 reverse stock split of our common stock implemented on December 30, 2024, which combined each share of the common stock issued and outstanding as of the close of business on December 30, 2024 into one share and is based on 42,318,593 pre-reverse split shares of common stock issued and outstanding as of December 30, 2024. For more information about our reverse stock split, please see **Recent Developments** and **Description of Securities** below. **Overview** We are a biopharmaceutical company which owns, acquires, and develops cell therapy technologies for cancer and other diseases. Our current business model is designed around furthering the development of our current product portfolio. In addition, we are continually exploring partnership opportunities with companies that have novel therapies in various stages of development or companies with technologies that improve the way that drugs are delivered to patients. We also seek the best strategic relationships, which relationships could include in-license agreements, out-license agreements, co-development arrangements and other strategic partnerships in new and exciting therapeutic areas such as auto-immune disease and oncology. We were originally incorporated in the British Virgin Islands on November 27, 2018, under the name **Bull Horn Holdings Corp.** On October 27, 2022, we domesticated from the British Virgin Islands to the State of Delaware, and on October 28, 2022, in connection with the closing of the Merger (defined below), we changed our corporate name from **Bull Horn Holdings Corp.** to **Coeptis Therapeutics Holdings, Inc.** Prior to October 28, 2022, we were a special purpose acquisition company with no operations. On October 28, 2022, we acquired our primary operating subsidiary, **Coeptis Therapeutics, Inc.**, through the merger of our wholly owned subsidiary with and into **Coeptis Therapeutics, Inc.** (the **Merger**), with **Coeptis Therapeutics, Inc.** continuing as the surviving company. As a result of the Merger, we acquired the business of **Coeptis Therapeutics, Inc.**, which now continues its existing business operations as our wholly owned subsidiary. We now operate through our direct and indirect subsidiaries **SNAP Biosciences Inc** and **GEAR Therapeutics Inc.**, each of which is majority owned, and **Coeptis Therapeutics, Inc.**, **Coeptis Pharmaceuticals, Inc.** and **Coeptis Pharmaceuticals, LLC**, each of which is wholly owned. **Collaborations for Product Development** **Research and Development** We believe that there is significant market opportunity related to each of the assets we are currently pursuing. Set forth below is a brief summary of our current target assets. **Product Pipeline** **Program Target Indication** **Pre-Clinical Phase I Phase II Phase III** **CD38-GEAR-NK Protect CD38+ NK Cells** from destruction by anti-CD38 monoclonal antibodies **CD38-Diagnostic** Diagnostic tool to analyze if cancer patients might be appropriate candidates for anti-CD38 mAb therapy **SNAP-CAR Platform** **SNAP-CAR** cells co-administered with one or more antibody adaptors **Unmodified Natural Killer Cells** **Acute Myeloid Leukemia** **Unmodified Natural Killer Cells** **Acute Respiratory Diseases** **License of Stem Cell Expansion Platform & Acquisition of Phase 1 Studies** On August 16, 2023, we entered into an exclusive licensing arrangement (the **License Agreement**) with **Deverra Therapeutics Inc.** (the **Deverra**), pursuant to which we completed the exclusive license of key patent families and related intellectual property related to a proprietary allogeneic stem cell expansion and directed differentiation platform for the generation of multiple distinct immune effector cell types, including natural killer (NK) and monocyte/macrophages. The **License Agreement** provides us with exclusive rights to use the license patents and related intellectual property in connection with development and commercialization efforts in the defined field of use (a) use of unmodified NK cells as anti-viral therapeutic for viral infections, and/or as a therapeutic approach for treatment of relapsed/refractory AML and high-risk MDS; (b) use of **Deverra**'s cell therapy platform to generate NK cells for the purpose of engineering with **SNAP-CARs** and/or **Coeptis GEAR Technology**; and (c) use of **Deverra**'s cell therapy platform to generate myeloid cells for the purpose of engineering with the **SNAP-CAR** and **GEAR** technologies. In support of the exclusive license, the Company also entered into with **Deverra** (i) an asset purchase agreement (the **APA**) pursuant to which we purchased certain assets from **Deverra**, including but not limited to two Investigational New Drug (IND) applications and Two Phase 1 clinical trial stage programs (NCT04901416, NCT04900454) investigating infusion of **VDX201**, an unmodified natural killer (NK) cell therapy generated from pooled donor **CD34+** cells, in hematologic malignancies and viral infections and (ii) a non-exclusive sublicense agreement (the **Sublicense Agreement**), in support of the assets obtained by the exclusive license, pursuant to which the Company sublicensed from **Deverra** certain assets which **Deverra** has rights to pursuant a license agreement (the **FHCRC Agreement**) by and between **Deverra** and The Fred Hutchinson Cancer Research Center (the **FHCRC**). As consideration for the **Deverra** transaction described above, we paid **Deverra** approximately \$570,000 in cash, issued to **Deverra** 4,000,000 shares of the Company's common stock and assumed certain liabilities related to the ongoing clinical trials. In addition, in accordance with the terms of the Sublicense Agreement, the Company agreed to pay **FHCRC** certain specified contingent running royalty payments and milestone payments under the **FHCRC Agreement**, in each case to the extent such payments are triggered by the Company's development activities. **Until December 2024** we operated under a **Shared Services Agreement** (the **SSA**) with **Deverra**, which provided for **Coeptis** and **Deverra** to share resources and collaborate on the development of **Coeptis** **GEAR** and **SNAP-CAR** platforms. The Company is continuing its development focus on both **GEAR** and **SNAP-CAR**, and will be considering prospective strategic partners for such development. **CD38 Therapeutic and Diagnostic** **Vy-Gen Bio, Inc.** In May 2021, we entered into two exclusive option agreements (the **CD38 Agreements**) relating to separate technologies (described below) designed to improve the treatment of **CD38-related cancers** (e.g., multiple myeloma, chronic lymphocytic leukemia, and acute myeloid leukemia) with **Vy-Gen-Bio, Inc.** (the **Vy-Gen**), a majority-owned subsidiary of **VyCellix, Inc.**, a Tampa, Florida-based private, immune-centric discovery life science company focused on the development of transformational platform technologies to enhance and optimize next-generation cell and gene-based therapies, including T-cell and Natural Killer (NK) cell-based cancer therapies. In August 2021, we exercised those two options and acquired a 50% ownership interest in such technologies. In December 2021, we completed our purchase of the 50% ownership interest in the **CD38-Diagnostic**, and subsequently in November 2022 we completed our purchase of the 50% ownership interest for the **CD38-GEAR-NK** product candidate. The **CD38 Agreements** relate to two separate **Vy-Gen** drug product candidates, as follows: **CD38-GEAR-NK** This **Vy-Gen** drug product candidate is designed to protect **CD38+ NK** cells from destruction by anti-CD38 monoclonal antibodies, or **mAbs**. **CD38-GEAR-NK** is an autologous, NK cell-based therapeutic that is derived from a patient's own cells and gene-edited to enable combination therapy with anti-CD38 mAbs. We believe **CD38-GEAR-NK** possesses the potential to minimize the risks and side effects from **CD38-positive NK** cell fratricide. While third party license or collaboration agreements are not required in order for **Vy-Gen** to develop the product to commercial use, potential strategic relationships will be considered on an ongoing basis as a potential strategy. No licenses or collaborations are currently being actively pursued. **Market Opportunity** We believe **CD38-GEAR-NK** could potentially revolutionize how **CD38-related cancers** are treated, by protecting **CD38+ NK** cells from destruction by anti-CD38 mAbs, thereby promoting the opportunity to improve the treatment of **CD38-related cancers**, including multiple myeloma, chronic lymphocytic leukemia, and acute myeloid leukemia. **Multiple myeloma** is the first cancer indication targeted with **CD38-GEAR-NK**. Our intent is to seek regulatory approval in the 8 major markets comprised of the United States, the UK, Germany, Spain, France, Italy, China, and Japan. The total multiple myeloma market size in these 8A countries was \$16.27 billion in 2019 and is expected to increase modestly through 2030, according to **DelveInsight**. **GEAR-NK** is an autologous, gene-edited, natural killer cell-based therapeutic development platform that allows for modified NK cells to be co-administered with targeted mAbs, which, in the absence of the **GEAR-NK**, would otherwise be neutralized by mAb therapy. **GEAR-NK** is a pre-clinical in vitro proof-of-concept product with in vivo evaluations planned for 2023. **Vy-Gen** is actively engaged in the research and development of **GEAR-NK**, and through the joint steering committee, we are assessing market opportunities, intellectual property protection and potential regulatory strategy. No human clinical trials have been conducted for **GEAR-NK** but are planned for 2025. **CD38-Diagnostic** This **Vy-Gen** drug product candidate is an in vitro diagnostic tool to analyze if cancer patients might be appropriate candidates for anti-CD38 mAb therapy. **CD38-Diagnostic** is an in vitro screening tool that is intended to provide the ability to pre-determine which cancer patients are most likely to benefit from targeted anti-CD38 mAb therapies, either as monotherapy or in combination with **CD38-GEAR-NK**. Our management believes that **CD38-Diagnostic** also has the potential to develop as a platform technology beyond **CD38**, including to identify patients likely to benefit for broad range of mAb therapies across myriad indications. **CD38-Diagnostic** is a discovery-stage product that is advancing towards pre-clinical activities. **Vy-Gen** is actively engaged in the research and development of **CD38-Diagnostic**, and through the joint steering committee, and we are assessing market opportunities, intellectual property protection and potential regulatory strategy are all areas of focus. No human clinical trials have been conducted for **CD38-Diagnostic** as the clinical study requirements are not yet defined. **Market Opportunity** We believe **CD38-Diagnostic** provides opportunity to make more cost-effective medical decisions for the treatment of B cell malignancies with high **CD38** expression, including multiple myeloma, which may help to avoid unnecessary administration of anti-CD38 therapies. **CD38-Diagnostic** is anticipated to reduce the number of patients that are subjected to ineffective therapy and to potentially result in significant savings to healthcare systems. **CD38-Diagnostic** is viewed as a potential in-vitro diagnostic for determining patient suitability and likelihood of positive treatment outcomes for **CD38-GEAR-NK** and/or **CD38** monoclonal antibody therapies. **On September 28, 2023**, we received **FDA**'s response to our 513(g) request for information submission pertaining to the classification of the **CD38-Diagnostic**. The **CD38-Diagnostic** has been designated a **Class II** type device. The confirmation of this classification is beneficial as we're now better able to plan for and execute future development activities. **In May 2021**, we made initial payments totaling \$750,000 under the **CD38 Agreements**, to acquire the exclusive options to acquire co-development rights with respect to **CD38-GEAR-NK** and **CD38-Diagnostic**. **On August 15, 2021**, we entered into amendments to each of the **CD38 Agreements**. In connection with the two amendments, we delivered to **Vy-Gen** promissory notes aggregating \$3,250,000 with maturity dates of December 31, 2021, and made a cash payment of \$1,000,000, upon which cash payment we exercised the two definitive option purchase agreements. **In December 2021**, we completed our payment obligations to secure our rights to 50% of the net revenue stream related to the **CD38-Diagnostic**, and in November 2022 we completed our purchase of the 50% ownership interest for the **CD38-GEAR-NK** product candidate. Details of the two August amendments and the December amendment are summarized in the amendments attached at Exhibits 4.1 and 4.2 to our Current Report on Form 8-K dated August 19, 2021, and Exhibit 4.2 to our Current Report on Form 8-K dated December 27, 2021. **In connection with the Vy-Gen relationship and the Company's rights in respect of the two product candidates described above**, in December 2021 we entered into a co-development and steering committee agreement with **Vy-Gen**. The co-development and steering committee agreement provides for the governance and economic agreements between the Company and **Vy-Gen** related of the development of the two **Vy-Gen** drug product candidates and the revenue sharing related thereto, including each company having a 50% representation on the steering committee and each company receiving 50% of the net revenues related to the **Vy-Gen** product candidates. Related to the joint development, under the direction of the joint steering committee, we are currently assessing market opportunities, intellectual property protection and potential regulatory strategies for

CPT60621; Vici Health Sciences, LLC. In 2019, we entered into a co-development agreement with Vici Health Sciences, LLC (the "Vici"). Through this partnership, we would co-develop, seek FDA approval and share ownership rights with Vici to CPT60621, a novel, ready to use, easy to swallow, oral liquid version of an already approved drug used for the treatment of Parkinson's Disease (PD). As we continue to direct its operational focus towards the Vy-Gen opportunities previously described, we have recently stopped allocating priority resources to the development of CPT60621. We are currently in negotiations in which Vici intends to buy-out most or all of our remaining ownership rights. A Vy-Gen-Bio, Inc. We are currently exploring on a non-exclusive basis a previously announced strategic opportunity that we believe would add to our current GEAR development platform and provide additional growth opportunities to our assets in the area of cellular immunotherapy. The acquisition of these assets, if completed, would allow us to expand our collaboration with Vy-Gen-Bio, beyond its current focus on the use of CD38-GEAR-NK, a natural killer (NK) cell therapy for the treatment of CD38+ cancers for the treatment of multiple myeloma, and the development of CD38-Diagnostic, an in vitro diagnostic tool aimed toward identifying cancer patients who may be appropriate candidates for anti-CD38 mAb therapy. A Recent Developments A Series A Offering. In June 2024, Coepitis commenced a private offering of its Series A preferred stock (the "Series A Preferred Stock") to accredited investors (collectively, the "Series A Investors"), and to date has raised \$6,870,000 million in the sale of 6,870 shares of Series A Preferred Stock, at a purchase price of \$1,000 per share. The Series A Investors also received in the aggregate a 10.31% non-voting equity ownership interest in two of the Company's newly formed subsidiaries, SNAP Biosciences Inc. and GEAR Therapeutics Inc. The key terms of the Series A Preferred Stock are described elsewhere in this prospectus under the "Description of Our Securities; Series A Preferred Stock." In connection with the Series A offering, the Company created two new subsidiaries, GEAR Therapeutics, Inc. and SNAP Biosciences, Inc., to operate in separate silos with respect to the research and development efforts related to the Company's GEAR and SNAP platforms, respectively. In connection with the first closing under the Offering, the Company contributed to the new subsidiaries, respectively, the assets used exclusively in connection with the GEAR research and development efforts and those assets used exclusively in connection with the SNAP research and development efforts. Any assets that are not used exclusively for GEAR or SNAP, remain at the Company level and will be made available to the new subsidiaries through intracompany arrangements. A A A A A A In connection with the sale of the Series A Preferred Stock, in June 2024, the Company filed a Certificate of Designation of Preferences, Rights and Limitations of the Series A Preferred Stock with the Secretary of State of the State of Delaware (the "Series A Certificate of Designations"). A Standby Equity Purchase Agreement. On November 1, 2024, the Company entered into the Standby Equity Purchase Agreement (the "SEPA") with YA II PN, LTD, a Cayman Islands exempt limited partnership (the "Yorkville") pursuant to which the Company has the right to sell to Yorkville up to \$20.0 million of Common Stock, subject to certain limitations and conditions set forth in the SEPA, from time to time during the term of the SEPA. The Company also entered into a Registration Rights Agreement with Yorkville pursuant to which it will register the resale of shares of Common Stock issued to Yorkville pursuant to the SEPA. After the Yorkville Note (as defined below) has been repaid, sales of the shares of Common Stock to Yorkville under the SEPA, and the timing of any such sales, are at the Company's option, and the Company is under no obligation to sell any shares of Common Stock to Yorkville under the SEPA (other than while the Yorkville Note remains outstanding). A Upon the satisfaction of the conditions to Yorkville's purchase obligation set forth in the SEPA (including (i) having a registration statement registering the resale of the shares of Common Stock issuable under the SEPA declared effective by the Securities and Exchange Commission and (ii) having paid off in full all accrued and unpaid obligations under the Yorkville Note (as defined below) the Company will have the right, but not the obligation, from time to time at its discretion, to direct Yorkville to purchase a specified number of shares of Common Stock (an "Advance") by delivering written notice to Yorkville (an "Advance Notice"). While there is no mandatory minimum amount for any Advance, it may not exceed an amount equal to 100% of the average of the daily traded amount during the five consecutive trading days immediately preceding an Advance Notice. A The shares of Common Stock purchased pursuant to an Advance initiated by the Company will be purchased at a price equal to 95% of the lowest daily VWAP of the shares of Common Stock during the three consecutive trading days commencing on the date of the delivery of the Advance Notice, other than the daily VWAP on a day in which the daily VWAP is less than a minimum acceptable price as stated by the Company in the Advance Notice or there is no VWAP on the subject trading day. The Company may establish a minimum acceptable price in each Advance Notice below which the Company will not be obligated to make any sales to Yorkville. the "VWAP" is defined as the daily volume weighted average price of the shares of Common Stock for such trading day on the Nasdaq Stock Market during regular trading hours as reported by Bloomberg L.P. through its "AQR" function. A Additionally, Yorkville agreed to advance to the Company, in exchange for a convertible promissory note (the "Yorkville Note"), an aggregate principal amount of \$1,304,758. Interest shall accrue on the outstanding balance of the Yorkville Note at an annual rate equal to 8%, subject to an increase to 18% upon an event of default as described in the Yorkville Note. The maturity date of the Yorkville Note is November 1, 2025. Yorkville may convert the Yorkville Note into shares of Common Stock at any time at a conversion price equal to the lower of (i) \$1.00 (the "Fixed Price") or (ii) a price per share equal to 95% of the lowest daily VWAP during the 5 consecutive trading days immediately prior to the conversion date of the Yorkville Note (the "Variable Price"), but which Variable Price shall not be lower than a floor price of \$0.04 (the "Floor Price"). The Yorkville Note was issued as repayment in full of an existing promissory note that was previously entered into between Yorkville and the Company in January 2024 that as of the date of the Yorkville Note had matured. A At any time during the Commitment Period that there is a balance outstanding under the Yorkville Note, Yorkville may deliver notice (an "Investor Notice") to the Company to cause an Advance Notice to be deemed delivered to Yorkville and the issuance and sale of shares of Common Stock to Yorkville pursuant to an Advance (an "Investor Advance") in an amount not to exceed the balance owed under the Yorkville Note outstanding on the date of delivery of such Investor Notice. As a result of an Investor Advance, the amounts payable under the Yorkville Note will be offset by such amount subject to each Investor Advance. A Under applicable Nasdaq rules and the terms of the SEPA and the Yorkville Note, in no event may the Company issue to Yorkville under the SEPA or the Yorkville Note shares of Common Stock equal to greater than 19.99% of the shares of Common Stock outstanding immediately prior to the execution of the SEPA (the "Exchange Cap"), unless the Company obtains stockholder approval to issue shares of Common Stock in excess of the Exchange Cap in accordance with applicable Nasdaq rules. Moreover, the Company may not issue or sell any shares of Common Stock to Yorkville under the SEPA or the Yorkville Note which, when aggregated with all other shares of Common Stock then beneficially owned by Yorkville and its affiliates (as calculated pursuant to Section 13(d) of the Exchange Act and Rule 13d-3 thereunder), would result in Yorkville beneficially owning more than 4.99% of the outstanding shares of Common Stock. A A A A A Actual sales of shares of Common Stock to Yorkville as an Advance under the SEPA will depend on a variety of factors to be determined by (i) the Company from time to time, which may include, among other things, market conditions, the trading price of the Common Stock and determinations by the Company as to the appropriate sources of funding for our business and operations and (ii) Yorkville at all times while the Yorkville Note remains outstanding. A The SEPA will automatically terminate on the earliest to occur of (i) December 1, 2027 or (ii) the date on which the Company shall have made full issuances of Advances pursuant to the SEPA. The Company has the right to terminate the SEPA at no cost or penalty upon five (5) trading days prior written notice to Yorkville, provided that there are no outstanding Advance Notices for which shares of Common Stock need to be issued and provided further that the Yorkville Note is no longer outstanding. A As consideration for Yorkville's commitment to purchase the shares of Common Stock pursuant to the SEPA, the Company paid Yorkville, (i) a structuring fee in the amount of \$25,000 and (ii) a commitment fee equal to 1% of the commitment amount under the SEPA to be paid (x) 20,000 shares (on a post Reverse Split basis) on the date the SEPA was entered into and (y) and \$120,000, to be paid in cash or by way of an Advance on the date upon which the Company has first received Advances in the aggregate amount of \$5,000,000. A The net proceeds under the SEPA to the Company will depend on the frequency and prices at which Common Stock is sold. The Company expects that proceeds received from such sales will be used primarily for working capital and general corporate purposes. A Reverse Stock Split. At the Company's annual stockholders' meeting on December 18, 2024, the Company's stockholders approved a proposal to grant authority to our board of directors to amend our certificate of incorporation to combine outstanding shares of our common stock into a lesser number of outstanding shares, or a "reverse stock split," at a specific ratio within a range of one-for-three (1-for-3) to a maximum of a one-for-forty (1-for-40) split, with the exact ratio to be determined by our board of directors in its sole discretion. On December 26, 2024, the Company filed with the Secretary of State of the State of Delaware a certificate of amendment of the Company's amended and restated certificate of incorporation effecting a reverse stock split at a ratio of one-for-twenty (1-for-20) (the "Reverse Stock Split"), which was effected at 5:00 pm on December 30, 2024. The primary purpose of the Reverse Stock Split is to assist with the Company's compliance with the Minimum Bid Price Requirement, pursuant to Nasdaq Listing Rule 5810(c)(3)(A). A Technology Expansion. In December 2024 the Company acquired an AI-powered marketing software and advanced robotic process automation (RPA) platform called the NexGenAI Affiliates Network platform as part of its exploration towards adding a technology arm to the Company's offerings. Over the first half of 2025 the Company intends to focus on how to utilize this platform as a source of revenue, with the goal of assisting itself and others to optimize marketing, operations and customer engagements and drive measurable results for users of the platform. A Our Growth Strategy A To achieve our goals, we intend to deploy an aggressive, four-pronged, growth strategy listed below that we believe will help us maximize our success and leverage some of the risk of finding, solely developing and funding our own products. A Portfolio Optimization A We will continue to evaluate, prioritize, optimize, and make appropriate changes in our pipeline portfolio as market development dynamics and/or product opportunities change. For example, it may be a strategic business decision for us to divest certain products and/or agreements to other companies so we can best focus on its core assets. A Strategic Partnerships A We will focus on expanding our existing pipeline through establishing strategic partnerships with companies that have interesting products and technologies. We intend to focus on novel, preclinical and clinical assets in a variety of therapeutic areas, including oncology. A Business Development A We are actively seeking partnerships and/or strategic collaborations with companies that share in our vision and therapeutic focus. Our platform technologies have expansive capabilities and thus we believe they are conducive to partnerships beyond our current focus. A Sales and Marketing A We currently do not have in-house commercial capabilities required to market and distribute FDA-approved products. Therefore, we will be required to partner with firms who are capable of conducting all sales, marketing, distribution, contracting and pricing for our future products. There is no assurance that we will be able to secure the services of such a firm or that any such firm will be able to achieve sales expectations. A Employees A Currently, we have seven employees, of which five are full-time employees and two are part-time employees. Our employees are not represented by any labor union or any collective bargaining arrangement with respect to their employment with the Company. We have never experienced any work stoppages or strikes as a result of labor disputes. We believe that our employee relations are good. A Certain of our employees have been reporting to work remotely and may continue to do so moving forward. A A A A A Risks Associated with our Business A There are a number of risks related to us and our operations. You should carefully review the risks described in the "Risk Factors and Special Considerations" beginning on page 11. If any of these risks actually occurs, our business, financial condition, results of operations and prospects would likely be materially, adversely affected. In that event, the trading price of our Common Stock could be adversely impacted, and you could lose part or all of your investment. Below is a summary of some of the principal risks we face: A A A We are currently out of compliance with the listing maintenance requirements of the Nasdaq Capital Market, and if we don't regain compliance by January 15, 2025 we will likely be delisted; A A A A We may not be able to successfully implement our growth strategy on a timely basis or at all; A A A A We may have difficulties managing our anticipated growth, or we may not grow at all; A A A A A We have a history of losses, we expect to incur losses in the future and we may not be able to achieve or maintain profitability; A A A A We may not be able to initiate and complete preclinical studies and clinical trials for our product candidates which could adversely affect our business; A A A A We may not be able to obtain and maintain the third-party relationships that are necessary to develop, commercialize and manufacture some or all of our product candidates; A A A A We may encounter difficulties in managing our growth, which could adversely affect our operations; A A A A We need to obtain financing in order to continue our operations; A A A A The drug development and approval process is uncertain, time-consuming and expensive; A A A A Competition in the biotechnology and pharmaceutical industries may result in competing products, superior marketing of other products and lower revenues or profits for us; A A A A Federal laws or regulations on drug importation could make lower cost versions of our future products available, which could adversely affect our revenues, if any; A A A A The regulatory approval process is costly and lengthy, and we may not be able to successfully obtain all required regulatory approvals; A A A A Healthcare reform measures could adversely affect our business; A A A A Protecting and defending against intellectual property claims may have a material adverse effect on our business; A A A A If we are not able to retain our current senior management team and our scientific advisors or continue to attract and retain qualified scientific, technical and business personnel, our business will suffer; and A A A A We may not be able to maintain our listing on the Nasdaq Capital Market; and A A A A There is a substantial doubt about our ability to continue as a going concern. A A A A Emerging Growth Company A As a company with less than \$1.07 billion in revenue during our last fiscal year, we qualify as an emerging growth company, as defined in the JOBS Act. As an emerging growth company, we have elected to take advantage of specified reduced disclosure and other requirements that are otherwise applicable generally to public companies. These provisions include: A A A Only two years of audited financial statements in addition to any required unaudited interim financial statements with correspondingly reduced Management's Discussion and Analysis of Financial Condition and Results of Operations disclosure. A A A A Reduced disclosure about our executive compensation arrangements. A A A A Not having to obtain non-binding advisory votes on executive compensation or golden parachute arrangements. A A A A Exemption from the auditor attestation requirement in the assessment of our internal control over financial reporting. A We may take advantage of these exemptions for up to five years or such earlier time that we are no longer an emerging growth company. We would cease to be an emerging growth company if we have more than \$1.07 billion in annual revenue, we have more than \$700 million in market value of our stock held by non-affiliates, or we issue more than \$1 billion of non-convertible debt over a three-year period. We may choose to take advantage of some but not all of these reduced burdens. We have taken advantage of these reduced reporting burdens herein, and the information that we provide may be different than what you might get from other public companies in which you hold stock. A Legal Proceedings A From time to time, we may become involved in various lawsuits and legal proceedings, which arise in the ordinary course of business. However, litigation is subject to inherent uncertainties, and an adverse result in these or other matters may arise from time to time that may harm our business. We are currently not aware of any such legal proceedings or claims that we believe will have a material adverse effect on our business, financial condition or operating results. A Description of Property A We rent office space in Wexford, Pennsylvania for \$3,805 per month. Our current lease ends on May 31, 2026. These facilities are adequate for our current needs. A A A A A A A A 9 A THE OFFERING A Common Stock to be offered by Selling Stockholders A Up to 3,919,349 shares, consisting of: (i) 100,000 shares of Common Stock held directly or indirectly by certain Selling Stockholders; and (ii) up to 3,819,349 shares of Common Stock we have issued or may issue and sell to Yorkville pursuant to the SEPA, which consists of (A) 20,000 (post-Reverse Stock Split) Commitment Shares, (B) 81,877 shares issued to Yorkville in connection with the partial conversion of an outstanding convertible note and (C) up to an aggregate of 3,717,472 shares of Common Stock that may be issued and sold to issue and sell to Yorkville from time to time pursuant to Advances under the SEPA. A A Use of Proceeds A We will not receive any proceeds from the sale of the shares of Common Stock by the Selling Stockholders. However, we may receive up to \$20.0 million in aggregate gross proceeds from sales of our shares of Common Stock to Yorkville that we may, in our discretion, elect to make, from time to time after the date of this prospectus, pursuant to the SEPA. We expect to use the net proceeds that we receive from sales of our Common Stock to Yorkville, if any, under the SEPA for working capital and general corporate purposes. See "Use of Proceeds." A Exchange Listing A Our shares of Common Stock are currently traded on The Nasdaq Capital Market under the symbol "COEP", and certain of our warrants are traded on The Nasdaq Capital Market under the symbol "COEPW". A A Plan of Distribution A The Selling Stockholders may sell or otherwise dispose of the Common Stock covered by this prospectus in a number of different ways and at varying prices. For further information, see "Plan of Distribution" beginning on page 63. A Risk Factors A Investing in our securities involves a high degree of risk. See "Risk Factors and Special Considerations" and other information included in this prospectus for a discussion of factors you should consider before investing in our securities. A Except as otherwise indicated, all share information in this prospectus gives effect to the 1-for-20 reverse stock split of our common stock implemented on December 30, 2024, which combined each share of the common stock issued and outstanding as of the close of business on December 30, 2024. As of January 9, 2025, after giving effect to the Reverse Stock Split, there were 2,404,318 shares of common stock issued and outstanding, which number does not include (shares and exercise prices below presented on a post-Reverse Stock Split basis): A A Warrants to purchase 426,566 shares of common stock at an average exercise price of approximately \$216.61 per share; A A Shares issuable upon conversion of our Series A Preferred Stock; A A Prefunded Warrants to purchase 450,000 shares of common stock at an average exercise price of \$0.002 per share; A A Warrants to purchase 506,250 shares of common stock at an average exercise price of \$27.20; A A Warrants to purchase 16,500 shares of

common stock at an average exercise price of \$26.09; ¹ ² ³ ⁴ ⁵ ⁶ ⁷ ⁸ ⁹ ¹⁰ ¹¹ ¹² ¹³ ¹⁴ ¹⁵ ¹⁶ ¹⁷ ¹⁸ ¹⁹ ²⁰ ²¹ ²² ²³ ²⁴ ²⁵ ²⁶ ²⁷ ²⁸ ²⁹ ³⁰ ³¹ ³² ³³ ³⁴ ³⁵ ³⁶ ³⁷ ³⁸ ³⁹ ⁴⁰ ⁴¹ ⁴² ⁴³ ⁴⁴ ⁴⁵ ⁴⁶ ⁴⁷ ⁴⁸ ⁴⁹ ⁵⁰ ⁵¹ ⁵² ⁵³ ⁵⁴ ⁵⁵ ⁵⁶ ⁵⁷ ⁵⁸ ⁵⁹ ⁶⁰ ⁶¹ ⁶² ⁶³ ⁶⁴ ⁶⁵ ⁶⁶ ⁶⁷ ⁶⁸ ⁶⁹ ⁷⁰ ⁷¹ ⁷² ⁷³ ⁷⁴ ⁷⁵ ⁷⁶ ⁷⁷ ⁷⁸ ⁷⁹ ⁸⁰ ⁸¹ ⁸² ⁸³ ⁸⁴ ⁸⁵ ⁸⁶ ⁸⁷ ⁸⁸ ⁸⁹ ⁹⁰ ⁹¹ ⁹² ⁹³ ⁹⁴ ⁹⁵ ⁹⁶ ⁹⁷ ⁹⁸ ⁹⁹ ¹⁰⁰ ¹⁰¹ ¹⁰² ¹⁰³ ¹⁰⁴ ¹⁰⁵ ¹⁰⁶ ¹⁰⁷ ¹⁰⁸ ¹⁰⁹ ¹¹⁰ ¹¹¹ ¹¹² ¹¹³ ¹¹⁴ ¹¹⁵ ¹¹⁶ ¹¹⁷ ¹¹⁸ ¹¹⁹ ¹²⁰ ¹²¹ ¹²² ¹²³ ¹²⁴ ¹²⁵ ¹²⁶ ¹²⁷ ¹²⁸ ¹²⁹ ¹³⁰ ¹³¹ ¹³² ¹³³ ¹³⁴ ¹³⁵ ¹³⁶ ¹³⁷ ¹³⁸ ¹³⁹ ¹⁴⁰ ¹⁴¹ ¹⁴² ¹⁴³ ¹⁴⁴ ¹⁴⁵ ¹⁴⁶ ¹⁴⁷ ¹⁴⁸ ¹⁴⁹ ¹⁵⁰ ¹⁵¹ ¹⁵² ¹⁵³ ¹⁵⁴ ¹⁵⁵ ¹⁵⁶ ¹⁵⁷ ¹⁵⁸ ¹⁵⁹ ¹⁶⁰ ¹⁶¹ ¹⁶² ¹⁶³ ¹⁶⁴ ¹⁶⁵ ¹⁶⁶ ¹⁶⁷ ¹⁶⁸ ¹⁶⁹ ¹⁷⁰ ¹⁷¹ ¹⁷² ¹⁷³ ¹⁷⁴ ¹⁷⁵ ¹⁷⁶ ¹⁷⁷ ¹⁷⁸ ¹⁷⁹ ¹⁸⁰ ¹⁸¹ ¹⁸² ¹⁸³ ¹⁸⁴ ¹⁸⁵ ¹⁸⁶ ¹⁸⁷ ¹⁸⁸ ¹⁸⁹ ¹⁹⁰ ¹⁹¹ ¹⁹² ¹⁹³ ¹⁹⁴ ¹⁹⁵ ¹⁹⁶ ¹⁹⁷ ¹⁹⁸ ¹⁹⁹ ²⁰⁰ ²⁰¹ ²⁰² ²⁰³ ²⁰⁴ ²⁰⁵ ²⁰⁶ ²⁰⁷ ²⁰⁸ ²⁰⁹ ²¹⁰ ²¹¹ ²¹² ²¹³ ²¹⁴ ²¹⁵ ²¹⁶ ²¹⁷ ²¹⁸ ²¹⁹ ²²⁰ ²²¹ ²²² ²²³ ²²⁴ ²²⁵ ²²⁶ ²²⁷ ²²⁸ ²²⁹ ²³⁰ ²³¹ ²³² ²³³ ²³⁴ ²³⁵ ²³⁶ ²³⁷ ²³⁸ ²³⁹ ²⁴⁰ ²⁴¹ ²⁴² ²⁴³ ²⁴⁴ ²⁴⁵ ²⁴⁶ ²⁴⁷ ²⁴⁸ ²⁴⁹ ²⁵⁰ ²⁵¹ ²⁵² ²⁵³ ²⁵⁴ ²⁵⁵ ²⁵⁶ ²⁵⁷ ²⁵⁸ ²⁵⁹ ²⁶⁰ ²⁶¹ ²⁶² ²⁶³ 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development candidates than expected into costly, late-stage clinical trials. We advance more preclinical product candidates and co-development candidates than expected into early-stage clinical trials. We are required, or consider it advisable, to acquire or license rights from one or more third parties; or we determine to acquire or license rights to additional product candidates and co-development candidates or new technologies. While we expect to seek additional funding through public or private financings, we may not be able to obtain financing on acceptable terms, or at all. In addition, the terms of our financings may be dilutive to, or otherwise adversely affect, holders of our common stock and other capital securities. We may also seek additional funds through arrangements with collaborators or other third parties. These arrangements would generally require us to relinquish rights to some of our technologies, product candidates or products, and we may not be able to enter into such agreements, on acceptable terms, if at all. If we are unable to obtain additional funding on a timely basis, we may be required to curtail or terminate some or all of our development programs, including some or all of our product candidates. We currently do not have sufficient cash to fully implement our business plan. We have experienced a lack of adequate capital resources causing us to be unable to fully implement our full business plan. We believe that we need to raise or otherwise obtain additional financing beyond our current cash position in order to satisfy our existing obligations and fully implement our business plan. We do not expect to have positive cash flow for the foreseeable future. If we are not successful in obtaining additional financing we will not be able to fully implement our business plan and we may not be able to continue our operations. We have a limited operating history and a history of operating losses, and expect to incur significant additional operating losses. We began our business in 2017 and have a limited operating history. Although we have enlisted the assistance of pharmaceutical experts, our lack of experience may cause us to encounter unforeseen problems that could have a material adverse effect on our business and financial condition. Further, there is limited historical financial information upon which to base an evaluation of our performance. The drug development and approval process is uncertain, time-consuming and expensive. The process of obtaining and maintaining regulatory approvals for new therapeutic products is lengthy, expensive and uncertain. It also can vary substantially based on the type, complexity, and novelty of the product. We, or our co-development partners, must provide the FDA and foreign regulatory authorities with preclinical and clinical data demonstrating that our products are safe and effective before they can be approved for commercial sale. Clinical development, including preclinical testing, is a long, expensive and uncertain process. It may take us several years to complete our testing, and failure can occur at any stage of testing. Any preclinical or clinical test may fail to produce results satisfactory to the FDA. Preclinical and clinical data can be interpreted in different ways, which could delay, limit or prevent regulatory approval. Negative or inconclusive results from a preclinical study or clinical trial, adverse medical events during a clinical trial or safety issues resulting from products of the same class of drug could cause a preclinical study or clinical trial to be repeated or a program to be terminated, even if other studies or trials relating to the program are successful. We will be required to sustain and further build our intellectual property rights. We do not currently have any intellectual property rights in our name in respect of our current assets, and instead have rights in respect of our current assets through agreements with third parties. We intend to fully protect any product, formulation and process that we develop with appropriate intellectual property registrations. If we fail to sustain and further build our direct and indirect intellectual property rights, competitors will be able to take advantage of our research and development efforts to develop competing products. If we are not able to protect our proprietary technology, trade secrets, and know-how, our competitors may use our inventions to develop competing products. Our future patents and patent applications, even if granted, may not protect us against our competitors. Patent positions generally, including those of other pharmaceutical and biotechnology companies, are or will be generally uncertain and involve complex legal, scientific and factual questions. The standards which the United States Patent and Trademark Office uses to grant patents, and the standards which courts use to interpret patents, are not always applied predictably or uniformly and can change, particularly as new technologies develop. Consequently, the level of protection, if any, that will be provided by our direct or indirect patent rights from time to time if we attempt to enforce them, and they are challenged, is uncertain. In addition, the type and extent of patent claims that will be issued to us in the future is uncertain. Any patents that are issued may not contain claims that permit us to stop competitors from using similar technology. In addition, we may also rely on unpatented technology, trade secrets, and confidential information. We may not be able to effectively protect our rights to this technology or information. Other parties may independently develop substantially equivalent information and techniques or otherwise gain access to or disclose our technology. We will generally require each of our employees, consultants, collaborators, and certain contractors to execute a confidentiality agreement at the commencement of an employment, consulting, collaborative, or contractual relationship with us. However, these agreements may not provide effective protection of our technology or information or, in the event of unauthorized use or disclosure, they may not provide adequate remedies. Patent positions are often uncertain and involve complex legal and factual questions. In addition, the laws of some foreign countries do not protect proprietary rights to the same extent as the laws of the United States. Whether filed in the United States or abroad, our patent applications may be challenged or may fail to result in issued patents. In addition, any future patents we obtain may not be sufficiently broad to prevent others from practicing our technologies or from developing or commercializing competing products. Furthermore, others may independently develop or commercialize similar or alternative technologies or drugs, or design around our patents. Our patents may be challenged, invalidated or fail to provide us with any competitive advantages. We may not have the funds available to protect our patents or other technology; such protection is costly and can result in further litigation expenses. If we do not obtain or we are unable to maintain adequate patent or trade secret protection for our products in the United States, competitors could duplicate them without repeating the extensive testing that we will be required to undertake to obtain approval of the products by the FDA. Regardless of any patent protection, under the current statutory framework the FDA is prohibited by law from approving any generic version of any of our products for a period of years that would be determined based on the nature of the product (i.e. an orphan drug would get 7 years, a new chemical entity would get 5 years and a new clinical investigation would get 3 years). Upon the expiration of that period, or if that time period is altered, the FDA could approve a generic version of our product unless we have patent protection sufficient for us to block that generic version. Without sufficient patent protection, the applicant for a generic version of our product would be required only to conduct a relatively inexpensive study to show that its product is bioequivalent to our product and may not have to repeat the studies that we will need to conduct to demonstrate that the product is safe and effective. In the absence of adequate patent protection in other countries, competitors may similarly be able to obtain regulatory approval in those countries of products that duplicate our products. We will be required to comply with our obligations in our intellectual property licenses and other agreements with third parties. If we fail to comply with our obligations in our intellectual property licenses and other agreements with third parties, we could lose license rights that are important to our business. We are not currently party to any intellectual property license agreement with any third parties, but we anticipate that in-licensing and co-development will be strategies that we utilize as we continue to pursue our growth strategy. We expect to enter into licenses and co-development and other agreements in the future, and we expect these agreements to impose, various diligences, milestone payment, royalty, insurance and other obligations on us. If we fail to comply with these obligations, the licensor may have the right to terminate the license, in which event we might not be able to market any product that is covered by the licensed patents. We may need to resort to litigation to enforce or defend our intellectual property rights, including any patents issued to us. If a competitor or collaborator files a patent application claiming technology also invented by us, in order to protect our rights, we may have to participate in an expensive and time-consuming interference proceeding before the United States Patent and Trademark Office. We cannot guarantee that our product candidates will be free of claims by third parties alleging that we have infringed their intellectual property rights. Third parties may assert that we are employing their proprietary technologies without authorization and they may resort to litigation to attempt to enforce their rights. Third parties may have or obtain patents in the future and claim that the use of our technology or any of our product candidates infringes their patents. We may not be able to develop or commercialize combination product candidates because of patent protection others have. Our business will be harmed if we cannot obtain a necessary or desirable license, can obtain such a license only on terms we consider to be unattractive or unacceptable, or if we are unable to redesign our product candidates or processes to avoid actual or potential patent or other intellectual property infringement. Obtaining, protecting and defending patent and other intellectual property rights can be expensive and may require us to incur substantial costs, including the diversion of management and technical personnel. An unfavorable ruling in patent or intellectual property litigation could subject us to significant liabilities to third parties, require us to cease developing, manufacturing or selling the affected products or using the affected processes, require us to license the disputed rights from third parties, or result in awards of substantial damages against us. There can be no assurance that we would prevail in any intellectual property infringement action, will be able to obtain a license to any third-party intellectual property on commercially reasonable terms, successfully develop non-infringing alternatives on a timely basis, or license non-infringing alternatives, if any exist, on commercially reasonable terms. Any significant intellectual property impediment to our ability to develop and commercialize our products could seriously harm our business and prospects. Patent litigation or other litigation in connection with our intellectual property rights may lead to publicity that may harm our reputation and the value of our common stock may decline. During the course of any patent litigation, there may be public announcements of the results of hearings, motions, and other interim proceedings or developments in the litigation. If securities analysts or investors regard these announcements as negative, the value of our common stock may decline. General proclamations or statements by key public figures may also have a negative impact on the perceived value of our intellectual property. Protecting and defending against intellectual property claims may have a material adverse effect on our business. From time to time, we may receive notice that others have infringed on our proprietary rights or that we have infringed on the intellectual property rights of others. There can be no assurance that infringement or invalidity claims will not materially adversely affect our business, financial condition or results of operations. Regardless of the validity or the success of the assertion of claims, we could incur significant costs and diversion of resources in protecting or defending against claims, which could have a material adverse effect on our business, financial condition or results of operations. We may not have the funds or resources available to protect our intellectual property. Our competitors and potential competitors may develop products and technologies that make ours less attractive or obsolete. Many companies, universities, and research organizations developing competing product candidates have greater resources and significantly greater experience in financial, research and development, manufacturing, marketing, sales, distribution, and technical regulatory matters than we have. In addition, many competitors have greater name recognition and more extensive collaborative relationships. Our competitors could commence and complete clinical testing of their product candidates, obtain regulatory approvals, and begin commercial-scale manufacturing of their products faster than we or our co-development partners are able to for our products. They could develop products that would render our product candidates and co-development candidates, and those of our collaborators, obsolete and noncompetitive. If we are unable to compete effectively against these companies, then we may not be able to commercialize our product candidates or achieve a competitive position in the market. This would adversely affect our ability to generate revenues. Competition in the biotechnology and pharmaceutical industries may result in competing products, superior marketing of other products and lower revenues or profits for us. There are many companies that are seeking to develop products and therapies for the treatment of the same diseases that we are currently targeting. Many of our competitors have substantially greater financial, technical, human and other resources than we do and may be better equipped to develop, manufacture and market technologically superior products. In addition, many of these competitors have significantly greater experience than we do in undertaking preclinical testing and human clinical studies of new pharmaceutical products and in obtaining regulatory approvals of human therapeutic products. Accordingly, our competitors may succeed in obtaining FDA approval for superior products. Other risks and uncertainties include: our ability to successfully complete preclinical and clinical development of our products and services; our ability to manufacture sufficient amounts of products for development and commercialization activities; the scope, validity and enforceability of patents and other proprietary rights held by third parties and their impact on our ability to commercialize our products and services; the accuracy of our estimates of the size and characteristics of the markets to be addressed by our products and services, including growth projections; market acceptance of our products and services; our ability to identify new patients for our products and services; the accuracy of our information regarding the products and resources of our competitors and potential competitors; the content and timing of submissions to and decisions made by the US Food and Drug Administration (FDA) and other regulatory agencies; our ability to obtain reimbursement for our products and services from third-party payors, and the extent of such coverage; our ability to establish and maintain strategic license, collaboration and distribution arrangements; the continued funding of our collaborations and joint ventures, if any are ultimately established; the possible disruption of our operations due to terrorist activities and armed conflict, including as a result of the disruption of operation of our subsidiaries and our customers, suppliers, distributors, couriers, collaborative partners, licensees and clinical trial sites. Positive or timely results from preclinical studies and early clinical trials do not ensure positive or timely results in late-stage clinical trials or product approval by the FDA or any other regulatory authority. Product candidates that show positive preclinical or early clinical results often fail in later stage clinical trials. Data obtained from preclinical and clinical activities is susceptible to varying interpretations, which could delay, limit, or prevent regulatory approvals. We have limited experience in conducting the clinical trials required to obtain regulatory approval. We may not be able to conduct clinical trials at preferred sites, enlist clinical investigators, enroll sufficient numbers of participants, or begin or successfully complete clinical trials in a timely fashion, if at all. Any failure to perform may delay or terminate the trials. Once Phase 1 human trials are initiated, the pre-defined clinical outcome(s) may not be achieved. As a result, additional clinical trials may be required if clinical trial results are negative or inconclusive, which will require us to incur additional costs and significant delays. If we do not receive the necessary regulatory approvals, we will not be able to generate product revenues and may not become profitable. The Company's business and operations could be negatively affected if it becomes subject to any securities litigation or shareholder activism, which could cause the Company to incur significant expense, hinder execution of business and growth strategy and impact its stock price. In the past, following periods of volatility in the market price of a company's securities, securities class action litigation has often been brought against that company. Shareholder activism, which could take many forms or arise in a variety of situations, has been increasing recently. Volatility in the stock price of the common stock or other reasons may in the future cause it to become the target of securities litigation or shareholder activism. Securities litigation and shareholder activism, including potential proxy contests, could result in substantial costs and divert management's attention and resources from the Company's business. Additionally, such securities litigation and shareholder activism could give rise to perceived uncertainties as to the Company's future, adversely affect its relationships with service providers and make it more difficult to attract and retain qualified personnel. Also, the Company may be required to incur significant legal fees and other expenses related to any securities litigation and activist shareholder matters. Further, its stock price could be subject to significant fluctuation or otherwise be adversely affected by the events, risks and uncertainties of any securities litigation and shareholder activism. Risk Related to Regulation The regulatory approval process is costly and lengthy, and we may not be able to successfully obtain all required regulatory approvals. The preclinical development, clinical trials, manufacturing, marketing and labeling of pharmaceuticals are all subject to extensive regulation by numerous governmental authorities and agencies in the United States and other countries. We must obtain regulatory approval for each of our product candidates before marketing or selling any of them. It is not possible to predict how long the approval processes of the FDA or any other applicable federal or foreign regulatory authority or agency for any of our products will take or whether any such approvals ultimately will be granted. The FDA and foreign regulatory agencies have substantial discretion in the drug approval process, and positive results in preclinical testing or early phases of clinical studies offer no assurance of success in later phases of the approval process. Generally, preclinical and clinical testing of products can take many years and require the expenditure of substantial resources, and the data obtained from these tests and trials can be susceptible to varying interpretations that could delay, limit or prevent regulatory approval. If we encounter significant delays in the regulatory process that result in excessive costs, this may prevent us from continuing to develop our product candidates. Any delay in obtaining, or failure to obtain, approvals could adversely affect the marketing of our products and our ability to generate product revenue. The risks associated with the approval process include: failure of our product candidates to meet a regulatory agency's requirements for safety, efficacy and quality; limitation on the indicated uses for which a product may be marketed; unforeseen safety issues or side effects; governmental or regulatory delays and changes in regulatory requirements and guidelines. Even if we receive regulatory approvals for marketing our product candidates, if we fail to comply with continuing regulatory requirements, we could lose our regulatory approvals, and our business would be adversely affected. The FDA continues to review products even after they receive initial approval. If we receive approval to commercialize any product candidates, the manufacturing, marketing and sale of these drugs will be subject to continuing regulation, including compliance with quality systems regulations, good manufacturing practices, adverse event requirements, and prohibitions on promoting a

product for unapproved uses. Enforcement actions resulting from our failure to comply with government and regulatory requirements could result in fines, suspension of approvals, withdrawal of approvals, product recalls, product seizures, mandatory operating restrictions, criminal prosecution, civil penalties and other actions that could impair the manufacturing, marketing and sale of our potential products and our ability to conduct our business. A A Even if we are able to obtain regulatory approvals for any of our product candidates, if they exhibit harmful side effects after approval, our regulatory approvals could be revoked or otherwise negatively impacted, and we could be subject to costly and damaging product liability claims. A A Even if we receive regulatory approval for our product candidates, we will have tested them in only a small number of patients during our clinical trials. If our applications for marketing are approved and more patients begin to use our product, new risks and side effects associated with our products may be discovered. As a result, regulatory authorities may revoke their approvals; we may be required to conduct additional clinical trials, make changes in labeling of our product, reformulate our product or make changes and obtain new approvals for our and our suppliers’ manufacturing facilities. We might have to withdraw or recall our products from the marketplace. We may also experience a significant drop in the potential sales of our product if and when regulatory approvals for such product are obtained, experience harm to our reputation in the marketplace or become subject to lawsuits, including class actions. Any of these results could decrease or prevent any sales of our approved product or substantially increase the costs and expenses of commercializing and marketing our product. A Healthcare reform measures could adversely affect our business. A The efforts of governmental and third-party payers to contain or reduce the costs of healthcare may adversely affect the business and financial condition of pharmaceutical companies. In the United States and in foreign jurisdictions there have been, and we expect that there will continue to be, a number of legislative and regulatory proposals aimed at changing the healthcare system. For example, in some countries other than the United States, pricing of prescription drugs is subject to government control, and we expect proposals to implement similar controls in the United States to continue. The pendency or approval of such proposals could result in a decrease in our common stock value or limit our ability to raise capital or to enter into collaborations or license rights to our products. A Federal legislation may increase the pressure to reduce prices of pharmaceutical products paid for by Medicare, which could adversely affect our revenues, if any. A The Medicare Prescription Drug Improvement and Modernization Act of 2003, or MMA, expanded Medicare coverage for drug purchases by the elderly and disabled beginning in 2006. The legislation uses formularies, preferred drug lists and similar mechanisms that may limit the number of drugs that will be covered in any therapeutic class or reduce the reimbursement for some of the drugs in a class. More recently, the Patient Protection and Affordable Care Act of 2010 also contained certain provisions with the potential to affect pricing of pharmaceutical products. A As a result of the expansion of legislation, including recent healthcare insurance legislation, and the expansion of federal coverage of drug products, we expect that there will be additional pressure to contain and reduce costs. These cost reduction initiatives could decrease the coverage and price that we receive for our products in the future and could seriously harm our business. While the MMA applies only to drug benefits for Medicare beneficiaries, private payers often follow Medicare coverage policy and payment limitations in setting their own reimbursement systems, and any limits on or reductions in reimbursement that occur in the Medicare program may result in similar limits on or reductions in payments from private payers. A A A 21A A Federal laws or regulations on drug importation could make lower cost versions of our future products available, which could adversely affect our revenues, if any. A The prices of some drugs are lower in other countries than in the United States because of government regulation and market conditions. Various proposals have been advanced to permit the importation of drugs from other countries to provide lower cost alternatives to the products available in the United States. In addition, the MMA requires the Secretary of Health and Human Services to promulgate regulations for drug reimportation from Canada into the United States under some circumstances, including when the drugs are sold at a lower price than in the United States. A prime example of the effort to provide safe, lower cost drugs to consumers is Safe Importation Action Plan that was released by the Department of Health and Human Services (HHS) and the Food and Drug Administration (FDA), which plan is describes steps the HHS and FDA will take to allow the safe importation of certain drugs originally intended for non-US markets. If the laws or regulations are changed to permit or more easily permit the importation of drugs into the United States in circumstances that are currently not permitted, such a change could have an adverse effect on our business by making available lower priced alternatives to our future products. A Failure to obtain regulatory and pricing approvals in foreign jurisdictions could delay or prevent commercialization of our products abroad. A If we succeed in developing any products, we intend to market them in the European Union and other foreign jurisdictions. In order to do so, we must obtain separate regulatory approvals and comply with numerous and varying regulatory requirements. The approval procedure varies among countries and can involve additional testing. The time required to obtain approval abroad may differ from that required to obtain FDA approval. The foreign regulatory approval process may include all of the risks associated with obtaining FDA approval and additional risks associated with requirements particular to those foreign jurisdictions where we will seek regulatory approval of our products. We may not obtain foreign regulatory approvals on a timely basis, if at all. Approval by the FDA does not ensure approval by regulatory authorities in other countries, and approval by one foreign regulatory authority does not ensure approval by regulatory authorities in other foreign countries or by the FDA. We and our collaborators may not be able to file for regulatory approvals and may not receive necessary approvals to commercialize our products in any market outside the United States. The failure to obtain these approvals could materially adversely affect our business, financial condition and results of operations. A Risks Related to Our Organization and Structure A Our holding company structure makes us dependent on our subsidiaries for our cash flow and could serve to subordinate the rights of our shareholders to the rights of creditors of our subsidiaries, in the event of an insolvency or liquidation of any such subsidiary. A Our Company acts as a holding company and, accordingly, substantially all of our operations are conducted through our subsidiaries. Such subsidiaries will be separate and distinct legal entities. As a result, substantially all of our cash flow will depend upon the earnings of our subsidiaries. In addition, we will depend on the distribution of earnings, loans or other payments by our subsidiaries. No subsidiary will have any obligation to provide our company with funds for our payment obligations. If there is an insolvency, liquidation or other reorganization of any of our subsidiaries, our shareholders will have no right to proceed against their assets. Creditors of those subsidiaries will be entitled to payment in full from the sale or other disposal of the assets of those subsidiaries before our company, as a shareholder, would be entitled to receive any distribution from that sale or disposal. A Delaware law and the Amended and Restated Certificate of Incorporation and Bylaws contain certain provisions, including anti-takeover provisions that limit the ability of stockholders to take certain actions and could delay or discourage takeover attempts that stockholders may consider favorable. A A A 22A A The Company’s Amended and Restated Certificate of Incorporation and Bylaws, and the DGCL, contain provisions that could have the effect of rendering more difficult, delaying, or preventing an acquisition deemed undesirable by the Company Board and therefore depress the trading price of the common stock. These provisions could also make it difficult for stockholders to take certain actions, including electing directors who are not nominated by the current members of the Company Board or taking other corporate actions, including effecting changes in management. Among other things, the Amended and Restated Certificate of Incorporation and Bylaws include provisions regarding: A A the ability of the Company Board to issue shares of preferred stock, including blank check preferred stock and to determine the price and other terms of those shares, including preferences and voting rights, without stockholder approval, which could be used to significantly dilute the ownership of a hostile acquirer; A A the limitation of the liability of, and the indemnification of, the Company’s directors and officers; A A the right of the Company Board to elect a director to fill a vacancy created by the expansion of the Company Board or the resignation, death or removal of a director, which prevents stockholders from being able to fill vacancies on the Company Board; A A a prohibition on stockholder action by written consent (except as required for holders of future series of preferred stock), which forces stockholder action to be taken at an annual or special meeting of stockholders and could delay the ability of stockholders to force consideration of a stockholder proposal or to take action, including the removal of directors; A A the requirement that a special meeting of stockholders may be called only by the Company Board, the chairman of the Company Board, which could delay the ability of stockholders to force consideration of a proposal or to take action, including the removal of directors; A A controlling the procedures for the conduct and scheduling of the Company Board and stockholder meetings; A A the requirement for the affirmative vote of holders of at least a majority of the voting power of all of the voting power of the then outstanding shares of the voting stock, voting as a single class, to amend, alter, change or repeal any provision of the Company’s Bylaws and certain provisions in the Amended and Restated Certificate of Incorporation, respectively, which could preclude stockholders from bringing matters before annual or special meetings of stockholders and delay changes in the Company Board and also may inhibit the ability of an acquirer to effect such amendments to facilitate an unsolicited takeover attempt; A A the ability of the Company Board to amend the Bylaws by an affirmative vote of a majority of the Board, which may allow the Company Board to take additional actions to prevent an unsolicited takeover and inhibit the ability of an acquirer to amend the Bylaws to facilitate an unsolicited takeover attempt; and A A advance notice procedures with which stockholders must comply to nominate candidates to the Company Board or to propose matters to be acted upon at a stockholders’ meeting, which could preclude stockholders from bringing matters before annual or special meetings of stockholders and delay changes in the Company Board and also may discourage or deter a potential acquirer from conducting a solicitation of proxies to elect the acquirer’s own slate of directors or otherwise attempting to obtain control of Company. A These provisions, alone or together, could delay or prevent hostile takeovers and changes in control or changes in the Company Board or management. A In addition, as a Delaware corporation, the Company will generally be subject to provisions of Delaware law, including Section 203 of the DGCL. A A A 23A A Any provision of the Amended and Restated Certificate of Incorporation, Bylaws, or Delaware law that has the effect of delaying or preventing a change in control could limit the opportunity for stockholders to receive a premium for their shares of the Company’s capital stock and could also affect the price that some investors are willing to pay for the common stock. A The Amended and Restated Certificate of Incorporation designates a state or federal court located within the State of Delaware as the exclusive forum for substantially all disputes between the Company and its stockholders, which could limit the Company’s stockholders’ ability to choose the judicial forum for disputes with the Company or its directors, officers, or employees. A The Amended and Restated Certificate of Incorporation will provide that, unless the Company consents in writing to the selection of an alternative forum, the Court of Chancery of the State of Delaware, or if such court does not have subject matter jurisdiction, any other court located in the State of Delaware with subject matter jurisdiction, will be the sole and exclusive forum for (i) any derivative action or proceeding brought on behalf of the Company, (ii) any action asserting a claim of breach of a fiduciary duty owed by any current or former director, officer, other employee or stockholder of the Company to the Company or the Company’s stockholders, (iii) any action asserting a claim against the Company or its officers or directors arising pursuant to any provision of the DGCL or the Amended and Restated Certificate of Incorporation or Bylaws or as to which the DGCL confers jurisdiction on the Court of Chancery of the State of Delaware, or (iv) any action asserting a claim against the Company or any director or officer of the Company governed by the internal affairs doctrine of the law of the State of Delaware; provided, that, if and only if the Court of Chancery of the State of Delaware dismisses any such action for lack of subject matter jurisdiction, such action may be brought in another state court sitting in the State of Delaware. Additionally, the Amended and Restated Certificate of Incorporation will provide that, unless the Company consents to the selection of an alternative forum, the federal district courts of the United States of America shall, to the fullest extent permitted by law, be the sole and exclusive forum for the resolution of any complaint asserting a cause of action arising under the Securities Act; provided, however, that such provision will not apply to suits brought to enforce any liability or duty created by the Exchange Act, or any other claim for which the federal courts have exclusive jurisdiction. However, there is uncertainty as to whether a court would enforce this provision and investors cannot waive compliance with the federal securities laws and the rules and regulations thereunder. Section 22 of the Securities Act creates concurrent jurisdiction for state and federal courts over all suits brought to enforce any duty or liability created by the Securities Act or the rules and regulations thereunder. A Any person or entity purchasing or otherwise acquiring any interest in any of the securities of the Company will be deemed to have notice of and consented to these provisions. These exclusive-forum provisions may limit or make more costly a stockholder’s ability to bring a claim in a judicial forum of its choosing for disputes with the Company or its directors, officers, or other employees, which may discourage lawsuits against the Company and its directors, officers, and other employees. If a court were to find these exclusive-forum provisions to be inapplicable or unenforceable in an action, the Company may incur additional costs associated with resolving the dispute in other jurisdictions, which could harm its results of operations. A Risks Related to Our Capital Requirements and Capital Structure A Nasdaq may delist the Company’s securities from trading on its exchange, which could limit investors’ ability to make transactions in the Company’s securities and subject the Company to additional trading restrictions. A The Company’s securities are currently listed on The Nasdaq Capital Market (the Nasdaq Market) effective as of the opening of business on June 13, 2023, and it is anticipated that the Company’s securities will continue to be listed on The Nasdaq Capital Market. However, there can be no assurance that the Company’s securities will maintain such listing at all times. To maintain the listing of the Company’s securities on Nasdaq, the Company must maintain certain financial, distribution, liquidity and stock price levels to satisfy Nasdaq’s continued listing requirements. The Company must, among other things, maintain a minimum bid price of \$1.00 per share, a minimum market value of listed securities of \$35 million and a minimum of 300 public shareholders. The foregoing is a brief description of The Nasdaq Capital Market continued listing requirements applicable to the Company’s securities, and more detailed information about such requirements is set forth in Nasdaq Rules 5550 and 5560. If the Company is unable to maintain a minimum bid price for its shares of \$1.00 per share, or to satisfy any other continued listing requirement, Nasdaq may delist the Company’s securities from trading on its exchange. Such a delisting would likely have a negative effect on the price of the Company’s securities and may impair your ability to sell or purchase the Company’s securities when you wish to do so. A A A 24A A On January 29, 2024, we received notice from the Listing Qualifications Staff of Nasdaq indicating that, based upon the closing bid price of our common stock for the prior 30 consecutive business days, we were not in compliance with the requirement to maintain a minimum bid price of \$1.00 per share for continued listing on Nasdaq as set forth in Nasdaq Listing Rule 5550(a)(2). At that time, the Company was provided a compliance period of 180 calendar days, or until July 29, 2024, to regain compliance with the Minimum Bid Price Requirement, pursuant to Nasdaq Listing Rule 5810(c)(3)(A). As previously disclosed, on July 30, 2024, Coeptis received a letter from the Listing Qualifications Staff of Nasdaq indicating that the Company did not regain compliance with the Minimum Bid Price Requirement by July 29, 2024, and it was determined that the Company was not eligible for another 180 calendar-day extension because it did not meet the minimum stockholders’ equity initial listing requirements of \$5,000,000 for Nasdaq, as set forth under Nasdaq Listing Rule 5505(b). The Company appealed the decision, as previously disclosed. On September 17, 2024, the Company received a letter from Nasdaq advising the Company that the Company has been granted an extension through January 15, 2025, to regain listing compliance. If we do not regain compliance within the allotted compliance periods, including any extensions that may be granted by Nasdaq, we may be subject to delisting. We cannot provide any assurance that the Reverse Stock Split will successfully allow us to regain compliance. A If Nasdaq delists the Company’s securities from trading on its exchange and the Company is not able to list its securities on another Nasdaq trading tier or on another national securities exchange, the Company’s securities may be quoted on an over-the-counter market. However, if this were to occur, the Company could face significant material adverse consequences, including: A A a limited availability of market quotations for its securities; A A reduced liquidity for its securities; A A a determination that the Common Stock is a penny stock which will require brokers trading in the common stock to adhere to more stringent rules and possibly result in a reduced level of trading activity in the secondary trading market for the Company’s securities; A A a limited amount of news and analyst coverage; and A A a decreased ability to issue additional securities or obtain additional financing in the future. A We have previously identified weaknesses in our internal control over financial reporting and we may identify additional weaknesses in the future or otherwise fail to maintain effective internal control over financial reporting, which may result in material misstatements of our Consolidated Financial Statements or cause us to fail to meet our periodic reporting obligations or cause our access to the global markets to be impaired. A In connection with the preparation of our 2022 financial statements, Management self-identified material weaknesses in our internal control over financial reporting. In the past we have not designed and maintained an effective control environment or sufficient accounting and reporting protocols or effectively selected and developed control activities that mitigate risks. The material weaknesses were self-diagnosed, and were not issued by our independent auditors, Turner, Stone & Company, LLP. These self-diagnosed material weaknesses resulted in deficiencies surrounding the controls related to the preparation, review, and analysis of accounting information and financial statements. Those controls were not adequately designed or appropriately implemented to identify material misstatements in financial reporting on a timely basis. A We implemented a plan to remediate these self-diagnosed material weaknesses. With the oversight of senior management and our audit committee, we hired additional accounting personnel with technical accounting and financial reporting experience and have implemented improved process level and management review controls with respect to the completeness, accuracy, and validity of complex accounting measurements on a timely basis. We also have supplemented internal accounting resources with external advisors to assist with performing technical accounting activities. A A A 25A A Our efforts may not remediate

Our self-diagnosed material weaknesses in our internal control over financial reporting and may prevent additional material weaknesses from being identified in the future. Our failure to implement and maintain effective internal control over financial reporting could result in errors in our Consolidated Financial Statements that could result in a restatement of our Consolidated Financial Statements, and could cause us to fail to meet our reporting obligations, any of which could diminish investor confidence in us and cause a decline in our equity value. If securities or industry analysts do not publish research or reports about our business or publish negative reports about our business or our industry, the trading price and volume of our securities could decline. The trading market for our securities will depend in part on the research and reports that securities or industry analysts publish about us or our business, our market and our competitors. We do not have any control over these analysts. If one or more of the analysts who cover us downgrade our shares or change their opinion of our shares, the trading price for our securities would likely decline. If one or more of these analysts cease coverage of our company or fail to regularly publish reports on us, we could lose visibility in the financial markets, which could cause the trading price or volume of our securities to decline. We are an emerging growth company and the reduced disclosure requirements applicable to emerging growth companies may make our securities less attractive to investors. We are an emerging growth company, as defined in the JOBS Act. For so long as we remain an emerging growth company, we are permitted and plan to rely on exemptions from certain disclosure requirements that are applicable to public companies that are not emerging growth companies. These provisions include, but are not limited to: an exemption from compliance with the auditor attestation requirement in the assessment of our internal control over financial reporting pursuant to Section 404 of the Sarbanes-Oxley Act; reduced disclosure obligations regarding executive compensation arrangements in our periodic reports, registration statements and proxy statements; and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and stockholder approval of any golden parachute payments not previously approved. In addition, the JOBS Act permits emerging growth companies to take advantage of an extended transition period to comply with new or revised accounting standards applicable to public companies. We intend to take advantage of the exemptions discussed above. As a result, the information we provide will be different than the information that is available with respect to other public companies that are not emerging growth companies or that are not taking advantage of such exemptions. We will remain an emerging growth company until the earliest of (i) December 31, 2025, (ii) the first fiscal year after our annual gross revenue exceed \$1.07 billion, (iii) the date on which we have, during the immediately preceding three-year period, issued more than \$1.00 billion in non-convertible debt securities, or (iv) the end of any fiscal year in which the market value of our common stock held by non-affiliates exceeds \$700.0 million as of the end of the second quarter of that fiscal year. We cannot predict whether investors will find our common stock less attractive if we rely on these exemptions. If some investors find our common stock less attractive as a result, there may be a less active trading market for our securities, and the market price of our securities may be more volatile. The sale of a substantial amount of shares of Common Stock under the SEPA (the SEPA Shares) in the public market could adversely affect the prevailing market price of our Common Stock. We are registering for resale an aggregate of up to \$20A million of SEPA Shares, which, based on the average high and low prices of our shares on Nasdaq on January 3, 2025 of \$5.38 per share, are 3,717,472 shares of Common Stock, together with shares of Common Stock as the Commitment Shares (20,000 of which have already been issued). We cannot predict if and when the Investor may sell such shares in the public markets. Furthermore, in the future, we may issue additional shares of Common Stock or other equity or debt securities convertible into shares of Common Stock. Any such issuance could result in substantial dilution to our existing shareholders and could cause our share price to decline. It is not possible to predict the actual number of SEPA Shares, if any, we will sell under the SEPA to the Investor, or the actual gross proceeds resulting from those sales. On November 1, we entered into the SEPA with the Investor, pursuant to which the Investor has committed to purchase up to \$20A million of our SEPA Shares, subject to certain limitations and conditions set forth in the SEPA. The SEPA Shares that may be issued under the SEPA may be sold by us to the Investor at our discretion (after we have repaid the Yorkville Note, and only in Yorkville's discretion until such time as the Yorkville Note has been repaid) from time to time until the earlier of (i) the date on which the Investor shall have purchased SEPA pursuant to the SEPA equal to \$20A million, (ii) December 1, 2027, (iii) a written notice of termination by the Company to the Investor (which shall not occur at any time that the Yorkville Note is outstanding), or (iv) a written notice of termination by the Investor to the Company upon certain events occurring. From and after such time as the Yorkville Note has been repaid in full, we generally have the right to control the timing and amount of any sales of the SEPA Shares to the Investor under the SEPA. Sales of the SEPA Shares, if any, to the Investor under the SEPA will depend upon market conditions and other factors to be determined by us. We may ultimately decide to sell to the Investor all, some or none of the SEPA Shares that may be available for us to sell to the Investor pursuant to the SEPA. Because the purchase price per of Common Stock to be paid by the Investor for the SEPA Shares that Investor acquires under the SEPA, if any, will fluctuate based on the market prices of our Common Stock at the time we sell the SEPA Shares to the Investor pursuant to the SEPA, if any, it is not possible for us to predict, as of the date of this prospectus and prior to any such sales, the number of SEPA Shares that we will sell to the Investor under the SEPA, the purchase price per share that the Investor will pay for SEPA Shares purchased from us under the SEPA, or the aggregate gross proceeds that we will receive from those purchases by the Investor under the SEPA. The SEPA provides that we may, in our discretion, from time to time after the effective date of this prospectus and during the term of the SEPA, subject first to the repayment of the Yorkville Note, direct the Investor to purchase shares of Common Stock from us in one or more purchases under the SEPA, for a maximum aggregate gross purchase price of up to \$20A million of the SEPA Shares. A maximum aggregate offering amount of \$20A million in SEPA Shares, which, based on the average high and low prices of our shares on Nasdaq on January 3, 2025 of \$5.91 per share, are 3,717,472 shares of Common Stock, together with 20,000 shares of Common Stock as Commitment Shares and 81,877 shares of Common Stock issued to Yorkville in connection with partial conversion of promissory note, are being registered for resale under the registration statement that includes this prospectus. However, because the market prices of the SEPA Shares may fluctuate from time to time after the date of this prospectus, the actual purchase prices to be paid by the Investor for the SEPA Shares under the SEPA, if any, also may fluctuate significantly based on the market price of the SEPA Shares. Any issuance and sale by us under the SEPA of a substantial amount of SEPA Shares could cause substantial dilution to our shareholders. The number of SEPA Shares ultimately offered for sale by the Investor is dependent upon the number of SEPA Shares, if any, we ultimately elect to sell to the Investor under the SEPA (or that Investor elects, while the Yorkville Note is outstanding, to acquire). However, even if SEPA Shares are sold to the Investor pursuant to the SEPA, the Investor may resell all, some or none of such shares at any time or from time to time in its sole discretion and at different prices. Investors who buy SEPA Shares from the Investor at different times will likely pay different prices. Pursuant to the SEPA, following the repayment in full of the Yorkville Note, we will have discretion to vary the timing, price and number of shares sold to the Investor. Prior to the repayment in full of the Yorkville Note we will not be able to cause Yorkville to acquire any SEPA Shares as until such time only Investor can initiate a purchase under the SEPA. If Investor purchases SEPA Shares pursuant to the SEPA, after the Investor has acquired such SEPA, the Investor may resell all, some or none of such shares at any time or from time to time in its sole discretion and at different prices. As a result, investors who purchase shares from the Investor in this offering at different times will likely pay different prices for those shares, and so may experience different levels of dilution and in some cases substantial dilution and different outcomes in their investment results. Investors may experience a decline in the value of the shares they purchase from the Investor in this offering as a result of future sales made by us to Investor at prices lower than the prices such investors paid for their shares in this offering. In addition, if we sell a substantial number of shares to the Investor under the SEPA, or if investors expect that we will do so, the actual sales of shares or the mere existence of our arrangement with the Investor may make it more difficult for us to sell equity or equity-related securities in the future at a time and at a price that we might otherwise wish to effect such sales. We may use proceeds from sales of the SEPA Shares made pursuant to the SEPA in ways with which you may not agree or in ways which may not yield a significant return. We will have broad discretion over the use of proceeds from sales of the SEPA Shares made pursuant to the SEPA, and you will not have the opportunity, as part of your investment decision, to assess whether the proceeds are being used appropriately. However, we have not determined the specific allocation of any net proceeds among these potential uses, and the ultimate use of the net proceeds may vary from the currently intended uses. The net proceeds may be used for corporate purposes that do not enhance our operating results or the value of our shares of Common Stock. All shares of Common Stock offered by all shares of Common Stock offered by this prospectus are being registered for resale by the Selling Stockholders and will be sold by the Selling Stockholders for their respective accounts. We will not receive any of the proceeds from the sale, of these securities. However, we may receive up to \$20.0 million aggregate gross proceeds from any sales we make to Yorkville pursuant to the SEPA. The net proceeds from sales, if any, under the SEPA, will depend on the frequency and prices at which we sell Common Stock to Yorkville after the date of this prospectus. See the section titled "Plan of Distribution" elsewhere in this prospectus for more information. We expect to use any proceeds that we receive under the SEPA for working capital and general corporate purposes. As of the date of this prospectus, we cannot specify with certainty all of the particular uses, and the respective amounts we may allocate to those uses, for any net proceeds we receive. Accordingly, we will retain broad discretion over the use of these proceeds. The Selling Stockholders will bear all commissions and discounts, if any, attributable to the resale of the shares of Common Stock. A DIVIDEND POLICY We have never declared or paid dividends. We do not intend to pay cash dividends on our Common Stock for the foreseeable future, but currently intend to retain any future earnings to fund the development and growth of our business. The payment of dividends if any, on our common stock rest solely within the discretion of our board of directors and will depend, among other things, upon our earnings, capital requirements, financial condition, and other relevant factors. A MANAGEMENT DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS As discussed elsewhere in this prospectus, pursuant to the Merger, we acquired our primary operating subsidiary Coepris Therapeutics, Inc. The Merger was accounted for as a reverse merger, and Coepris Therapeutics, Inc. was deemed to be the accounting acquirer in the Merger. Consequently, the financial condition, results of operations and cash flows discussed in this Management Discussion and Analysis of Financial Condition and Results of Operations discussed below are those of Coepris Therapeutics, Inc. and its consolidated subsidiaries. When we use words in this section like "we," "us," "our," "the Company," and words of the like, unless otherwise indicated, we are referring to the operations of our wholly owned subsidiaries, including Coepris Therapeutics, Inc. All share information in this section is presented on a pre-Reverse Stock Split basis. A These statements represent projections, beliefs, and expectations based on current circumstances and conditions and in light of recent events and trends, and you should not construe these statements either as assurances of performance or as promises of a given course of action. Instead, various known and unknown factors are likely to cause our actual performance and management's actions to vary, and the results of these variances may be both material and adverse. Accordingly, readers are cautioned not to place undue reliance on these forward-looking statements, which reflect management's analysis only as of the date hereof. We undertake no obligation to publicly release the results of any revision to these forward-looking statements which may be made to reflect events or circumstances after the date hereof or to reflect the occurrence of unanticipated events. A Forward-Looking Statements This Report contains certain forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 12E of the Securities Exchange Act of 1934, including or related to our future results, certain projections and business trends. All of which are difficult or impossible to predict accurately and many of which are beyond our control. When used in this Report, the words "estimate," "project," "intend," "believe," "expect" and similar expressions are intended to identify forward-looking statements. Although we believe that assumptions underlying the forward-looking statements are reasonable, any of the assumptions could prove inaccurate, and we may not realize the results contemplated by the forward-looking statement. Management decisions are subjective in many respects and susceptible to interpretations and periodic revisions based on actual experience and business developments, the impact of which may cause us to alter our business strategy or capital expenditure plans that may, in turn, affect our results of operations. In light of the significant uncertainties inherent in the forward-looking information included in this Report, you should not regard the inclusion of such information as our representation that we will achieve any strategy, objective or other plans. The forward-looking statements contained in this Report speak only as of the date of this Report as stated on the front cover, and we have no obligation to update publicly or revise any of these forward-looking statements. These and other statements which are not historical facts are based largely on management's current expectations and assumptions and are subject to a number of risks and uncertainties that could cause actual results to differ materially from those contemplated by such forward-looking statements. These risks and uncertainties include, among others, the failure to successfully develop a profitable business, delays in identifying customers, and the inability to retain a significant number of customers, as well as the risks and uncertainties described in the Risk Factors section to our Annual Report for the fiscal year ended December 31, 2023. A When we use words like "we," "us," "our," "the Company," and words of the like, unless otherwise indicated, we are referring to the operations of us and our subsidiaries Coepris Therapeutics, Inc. and Coepris Pharmaceuticals, Inc., SNAP Biosciences, Inc. and GEAR Therapeutics, Inc. (the Company). The objective of our Management Discussion and Analysis of Financial Condition and Results of Operations (the MD&A) is to provide users of our financial statements with the following: A A narrative explanation from the perspective of management of our financial condition, results of operations, cash flows, liquidity and certain other factors that may affect future results; A Useful context to the financial statements; and A Information that allows assessment of the likelihood that past performance is indicative of future performance. A Our MD&A is provided as a supplement to, and should be read together with, our audited condensed consolidated financial statements for the fiscal years ended December 31, 2023 and 2022, as well as our unaudited condensed consolidated financial statements for the three and nine months ended September 30, 2024 and 2023, beginning at page F-1 of this prospectus. A A Company History A General. The Company was originally incorporated in the British Virgin Islands on November 27, 2018 under the name Bull Horn Holdings Corp. On October 27, 2022, Bull Horn Holdings Corp. domesticated from the British Virgin Islands to the State of Delaware. On October 28, 2022, in connection with the closing of the Merger, the Company changed its corporate name from Bull Horn Holdings Corp. to Coepris Therapeutics Holdings, Inc. A The Merger Transaction. On October 28, 2022, a wholly owned subsidiary of Bull Horn Holdings Corp., merged with and into Coepris Therapeutics, Inc., with Coepris Therapeutics, Inc. as the surviving corporation of the Merger. As a result of the Merger, the Company acquired the business of Coepris Therapeutics, Inc., which now continues its existing business operations as the Company's wholly owned subsidiary. A About the Company's Subsidiaries. The Company now operates through its direct and indirect subsidiaries SNAP Biosciences, Inc. and GEAR Therapeutics, Inc., which are majority owned, and Coepris Therapeutics, Inc., Coepris Pharmaceuticals, Inc. and Coepris Pharmaceuticals, LLC, which are wholly owned. A Issuance under Merger Transaction. Simultaneously with the closing of the Merger, all of the issued and outstanding shares of Coepris Therapeutics, Inc. common stock (including the shares of common stock underlying Coepris' series B preferred stock) converted, on a 2.96851721 for 1 basis, into shares of our Common Stock. As of the Merger, there were no Coepris options outstanding, and there were warrants outstanding to purchase an aggregate of 4,642,500 shares of Coepris common stock at an average exercise price of \$2.67 per share, which warrants converted on the closing of the Merger into warrants to purchase an aggregate of 1,563,912 shares of our common stock at an average exercise price of \$7.93 per share. A On the closing of the Merger, the former Coepris common stock was exchanged for the right to receive 17,270,079 shares of our common stock (including 2,694,

purposes. The historical financial statements of Vinings before the Merger were replaced with the historical financial statements of Coeptis before the Merger in all future filings with the Securities and Exchange Commission (the “SEC”).

Overview and Outlook

We are a biopharmaceutical company which owns, acquires, and develops cell therapy technologies for cancer and other diseases. Our products and technologies are intended to be commercialized in the US and worldwide markets. Since our inception in 2017, it has acquired and commercialized two drug products for the US market, which were approved as 505b2 applications. These anti-hypertension products were launched into the US market during 2020 through a marketing partner. At launch, the sales and promotional efforts were significantly impeded by the limitation of the global pandemic and as such, we have since abandoned all activities and ownership pertaining to both products. We also began the development of several ANDA products which we divested in 2019 to a larger generic pharmaceutical drug manufacturer, and have moved away from focusing on the commercialization of generic products. In early 2021, we entered into strategic partnerships to co-develop improved therapies for the auto-immune and oncology markets. Following the reverse merger transaction, we continue to focus on identifying and investing resources into innovative products and technologies which we believe will significantly transform our current products and therapies.

During 2020 and continuing through 2021, we faced several operational challenges related to the COVID-19 global pandemic, which we continue to work to overcome. The launch of both 505b2 products was impacted because of various COVID-19 limitations, most notably field sales personnel were not able to make healthcare provider visits in person; thereby limiting the awareness of the availability of these products. We explored and implemented several non-personal promotion efforts, but given the global limitations and dynamics, it was challenging to achieve expected sales. We have since abandoned all activities and ownership pertaining to both products.

In May 2021, we entered into two exclusive option agreements (the “CD38 Agreements”) relating to separate technologies designed to improve the treatment of CD38-related cancers (e.g., multiple myeloma, chronic lymphocytic leukemia, and acute myeloid leukemia) with VyGen-Bio, Inc. (a “Vy-Gen”), a majority-owned subsidiary of Vycellix, Inc., a Tampa, Florida-based private, immuno-centric discovery life science company focused on the development of transformational platform technologies to enhance and optimize next-generation cell and gene-based therapies, including T cell and Natural Killer (“NK”) cell-based cancer therapies.

The CD38 Agreements relate to two separate Vy-Gen drug product candidates, as follows:

- CD38-GEAR-NK. This Vy-Gen drug product candidate is designed to protect CD38+ NK cells from destruction by anti-CD38 monoclonal antibodies, or mAbs. CD38-GEAR-NK is an autologous, NK cell-based therapeutic that is derived from a patient’s own cells and gene-edited to enable combination therapy with anti-CD38 mAbs. We believe CD38-GEAR-NK possesses the potential to minimize the risks and side effects from CD38-positive NK cell fratricide.
- Market Opportunity. We believe CD38-GEAR-NK could potentially revolutionize how CD38-related cancers are treated, by protecting CD38+ NK cells from destruction by anti-CD38 mAbs, thereby promoting the opportunity to improve the treatment of CD38-related cancers, including multiple myeloma, chronic lymphocytic leukemia, and acute myeloid leukemia.

Multiple myeloma is the first cancer indication targeted with CD38-GEAR-NK. The global multiple myeloma market was \$19.48B in 2018 and is expected to reach \$31B by 2026 [Source: Fortune Business Reports].

CD38-Diagnostic. This Vy-Gen product candidate is an in vitro diagnostic tool to analyze if cancer patients might be appropriate candidates for anti-CD38 mAb therapy. CD38-Diagnostic is an in vitro screening tool that provides the ability to pre-determine which cancer patients are most likely to benefit from targeted anti-CD38 mAb therapies, either as monotherapy or in combination with CD38-GEAR-NK. CD38-Diagnostic also has the potential to develop as a platform technology beyond CD38, to identify patients likely to benefit for broad range of mAb therapies across myriad indications.

Market Opportunity. We believe CD38-Diagnostic provides opportunity to make more cost-effective medical decisions for the treatment of B cell malignancies with high CD38 expression, including multiple myeloma, which may help to avoid unnecessary administration of anti-CD38 therapies. CD38-Diagnostic could prevent patients from being subjected to ineffective therapy and enable significant savings to healthcare systems.

CD38-Diagnostic could be offered as a companion diagnostic for determining patient suitability and likelihood of positive treatment outcomes for CD38-GEAR-NK and/or CD38 monoclonal antibody therapies.

On September 28, 2023, we received FDA’s response to our 513(g) request for information submission pertaining to the classification of the CD38-Diagnostic. The CD38-Diagnostic has been designated a Class II type device. The confirmation of this classification is beneficial as we’re now better able to plan for and execute future development activities.

GEAR-NK Product Overview. GEAR-NK is an autologous, gene-edited, natural killer cell-based therapeutic development platform that allows for modified NK cells to be co-administered with targeted mAbs, which, in the absence of the GEAR-NK, would otherwise be neutralized by mAb therapy.

In May 2021, we made initial payments totaling \$750,000 under the CD38 Agreements, to acquire the exclusive options to acquire co-development rights with respect to CD38-GEAR-NK and CD38-Diagnostic. On August 15, 2021, we entered into amendments to each of the CD38 Agreements. In connection with the two amendments, we delivered to VyGen promissory notes aggregating \$3,250,000 with maturity dates of December 31, 2021, and made a cash payment of \$1,000,000, upon which cash payment, we exercised the two definitive option purchase agreements. In December 2021, we completed our payment obligations to secure the 50% ownership interest in the CD38-Diagnostic, and subsequently in November 2022 we completed our purchase of the 50% ownership interest for the CD38-GEAR-NK product candidate. Details of the two August amendments and the December amendment are summarized in the amendments attached at Exhibits 4.1 and 4.2 to our Current Report on Form 8-K dated August 19, 2021 and Exhibits 4.2 to the our Current Report on Form 8-K dated December 27, 2021.

In connection with the Vy-Gen relationship and the Company’s ownership in the two product candidates described above, in December 2021 the Company and Vy-Gen entered into a co-development and steering committee agreement. The co-development and steering committee agreement provides for the governance and economic agreements between the Company and Vy-Gen related to the development of the two Vy-Gen drug product candidates and the revenue sharing related thereto, including each company having a 50% representation on the steering committee and each company receiving 50% of the net revenues related to the Vy-Gen product candidates. Details of the co-development and steering committee agreement are summarized in our Current Report on Form 8-K dated December 27, 2021, including Exhibits 4.1 and 4.2 thereto.

Vici Health Sciences, LLC. In 2019, we entered into a co-development agreement with Vici Health Sciences, LLC (a “Vici”). Through this partnership, we would co-develop, seek FDA approval and share ownership rights with Vici to CPT60621, a novel, ready to use, easy to swallow, oral liquid version of an already approved drug used for the treatment of Parkinson’s Disease (PD). As we continue to direct its operational focus towards the Vy-Gen opportunities previously described, we have recently stopped allocating priority resources to the development of CPT60621. We are currently in negotiations in which Vici intends to buy-out most or all of our remaining ownership rights.

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Our Results of Operations

In General

Revenue. To date, we have generated minimal revenue mostly from consulting arrangements and product sales. Due to the COVID-19 global pandemic and the resulting market dynamics, it is uncertain if the current marketed products can generate sufficient sales to cover expenses.

Operating Expenses. General and administrative expenses consist primarily of warrant expense related to strategic financing costs, salaries and related costs for personnel and professional fees for consulting services related to regulatory, pharmacovigilance, quality, legal, and business development. We expect that our general and administrative expenses will increase in the future as we increase our headcount to support the business growth. We also anticipate that we will incur increased accounting, audit, legal, regulatory, compliance, insurance, and investor relation expenses associated with operating as a public company.

Research and Development Costs. Research and development costs will continue to be dependent on the strategic business collaborations and agreements will be anticipating in the future. We expect development costs to increase to support our new strategic initiatives.

Comparison of the years ended December 31, 2023 and December 31, 2022.

Revenues. Revenues recorded in the years ended December 31, 2023 and 2022 respectively, continue to be minimal. The Company’s activities primarily include product development, raising capital, and building infrastructure. Management does not expect the Company to generate any significant revenue for at least the next two years, during which time drug development will continue toward the goal of commercializing, through a partnership or otherwise, one or more of the Company’s target products or technologies.

Operating Expenses.

Overview. Operating expenses decreased from \$34,195,965 in the year ended December 31, 2022 to \$21,482,767 in the year ended December 31, 2023. The decrease in 2023 is a result of less strategic financing costs, including merger expenses incurred in 2022.

General and Administrative Expenses. For the year ended December 31, 2022 and 2023, general and administrative expenses are included in operating expenses. All costs incurred can be attributed to the planned principal operations of product development, raising capital, and building infrastructure.

Interest Expense. Interest expense was \$218,412 for the year ended December 31, 2022 and was \$107,685 for the year ended December 31, 2023. Interest was related to notes payable, which are discussed in detail in the Footnotes to the consolidated financial statements, incorporated by reference herein. Management expects that in 2024 and thereafter, interest expense will increase, as it may take on debt from insiders or independent third parties to fund operations either while awaiting receipt of the proceeds of equity capital financings or as a stand-alone strategy in addition to raising capital through equity capital financings.

Financial Resources and Liquidity. The Company had limited financial resources during the year ended December 31, 2022 with cash of \$3,791,302. For the year ended December 31, 2023, cash decreased to \$1,469,134. During both these time periods, the Company continues to operate a minimal infrastructure in order to maintain its ability to fund operations, keep full focus on all product development targets and to stay current with all of the Company’s scientist consultants, legal counsel, and accountants. David Mehalick, our President and Chief Executive Officer, Colleen Delaney, M.D., M.Sc., our Chief Scientific and Medical Officer, and Daniel Yerrace, our Vice President of Operations, and all agreed to waive their rights to a 2023 guaranteed bonus payment under their respective employment agreements to further maintain our ability to fund operations. During 2024, the Company believes that the ability to raise capital through equity transactions will increase liquidity and enable the execution of management’s operating strategy.

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Comparison of the three months ended September 30, 2024 and September 30, 2023.

Revenues. Revenues, which were \$0 and \$0 during the three months ended September 30, 2024 and 2023 respectively, continue to be minimal. The Company’s activities primarily include product development, raising capital, and building infrastructure. Management does not expect the Company to generate any significant revenue for at least the next two years, during which time drug development will continue toward the goal of commercializing, through a partnership or otherwise, one or more of the Company’s target products or technologies.

Operating Expenses.

Overview. Operating expenses decreased from \$7,901,220 in the three months ended September 30, 2023 to \$2,141,789 in the three months ended September 30, 2024. The decrease is mainly due to lower professional services expense related to equity transactions.

General and Administrative Expenses. For the three months ended September 30, 2024 and 2023, general and administrative expenses are included in operating expenses. All costs incurred can be attributed to the planned principal operations of product development, raising capital, and building infrastructure.

Interest Expense. Interest expense was \$19,800 for the three months ended September 30, 2023 and was \$50,926 for the three months ended September 30, 2024. Interest was related to notes payable, which are discussed in detail in the notes to the unaudited condensed consolidated financial statements, incorporated by reference herein.

Comparison of the nine months ended September 30, 2024 and September 30, 2023.

Revenues. Revenues, which were \$0 and \$0 during the nine months ended September 30, 2024 and 2023 respectively, continue to be minimal. The Company’s activities primarily include product development, raising capital, and building infrastructure. Management does not expect the Company to generate any significant revenue for at least the next two years, during which time drug development will continue toward the goal of commercializing, through a partnership or otherwise, one or more of the Company’s target products or technologies.

Overview. Operating expenses decreased from \$18,125,156 in the nine months ended September 30, 2023 to \$7,892,274 in the nine months ended September 30, 2024. The decrease is mainly due to lower professional services expense related to equity transactions.

At September 30, 2024, The Company had limited financial resources during the nine months ended September 30, 2023 with cash of \$1,411,510. For the period ended September 30, 2024, cash and cash equivalents decreased to \$1,137,453. During both these time periods, the Company continues to operate a minimal infrastructure in order to maintain its ability to fund operations, keep full focus on all product development targets and to stay current with all of the Company’s scientist consultants, legal counsel, and accountants. During 2024 and into 2025, the Company believes that the ability to raise capital through equity transactions will increase liquidity and enable the execution of management’s operating strategy.

At December 31, 2023, For the year ended December 31, 2023, cash decreased to \$1,469,134. During this time period, the Company continues to operate a minimal infrastructure in order to maintain its ability to fund operations, keep full focus on all product development targets and to stay current with all of the Company’s scientist consultants, legal counsel, and accountants. During 2024, the Company believes that the ability to raise capital through equity transactions will increase liquidity and enable the execution of management’s operating strategy.

At December 31, 2022, Our Company had limited financial resources during the year ended December 31, 2021, with cash of \$2,179,558 at December 31, 2021. Cash increased at December 31, 2022 to \$3,791,302. We continue to operate a minimal infrastructure, in order to maintain our ability to fund operations, keep full focus on all product development targets and to stay current with all of our scientist consultants, legal counsel and accountants.

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Application of Critical Accounting Policies and Estimates

The preparation of our financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts in the Consolidated Financial Statements and accompanying Notes. Our estimates are based on (i) currently known facts and circumstances, (ii) prior experience, (iii) assessments of probability, (iv) forecasted financial formation, and (v) assumptions that management believes to be reasonable but that are inherently uncertain and unpredictable. We use our best judgment when measuring these estimates, and if warranted, use external advice. On an ongoing basis, we review the accounting policies, assumptions, estimates and judgments to ensure that our Consolidated Financial Statements are presented fairly and in accordance with U.S. GAAP. However, because future events and their effects cannot be determined with certainty, actual results could differ from our assumptions and estimates, and such differences could be material. In times of economic disruption when uncertainty regarding future economic conditions is heightened, these estimates and assumptions are subject to greater variability.

We believe the foregoing critical accounting estimates reflect the more significant judgments and estimates used in the preparation of our Consolidated Financial Statements.

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BUSINESS

As discussed elsewhere in this prospectus, pursuant to the Merger, we acquired our primary operating subsidiary Coeptis Therapeutics, Inc. Since prior to the Merger the Company was a shell company, the assets and liabilities, historical operations and financial statements prior to the Merger that are reflected in this prospectus are those of Coeptis Therapeutics, Inc., and the consolidated financial statements after completion of the Merger include the assets and liabilities and operations of us and our subsidiaries.

Company History

We are a biopharmaceutical company which owns, acquires, and develops cell therapy technologies for cancer and other diseases. Our current business model is designed around furthering the development of our current product portfolio. In addition, we are continually exploring partnership opportunities with companies that have novel therapies in various stages of development or companies with technologies that improve the way that drugs are delivered to patients. We also seek the best strategic relationships, which relationships could include in-license agreements, out-license agreements, co-development arrangements and other strategic partnerships in new and exciting therapeutic areas such as auto-immune disease and oncology.

We were originally incorporated in the British Virgin Islands on November 27, 2018 under the name Bull Horn Holdings Corp. On October 27, 2022, we domesticated from the British Virgin Islands to the State of Delaware, and on October 28, 2022, in connection with the closing of the Merger (defined below), we changed our corporate name from Bull Horn Holdings Corp. to Coeptis Therapeutics Holdings, Inc.

Prior to October 28, 2022, we were a special purpose acquisition company with no operations. On October 28, 2022, we acquired our primary operation subsidiary, Coeptis Therapeutics, Inc., through the merger of our wholly owned subsidiary with and into Coeptis Therapeutics, Inc. (the “Merger”), with Coeptis Therapeutics, Inc. continuing as the surviving company. As a result of the Merger, we acquired the business of Coeptis Therapeutics, Inc., which now continues its existing business operations as our wholly owned subsidiary. As a result, we now operate through our direct and indirect subsidiaries SNAP Biosciences, Inc. and GEAR Therapeutics, Inc., which are majority owned, and Coeptis Therapeutics, Inc., Coeptis Pharmaceuticals, Inc. and Coeptis Pharmaceuticals, LLC, which are wholly owned.

Collaborations for Product Development

A Research and Development

We believe that there is significant market opportunity related to each of the assets we are currently pursuing. Set forth below is a brief summary of our current target assets.

Product Pipeline

Program Target Indication Pre-Clinical Phase I Phase II Phase III

CD38-GEAR-NK Protect CD38+ NK Cells from destruction by anti-CD38 monoclonal antibodies

As a CD38-Diagnostic Diagnostic tool to analyze if cancer patients might be appropriate candidates for anti-CD38 mAb therapy

As a SNAP-CAR Platform SNAP-CAR cells co-administered with one or more antibody adaptors

As a Unmodified Natural Killer Cells

As a Acute Myeloid Leukemia

As a Unmodified Natural Killer Cells

As a Acute Respiratory Diseases

As a License of Stem Cell Expansion Platform & Acquisition of Phase I Studies

On August 16, 2023, we entered into an exclusive licensing arrangement (the “License Agreement”) with Deverra Therapeutics Inc. (a “Deverra”), pursuant to which we completed the exclusive license of key patent families and related intellectual property related to a proprietary allogeneic stem cell expansion and directed differentiation platform for the generation of multiple distinct immune effector cell types, including natural killer (NK) and monocyte/macrophages. The License Agreement provides us with exclusive rights to use the license patents and related intellectual property in connection with development and commercialization efforts in the defined field of use

(a) use of unmodified NK cells as anti-viral therapeutic for viral infections and/or as a therapeutic approach for treatment of relapsed/refractory AML and high-risk MDS; (b) use of Deverra's cell therapy platform to generate NK cells for the purpose of engineering with Coeptis SNAP-CARs and/or Coeptis GEAR Technology; and (c) use of Deverra's cell therapy platform to generate myeloid cells for the purpose of engineering with the Company's current SNAP-CAR and GEAR technologies. In support of the exclusive license, the Company also entered into with Deverra (i) an asset purchase agreement (the "APA") pursuant to which we purchased certain assets from Deverra, including but not limited to two Investigational New Drug (IND) applications and two Phase 1 clinical trial stage programs (NCT04901416, NCT04900454) investigating infusion of DVX201, an unmodified natural killer (NK) cell therapy generated from pooled donor CD34+ cells, in hematologic malignancies and viral infections and (ii) a non-exclusive sublicense agreement (the "Sublicense Agreement"), in support of the assets obtained by the exclusive license, pursuant to which the Company sublicensed from Deverra certain assets which Deverra has rights to pursuant to a license agreement (the "FHRCR Agreement") by and between Deverra and The Fred Hutchinson Cancer Research Center (the "FHRCRC"). As consideration for the Deverra transaction described above, we paid Deverra approximately \$570,000 in cash, issued to Deverra 4,000,000 shares of the Company's common stock and assumed certain liabilities related to the ongoing clinical trials. In addition, in accordance with the terms of the Sublicense Agreement, the Company agreed to pay FHRCR certain specified contingent running royalty payments and milestone payments under the FHRCR Agreement, in each case to the extent such payments are triggered by the Company's development activities. Until December 2024 we operated under a Shared Services Agreement (the "SSA") with Deverra, which provided Coeptis and Deverra to share resources and collaborate on the development of Coeptis' GEAR and SNAP-CAR platforms. The Company is continuing its development focus on both GEAR and SNAP-CAR, and will be considering prospective strategic partners for such development. CD38 Therapeutic and Diagnostic: Vy-Gen Bio, Inc. In May 2021, we entered into two exclusive option agreements (the "CD38 Agreements") relating to separate technologies (described below) designed to improve the treatment of CD38-related cancers (e.g., multiple myeloma, chronic lymphocytic leukemia, and acute myeloid leukemia) with Vy-Gen Bio, Inc. (a Vy-Gen subsidiary of Vycellix, Inc., a Tampa, Florida-based private, immune-centric discovery life science company focused on the development of transformational platform technologies to enhance and optimize next-generation cell and gene-based therapies, including T-cell and Natural Killer (NK) cell-based cancer therapies. In August 2021, we exercised those two options and acquired a 50% ownership interest in such technologies. In December 2021, we completed our purchase of the 50% ownership interest in the CD38-Diagnostic, and subsequently in December 2022 we completed our purchase of the 50% ownership interest for the CD38-GEAR-NK product candidate. The CD38 Agreements relate to two separate Vy-Gen drug product candidates, as follows: A - CD38-GEAR-NK. This Vy-Gen drug product candidate is designed to protect CD38+ NK cells from destruction by anti-CD38 monoclonal antibodies, or mAbs. CD38-GEAR-NK is an autologous, NK cell-based therapeutic that is derived from a patient's own cells and gene-edited to enable combination therapy with anti-CD38 mAbs. We believe CD38-GEAR-NK possesses the potential to minimize the risks and side effects from CD38-positive NK cell fratricide. While third party license or collaboration agreements are not required in order for Vy-Gen to develop the product to commercial use, potential strategic relationships will be considered on an ongoing basis as a potential strategy. No licenses or collaborations are currently being actively pursued. A - CD38A - A Market Opportunity. We believe CD38-GEAR-NK could potentially revolutionize how CD38-related cancers are treated, by protecting CD38+ NK cells from destruction by anti-CD38 mAbs, thereby promoting the opportunity to improve the treatment of CD38-related cancers, including multiple myeloma, chronic lymphocytic leukemia, and acute myeloid leukemia. A - A Multiple myeloma is the first cancer indication targeted with CD38-GEAR-NK. Our intent is to seek regulatory approval in the 8 major markets comprised of the United States, the UK, Germany, Spain, France, Italy, China, and Japan. The total multiple myeloma market size in these 8A countries was \$16.27 billion in 2019 and is expected to increase modestly through 2030, according to DelveInsight. A - A GEAR-NK Product Plan Overview. GEAR-NK is an autologous, gene-edited, natural killer cell-based therapeutic development platform that allows for modified NK cells to be co-administered with targeted mAbs, which, in the absence of the GEAR-NK, would otherwise be neutralized by mAb therapy. GEAR-NK is a pre-clinical in vitro proof-of-concept product with in vivo evaluations planned for 2023. Vy-Gen is actively engaged in the research and development of GEAR-NK, and through the joint steering committee, we are assessing market opportunities, intellectual property protection and potential regulatory strategy. No human clinical trials have been conducted for GEAR-NK but are planned for 2025. A - A - CD38-Diagnostic. This Vy-Gen drug product candidate is an in vitro diagnostic tool to analyze if cancer patients might be appropriate candidates for anti-CD38 mAb therapy. CD38-Diagnostic is an in vitro screening tool that is intended to provide the ability to pre-determine which cancer patients are most likely to benefit from targeted anti-CD38 mAb therapies, either as monotherapy or in combination with CD38-GEAR-NK. Our management believes that CD38-Diagnostic also has the potential to develop as a platform technology beyond CD38, including to identify patients likely to benefit for broad range of mAb therapies across myriad indications. CD38-Diagnostic is a discovery-stage product that is advancing towards pre-clinical activities. Vy-Gen is actively engaged in the research and development of CD38-Diagnostic, and through the joint steering committee, and we are assessing market opportunities, intellectual property protection and potential regulatory strategy are all areas of focus. No human clinical trials have been conducted for CD38-Diagnostic as the clinical study requirements are not yet defined. A Market Opportunity. We believe CD38-Diagnostic provides opportunity to make more cost-effective medical decisions for the treatment of B cell malignancies with high CD38 expression, including multiple myeloma, which may help to avoid unnecessary administration of anti-CD38 therapies. CD38-Diagnostic is anticipated to reduce the number of patients that are subjected to ineffective therapy and to potentially result in significant savings to healthcare systems. A CD38-Diagnostic is viewed as a potential in-vitro diagnostic for determining patient suitability and likelihood of positive treatment outcomes for CD38-GEAR-NK and/or CD38 monoclonal antibody therapies. A On September 28, 2023, we received FDA's response to our 513(g) request for information submission pertaining to the classification of the CD38-Diagnostic. The CD38-Diagnostic has been designated a Class II type device. The confirmation of this classification is beneficial as we're now better able to plan for and execute future development activities. A In May 2021, we made initial payments totaling \$750,000 under the CD38 Agreements, to acquire the exclusive options to acquire co-development rights with respect to CD38-GEAR-NK and CD38-Diagnostic. On August 15, 2021, we entered into amendments to each of the CD38 Agreements. In connection with the two amendments, we delivered to Vy-Gen promissory notes aggregating \$3,250,000 with maturity dates of December 31, 2021, and made a cash payment of \$1,000,000, upon which cash payment we exercised the two definitive option purchase agreements. In December 2021, we completed our payment obligations to secure our rights to 50% of the net revenue stream related to the CD38-Diagnostic, and in November 2022 we completed our purchase of the 50% ownership interest for the CD38-GEAR-NK product candidate. Details of the two August amendments and the December amendment are summarized in the amendments attached at Exhibits 4.1 and 4.2 to our Current Report on Form 8-K dated August 19, 2021, and Exhibit 4.2 to our Current Report on Form 8-K dated December 27, 2021. A - A 39A - A In connection with the Vy-Gen relationship and the Company's rights in respect of the two product candidates described above, in December 2021 we entered into a co-development and steering committee agreement with Vy-Gen. The co-development and steering committee agreement provides for the governance and economic agreements between the Company and Vy-Gen related to the development of the two Vy-Gen drug product candidates and the revenue sharing related thereto, including each company having a 50% representation on the steering committee and each company receiving 50% of the net revenues related to the Vy-Gen product candidates. Related to the joint development, under the direction of the joint steering committee, we are currently assessing market opportunities, intellectual property protection and potential regulatory strategies for the CD38 Assets, and Vy-Gen is overseeing the development activities being conducted through the scientists at Karolinska Institute. Details of the co-development and steering committee agreement are summarized in the agreement attached as Exhibit 4.1 to our Current Report on Form 8-K dated December 27, 2021. A SNAP-CAR Technologies; University of Pittsburgh A - The SNAP-CAR License: On August 31, 2022, we entered into an exclusive license agreement with the University of Pittsburgh for certain intellectual property rights related to the universal self-labeling SynNotch and CARs for programmable antigen-targeting technology platform. We paid the University of Pittsburgh a non-refundable fee in the amount of \$75,000 for the exclusive patent rights to the licensed technology. A In September 2023, we executed the first amendment to the SNAP-CAR License in which we expanded the field of use to include natural killer cells. We believe this is a valuable addition as we continue to develop the SNAP-CAR platform as a universal therapeutic. A A key potential benefit that we see in the licensed technology is its potential application in therapeutic treatments that involve solid tumors. While there are currently a number of FDA-approved CAR-T therapies for hematologic malignancies, there are currently no CAR-T therapies marketed that are indicated for the treatment of solid tumors. A Under the terms of the agreement, we have been assigned the worldwide development and commercialization rights to the licensed technology in the field of human treatment of cancer with antibody or antibody fragments using SNAP-CAR T-cell technology, along with (i) an intellectual property portfolio consisting of issued and pending patents and (ii) options regarding future add-on technologies and developments. In consideration of these rights, we paid an initial license fee of \$75,000, and will have annual maintenance fees ranging between \$15,000 and \$25,000, as well as developmental milestone payments (as defined in the agreement and royalties equal to 3.5% of net sales. Additionally, the agreement contemplates that we will enter into a Sponsored Research Agreement with the University of Pittsburgh within ninety days of the execution of the agreement, with the goal of further researching and optimizing the SNAP-CAR platform. A The Sponsored Research Agreement: In January 2023 we entered into a sponsored research agreement (the "SRA") with the University of Pittsburgh, the focus of which is to perform pre-clinical research as it relates to our SNAP-CAR program. Our target objectives have been to: (i) test and validate CRO antibody conjugation chemistry and improve the activity of adaptors by investigating alternative chemical composition, (ii) investigate HER2 and other solid-tumor model in mice for both breast and ovarian cancers, (iii) identify and test other non-HER2 targets, (iv) further investigate multi-antigen targeting by dosing multiple adaptors simultaneously to address tumor heterogeneity/resistance in hematological and/or solid tumors and (v) expand the potential impact of SNAP-CAR by performing in vitro screening of many additional antigen-antibody combinations in hematological and/or solid tumors. The term of the SRA expires by its terms at the end of January 2025. A The SNAP-CAR Platform: Chimeric antigen receptor (CAR) therapy is a treatment for cancer in which a patient's T-cells (a type of immune cell) are genetically engineered to recognize cancer cells to target and destroy them. Cells are extracted from the patient and then genetically engineered to make the CAR and are re-introduced back into the patient. This therapy is revolutionizing the treatment of many blood cancers including B cell leukemias and lymphomas by targeting specific proteins found on these cancers, and there is hope in treating additional cancers including solid tumors by having them recognize new targets. The SNAP-CAR cell therapy platform is being developed to be a universal therapeutic. The SNAP-CAR technology is in the preclinical stage of development at the University of Pittsburgh. Instead of directly binding to a target on the tumor cell, the CAR T-cells are co-administered with one or more antibody adaptors that bind to the tumor cells and are fitted with a chemical group that irreversibly connects them to the SNAP-CAR on the therapeutic cells via a covalent bond. A covalent bond is the highest affinity bond possible, and we believe this binding could translate into highly potent therapeutic activity. A - A 40A - A Pre-clinical studies in mice have demonstrated a potential benefit that by targeting solid tumors via antibody adaptor molecules, the SNAP-CAR therapy may be able to provide a highly programmable therapeutic platform, one that we envision could deliver several potential advantages over standard CAR-T treatments, including: A - Reduction of Potential Toxicity: A - A The therapeutic activity of the SNAP-CAR T-cells is being developed to allow controls by way of the antibody dose, which we envision would allow clinicians to mitigate toxicity from over-activity. We also envision that the immune response against cancer may also be boosted in patients administered with additional doses of the tagged tumor-specific antibody; and A - A - Reduction in Cancer Relapse: A - A Relapse from CAR T-cell therapy often results from the loss or down-regulation of the targeted protein on the cancer. Our research and development will continue the pre-clinical development efforts to date, which focuses in part on the potential avoidance of or reduction in relapses by combining SNAP-CAR T-cells with antibodies targeting multiple antigens at once. A Market Opportunity: A Due to its unique targeting and binding properties, we believe the SNAP-CAR platform could help accelerate the utilization and effectiveness of CAR T-cell therapies for the treatment of solid tumors. By way of market size, according to Polaris Market Research, the CAR T-cell therapy market size is expected to reach \$20.56 billion by 2029 (from \$1.96 billion in 2021), representing a compound annual growth rate (CAGR) of 31.6% during the forecast period from 2022 to 2029. However, based on the anticipated application of the licensed technology (i.e. initially focusing on solid tumor treatment) we cannot at this time project the market size of our target market until we further develop the licensed technology and settle on the initial target indications and follow-up indications. Additional research and analysis are being conducted which will aid us in the proper identification and selection of the cancer indication(s) we intend to further study. Once the optimal indication(s) are selected and the overall development strategy is further identified, the market opportunity can be further defined. A CPT60621; Vici Health Sciences, LLC A In 2019, we entered into a co-development agreement with Vici Health Sciences, LLC (the "Vici"). Through this partnership, we would co-develop, seek FDA approval and share ownership rights with Vici to CPT60621, a novel, ready to use, easy to swallow, oral liquid version of an already approved drug used for the treatment of Parkinson's Disease (PD). As we continue to direct its operational focus towards the Vy-Gen opportunities previously described, we have recently stopped allocating priority resources to the development of CPT60621. We are currently in negotiations in which Vici intends to buy-out most or all of our remaining ownership rights. A Current Opportunity A Vy-Gen Bio, Inc. A We are currently exploring on a non-exclusive basis a previously announced strategic opportunity that we believe would add to our current GEAR development platform and provide additional growth opportunities to our assets in the area of cellular immunotherapy. The acquisition of these assets, if completed, A would allow us to expand our collaboration with Vy-Gen Bio, beyond its current focus on the use of CD38-GEAR-NK, a natural killer (NK) cell therapy for the treatment of CD38+ cancers for the treatment of multiple myeloma, and the development of CD38-Diagnostic, an in vitro diagnostic tool aimed toward identifying cancer patients who may be appropriate candidates for anti-CD38 mAb therapy. A Our Growth Strategy A To achieve our goals, we intend to deploy an aggressive, four-pronged, growth strategy listed below that we believe will help us maximize our success and leverage some of the risk of finding, solely developing and funding our own products. A - A 41A - A Portfolio Optimization A We will continue to evaluate, prioritize, optimize, and make appropriate changes in our pipeline portfolio as market development dynamics and/or product opportunities change. For example, it may be a strategic business decision for us to divest certain products and/or agreements to other companies so we can best focus on its core assets. A Strategic Partnerships A We will focus on expanding our existing pipeline through establishing strategic partnerships with companies that have interesting products and technologies. We intend to focus on novel, preclinical and clinical assets in a variety of therapeutic areas, including oncology. A Business Development A We are actively

hardware and software company, from March 2017 to September 2017. In January 2019, ITPS filed a petition for voluntary reorganization under Chapter 11 of the U.S. Bankruptcy Code. Mr. Mehalick was the First Vice President at Gruntal and Co. from March 1992 to April 1995 and Senior Vice President at First Union Capital Markets from May 1995 to June 1998 and Senior Vice President at Ferris, Baker Watts, Inc., an investment banking firm from June 1998 to January 2001. Mr. Mehalick attended the University of Pittsburgh. We believe that Mr. Mehalick’s three decades in business management and more than a decade in life sciences qualifies him to serve as a director of the Company. A Daniel Yerace is the Director and Vice President of Operations: Dan Yerace is a co-founder of Coeptis Pharmaceuticals and serves as the Vice President of Operations. Mr. Yerace has over ten years of experience in the pharmaceutical industry and is a key strategist responsible for supply chain management, business development, portfolio management, and corporate strategy. Mr. Yerace has broad operational experience and has held leadership positions in procurement, global supply chain management, operations, and business development for small private firms and fortune 500 multi-national corporations. Prior to joining Coeptis, Mr. Yerace served as Senior Director of Global Supply Chain and Commercial Business Development for Kadmon Pharmaceuticals. Mr. Yerace holds a bachelor’s degree in economics, and a masters of business administration from Waynesburg University. A Brian Cogley is the Chief Financial Officer: Mr. Cogley has over 15 years of accounting and finance experience, having previously held positions of increasing authority at two Big 4 accounting firms and served on the management teams of multiple companies in diverse industries. An accountant by training, Mr. Cogley arrives at Coeptis with a 15-year career in corporate finance and accounting during which he advised and led the financial operations for companies spanning multiple industries including life sciences, pharmaceuticals, financial services, and manufacturing. From February 2022 until joining Coeptis, Mr. Cogley was a Senior Manager, Accounting Advisory at CFGI, LLC where he served pharmaceutical and financial services clients in technical accounting implementations and execution, interim Controller roles, interim SEC Reporting Manager roles, segment reporting and carve-out engagements. From 2017-2022 Mr. Cogley held the position of Vice President of Finance & Accounting at NexTier Bank where he was a member of the Company’s senior management team and led its accounting and finance operations, including the general ledger, financial planning and analysis, internal and external financial reporting, and human resources. From 2015-2017 Mr. Cogley held the position of Global Cash Manager for Calgon Carbon Corporation, where he was responsible for all daily cash decisions across the global enterprise. From 2012-2015 Mr. Cogley was a Financial Analyst at TriState Capital Bank where he was responsible for building its Sarbanes-Oxley control environment, SEC/regulatory reporting and new system implementation, while also working on various process improvement projects. Mr. Cogley began his career at KPMG, LLP, providing audit and assurance services to a variety of clients in the financial services industry. Mr. Cogley earned a B.A. with a concentration in accounting and a Master of Business Administration with a concentration in finance from Duquesne University. A A A A A Colleen Delaney - Chief Scientific and Medical Officer. Colleen Delaney, M.D., M.Sc. recently joined Coeptis, and brings more than two decades of experience to the Company. Dr. Delaney, is a trained oncologist and stem cell transplant physician scientist. A highly accomplished and greatly respected leader, Dr. Delaney is pioneering methods to make umbilical cord blood transplants more available and successful worldwide. As a trained oncologist and stem cell transplant physician scientist with expertise in the translation of scientific discovery to clinical practice, she is proficient in all aspects of cell therapy product development, from initial discovery to pre-clinical and Investigational New Drug (IND)-enabling studies, manufacturing, global regulatory experience, and clinical trial design. She has served on federal advisory committees focused on multiple cell and gene therapy and acted as a director for several nonprofit associations. In addition to her industry experience, Dr. Delaney is a clinical professor at the University of Washington, Division of Pediatric Hematology/Oncology, and is an affiliate and former professor at the Fred Hutchinson Cancer Research Center, where she also held the Madeline Dabney Adams Endowed Chair in Acute Myeloid Leukemia research. She earned her B.A in Molecular Biology and Biochemistry from Wesleyan University, her MSc in Social Research and Social Policy from Oxford University and her M.D. from Harvard Medical School. A Christine Sheehy is the Vice President of Compliance and Secretary: Ms. Sheehy has over 25 years of experience in the pharmaceutical business, including globally commercializing drug products and working in development of targeted therapeutics including cell and gene therapies. Since 2017, she has served as our Director, Chief Financial Officer and Secretary. From 2010 to 2016, Ms. Sheehy served as the Senior Vice-President of Operations for Kadmon Pharmaceuticals, a clinical and commercial phase pharmaceutical company. From 2001 to 2010, she served as the Vice-President of Operations of Three Rivers Pharmaceuticals, a start-up pharmaceutical company which was acquired by Kadmon Pharmaceuticals in 2010. During that time, she launched branded and generic products in the U.S., leading the operational business. Ms. Sheehy earned a bachelor’s degree in accounting from Penn State University. A Christopher Calise is the Director: Mr. Calise has served as a director since our inception, and has remained a member of the Company’s board of directors following the Merger. He has over 15 years of experience in the finance and insurance industries and has been responsible for setting the strategic vision for Crown Global, a domestic and international private placement insurance holding company, as well as overseeing its day-to-day management, including finance, operations and sales, since 2010. He also works closely with both internal and external sales and marketing in the development of new product initiatives, as well as evaluating new markets. Prior to joining Crown Global, Mr. Calise was a principal at LSC Investors, LLC, from 2001 to 2009, where he advised The Second City, Inc. and Narciso Rodriguez and restructured Phillips de Pury & Luxembourg, a large global auction house. From 1999 to 2001, he was an associate with Crown Capital Group, Inc., a private equity investment firm focused on assisting middle-market companies build value over the long term and was one of the founding members of Fresh Direct, LLC. Mr. Calise was also a consultant with the Industrial Products Group at PriceWaterhouse in its Chicago office, from 1997 to 1999. Mr. Calise is a member of the board of Song4Life and Student Finance League Inc. Mr. Calise received a Bachelor of Arts in Economics from the University of Chicago, as well as certifications in insurance and finance. We believe Mr. Calise is qualified to serve as our director due to his operational and executive experience. A Tara Maria DeSilva, Ph.D. is the Director: Dr. DeSilva has been an Associate Professor at the Cleveland Clinic and Case Western Reserve University School of Medicine since March 2016. She serves as Vice Chair for the Department of Neurosciences, Lerner Research Institute, Cleveland Clinic. She was an Assistant Professor at University of Alabama at Birmingham from January 2010 to February 2016. Dr. DeSilva receives funding from the National Institutes of Health, National Science Foundation, and the National Multiple Sclerosis Society. She serves on many government and foundation scientific grant review panels including the National Institutes of Health and National Multiple Sclerosis Society. Dr. A DeSilva received her B.S. in Biochemistry from Albright College, her M.S. and Ph.D. in Biological Chemistry from the University of Pennsylvania and completed her postdoctoral training at Children’s Hospital Boston, Harvard Medical School. We believe Dr. DeSilva is well qualified to serve on the board due to her expertise in neuroscience and research. A Philippe Deschamps is the Director: Mr. Deschamps is an experienced healthcare executive who has served as CEO of four companies over the last 20 years. Since March 2022, Mr. Deschamps has served as the President and CEO of ChitogenX Inc. (formerly Ortho Regenerative Technologies), where he is focused primarily on expansion of commercial uses for the company’s proprietary biopolymer drug combination products. From 2012 to 2020, he co-founded and served as CEO of Helius Medical Technologies (Nasdaq: HSDT), a neurotech company. From 2002 to 2011, he served as President and CEO of GSW Worldwide, a leading healthcare commercialization company, and from 2011 to 2012 served as CEO of MediMedia Health, a private equity owned company. Prior to his CEO experience he spent 13 years at Bristol-Myers Squibb (NYSE: BMV) from 1986 to 1998, including serving as director of neuroscience marketing from where he oversaw the company’s neuroscience products including BuSpar and Serzone and Stadol N.S. Mr. Deschamps also holds the position as President of Deschamps Global Commercialization LLC, a healthcare commercialization consulting company he founded where he has served clients as a consultant in the pharmaceutical and medical tech industries from 2020 to 2022. Mr. Deschamps received a BSc. from the University of Ottawa in Canada. We believe Mr. Deschamps is well qualified to serve on the board due to his extensive experience in the healthcare industry and his public company experience. A A A A A A Christopher Cochran is the Director: Mr. Cochran is currently the President of BluChip Solutions, a provider of IT solutions for complex problems, an entity that he founded in 2008. From March 2012 to May 2013, Mr. Cochran held leadership positions within different companies, including serving as the EVP of Sales & Marketing for Velocity World Media, a private experiential television network. Additionally, from March 2010 to February 2012, Mr. Cochran worked as an Enterprise Cloud Sales Executive for Hewlett Packard Enterprise. From April 2008 to January 2010, Mr. Cochran served as the Executive Director of Sales and Operations for ASGN Inc. (NYSE: ASGN), formerly Apex Systems, a leading provider of IT services. From 2008 to 2010, Mr. Cochran worked at Mastech Digital (Nasdaq: MHH), a publicly-traded company, where he held various roles, including Senior Vice President of Global Sales and Operations from February 2004 to April 2008, where he reported directly to the CEO. From May 2014 to May 2016, Mr. Cochran served on the Board of Trustees for the Pine-Richland Opportunities Fund, a non-profit educational foundation providing staff grants and student scholarships, and he currently serves as Director of the Christian Cochran Legacy Fund through the Pittsburgh Foundation. Mr. Cochran received his Bachelor of Science in Public Administration and International Law from the University of Tennessee in 1993. We believe Mr. Cochran is well qualified to serve on the board due to his public company experience and expertise in business operations. A Gene Salkind, M.D. is the Director: Mr. Salkind has been a practicing neurosurgeon within the Philadelphia area for more than 35 years. He graduated from the University of Pennsylvania in 1974 with a B.A., Cum Laude, and received his medical degree from the Lewis Katz School of Medicine in 1979. He returned to the University of Pennsylvania for his neurosurgical residency, and in 1985 was selected as the Chief Resident in Neurosurgery at the Hospital of the University of Pennsylvania. Since 1985, Dr. Salkind has served in a university affiliated practice of general neurological surgery. Since 2005, Dr. Salkind has served as the Chief of Neurosurgery at Holy Redeemer Hospital. He previously served as the Chief of Neurosurgery at Albert Einstein Medical Center and Jeanes Hospital in Philadelphia in the late 1990s. He has authored numerous peer reviewed journal articles and has given lectures throughout the country on various neurosurgical topics. He has also held professorships at the University of Pennsylvania, the Allegheny Health Education and Research Foundation, and is currently at the Lewis Katz School of Medicine. Since 2019, Dr. Salkind has also been on the board of directors of Cure Pharmaceutical Corporation (OTCMKTS: CURR), a biopharmaceutical company focusing on the development and manufacturing of drug formulation and drug delivery technologies in novel dosage forms, and has been the Chairman of Mobiquity Technologies Inc. (Nasdaq: MOBO), a leading provider of next-generation advertising technology. Dr. Salkind is also a member of the Strategic Advisory Board of BioSymetrics Inc., a company that has built data servicing tools to benefit health and health and hospital systems, biopharma, drug discovery, and the precision medicine field. In addition, from 2004 to 2019, Dr. Salkind served as a board member of Derm Tech International, a global leader in non-invasive dermatological molecular diagnostics. We believe Dr. Salkind is well qualified to serve on the board due to his expertise in life science industry. A Independence of the Board A The Common Stock is listed on Nasdaq. Under the rules of Nasdaq, independent directors must comprise a majority of a listed company’s board of directors. In addition, the rules of Nasdaq require that, subject to specified exceptions, each member of a listed company’s audit, compensation and nominating and corporate governance committees be independent. Under the rules of Nasdaq, a director will only qualify as an independent director if, in the opinion of that company’s board of directors, that person does not have a relationship that would interfere with the exercise of independent judgment in carrying out the responsibilities of a director. Audit committee members must also satisfy the additional independence criteria set forth in Rule 10A-3 of the Exchange Act and the rules of Nasdaq. Compensation committee members must also satisfy the additional independence criteria set forth in Rule 10C-1 under the Exchange Act and the rules of Nasdaq. A In order to be considered independent for purposes of Rule 10A-3 under the Exchange Act and under the rules of Nasdaq, a member of an audit committee of a listed company may not, other than in his or her capacity as a member of the committee, the board of directors, or any other board committee: (1) A accept, directly or indirectly, any consulting, advisory, or other compensatory fee from the listed company or any of its subsidiaries; or (2) A be an affiliated person of the listed company or any of its subsidiaries. A A A A A To be considered independent for purposes of Rule 10C-1 under the Exchange Act and under the rules of Nasdaq, the board of directors must affirmatively determine that the member of the compensation committee is independent, including a consideration of all factors specifically relevant to determining whether the director has a relationship to the company which is material to that director’s ability to be independent from management in connection with the duties of a compensation committee member, including, but not limited to: (i) A the source of compensation of such director, including any consulting, advisory or other compensatory fee paid by the company to such director; and (ii) A whether such director is affiliated with the company, a subsidiary of the company or an affiliate of a subsidiary of the company. A The Company has undertaken a review of the independence of each director and considered whether each director of the Company has a material relationship with the Company that could compromise his or her ability to exercise independent judgment in carrying out his or her responsibilities. As a result of this review, Tara Maria DeSilva, Philippe Deschamps, Christopher Cochran and Gene Salkind are considered independent directors as defined under the listing requirements and rules of Nasdaq and the applicable rules of the Exchange Act and Christopher Calise is considered an independent director as defined under the listing requirements and rules of Nasdaq. A Committees of the Company Board A The Company Board has an audit committee, compensation committee and nominating and corporate governance committee. All of the committees will comply with all applicable requirements of the Sarbanes-Oxley Act, Nasdaq and SEC rules and regulations as further described below. The responsibilities of each of the committees of the Company Board is described below. Members will serve on these committees until their resignation or until as otherwise determined by the Company Board. A Audit Committee A The Company Board has an audit committee. The audit committee currently consists of Philippe Deschamps, Christopher Cochran and Gene Salkind, with Mr. Deschamps serving as the chair of the committee. Each of the members of the Company’s audit committee satisfy the requirements for independence and financial literacy under the applicable rules and regulations of the SEC and rules of Nasdaq. The Company also determines that Mr. Deschamps qualifies as an audit committee financial expert as defined in the SEC rules and will satisfy the financial sophistication requirements of Nasdaq. The Company’s audit committee will be responsible for, among other things: A A appointing (and recommending that the Company Board submit for stockholder ratification, if applicable) compensate, retain and oversee the work performed by the independent auditor retained for the purpose of preparing or issuing an audit report or performing other audit or audit-related services; A A reviewing the performance and independence of the independent auditor; A A A pre-approving all audit, review, and non-audit services (including any internal control-related services) to be provided to the Company or its subsidiaries by the independent auditor; A A A discussing the scope and results of the audit with the independent registered public accounting firm and reviewing, with management and the independent registered public accounting firm, the Company’s interim and year-end financial statements; A A A developing procedures for employees to submit concerns anonymously about questionable accounting or audit matters; A A A reviewing the Company’s policies on and overseeing risk assessment and risk management, including enterprise risk management; and A A A reviewing the adequacy and effectiveness of internal control policies and procedures and the Company’s disclosure controls and procedures. A The Company Board has adopted a written charter for the audit committee, which is available on the Company’s website. A A A A A Compensation Committee A The Company Board has a compensation committee. The compensation committee currently consists of Tara Maria DeSilva, Christopher Cochran and Gene Salkind, with Mr. Cochran serving as the chair of the committee. Each of the members of the Company’s compensation committee meet the requirements for independence under the applicable rules and regulations of the SEC and rules of Nasdaq. The Company’s compensation committee will be responsible for, among other things: A A developing and reviewing compensation policies and practices applicable to executive officers; A A A reviewing, approving or recommending for approval by the Board, compensation for executive officers, including without limitation salary, bonus, incentive compensation, perquisites and equity compensation; A A A reviewing, approving and determining compensation and benefits, including equity awards, to directors for service on the Company Board or any committee thereof; A A A supervising, administering and evaluating incentive, equity-based and other compensatory plans of the Company in which executive officers and key employees participate; and A A A reviewing, approving and making recommendations to the Company Board regarding incentive compensation and equity compensation plans. A The Company Board has adopted a written charter for the compensation committee, which is available on its website. A Nominating and Corporate Governance Committee A The Company Board has a nominating and corporate governance committee. The nominating and corporate governance committee currently consists of Tara Maria DeSilva, Philippe Deschamps and Christopher Cochran, with Mr. Cochran serving as the chair of the committee. Each of the members of the nominating and corporate governance committee meets the requirements for independence under the applicable rules and regulations of the SEC and rules of Nasdaq. The nominating and corporate governance committee is responsible for, among other things: A A identifying individuals qualified to become Board members, consistent with criteria approved by the Board; A A A recommending to the Board the persons to be nominated for election as directors by stockholders and the persons (if any) to be elected by the Board to fill any vacancies on the Board; A A A recommending to the Board the directors to be appointed to each committee of the Board; A A A developing and recommending to the Board corporate governance guidelines; and A A A overseeing the evaluation of the Board. A The Company Board has adopted a written charter for the nominating and corporate governance committee, which is available on its website. A A A A A Code of Business Conduct and Ethics A The Company Board has adopted a Code of Business Conduct and Ethics

that applies to all of its employees, officers and directors, including its Chief Executive Officer, Chief Financial Officer and other executive and senior financial officers. The full text of the Company's Code of Business Conduct and Ethics is or will be posted on the Corporate Governance portion of the Company's website. The Company will post amendments to its Code of Business Conduct and Ethics or waivers of its Code of Business Conduct and Ethics for directors and officers on the same website or in a current report on Form 8-K.

A Family Relationships

Christopher Calise and Tara Maria DeSilva are first cousins. Other than that, there are no family relationships among any of our executive officers or directors.

A Compensation Committee Interlocks and Insider Participation

A None of the Company's officers currently serves, and in the past year has not served, (i) as a member of the compensation committee or the board of directors of another entity, one of whose officers served on the Company's compensation committee, or (ii) as a member of the compensation committee of another entity, one of whose officers served on the Company Board.

A Consultants and Advisors

The Company has several fee-for-service consultancy arrangements with highly qualified firms and individuals who provide consulting services in the areas of regulatory affairs, quality assurance, chemistry, manufacturing and control (CMC), and clinical/medical affairs. We do not anticipate the expenses related to these agreements to be material to the Company.

A Involvement in Certain Legal Proceedings

To our knowledge, during the past ten years, none of our directors, executive officers, promoters, control persons, or nominees has:

- A A been convicted in a criminal proceeding or been subject to a pending criminal proceeding (excluding traffic violations and other minor offenses);
- A A had any bankruptcy petition filed by or against the business or property of the person, or of any partnership, corporation or business association of which he was a general partner or executive officer, either at the time of the bankruptcy filing or within two years prior to that time; except that in 2019, a private limited liability company with which Mr. Mehalick had previously held an executive officer position, but from which he had previously resigned and then returned as interim CEO, filed for bankruptcy protection;
- A A A been subject to any order, judgment, or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction or federal or state authority, permanently or temporarily enjoining, barring, suspending or otherwise limiting, his involvement in any type of business, securities, futures, commodities, investment, banking, savings and loan, or insurance activities, or to be associated with persons engaged in any such activity;
- A A A been found by a court of competent jurisdiction in a civil action or by the SEC or the Commodity Futures Trading Commission to have violated a federal or state securities or commodities law, and the judgment has not been reversed, suspended, or vacated;
- A A A 48A A A A been the subject of, or a party to, any federal or state judicial or administrative order, judgment, decree, or finding, not subsequently reversed, suspended or vacated (not including any settlement of a civil proceeding among private litigants), relating to an alleged violation of any federal or state securities or commodities law or regulation, any law or regulation respecting financial institutions or insurance companies including, but not limited to, a temporary or permanent injunction, order of disgorgement or restitution, civil money penalty or temporary or permanent cease-and-desist order, or removal or prohibition order, or any law or regulation prohibiting mail or wire fraud or fraud in connection with any business entity; or
- A A A A been the subject of, or a party to, any sanction or order, not subsequently reversed, suspended or vacated, of any self-regulatory organization (as defined in Section 3(a)(26) of the Exchange Act), any registered entity (as defined in Section 1(a)(29) of the Commodity Exchange Act), or any equivalent exchange, association, entity or organization that has disciplinary authority over its members or persons associated with a member.

A Indemnification under Certificate of Incorporation and Bylaws; Indemnification Agreements

Our bylaws provide that we will indemnify our directors and officers to the fullest extent permitted by the DGCL, subject to certain exceptions contained in our bylaws. In addition, our certificate of incorporation provides that our directors will not be liable for monetary damages for breach of fiduciary duty. We intend to enter into indemnification agreements with each of our directors and executive officers. We expect the indemnification agreement to provide, among other things, that we will indemnify and hold harmless each person subject to an indemnification agreement (each, an "Indemnified Party") to the fullest extent permitted by applicable law from and against all losses, costs, liabilities, judgments, penalties, fines, expenses and other matters that may result or arise in connection with such Indemnified Party serving in his or her capacity as a director of ours or serving at our direction as a director, officer, employee, fiduciary or agent of another entity. We expect the indemnification agreement to further provide that, upon an Indemnified Party's request, we will advance expenses to the Indemnified Party to the fullest extent permitted by applicable law. Pursuant to the indemnification agreement, we will intend that an Indemnified Party is presumed to be entitled to indemnification and we have the burden of proving otherwise. We also intend to secure and maintain in full force and effect directors' liability insurance. If indemnification under an indemnification agreement is unavailable to an Indemnified Party for any reason, we, in lieu of indemnifying the Indemnified Party, will contribute to any amounts incurred by the Indemnified Party in connection with any claim relating to an indemnifiable event in such proportion as is deemed fair and reasonable in light of all the circumstances to reflect the relative benefits received or relative fault of the parties in connection with such event.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our directors, officers, and controlling persons pursuant to the foregoing provisions, or otherwise, we have been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable.

A Scientific and Clinical Advisory Board

In 2022 we formed a Scientific Advisory Board, which contributes key guidance on the advancement of our product portfolio. The Scientific Advisory Board is comprised of three renowned scientific researchers from the Karolinska Institutet, Stockholm, Sweden; Evren Alici, M.D., Ph.D.; Hans-Gustaf Ljunggren, M.D., Ph.D; and Arnika Kathleen Wagner, Ph.D.

A EXECUTIVE COMPENSATION

The following table sets forth information regarding each element of compensation that we paid or awarded to our named executive officers and for years ended December 31, 2022 and 2023.

Name and Principal Position	Year	Salary (\$)	Bonus (\$)	Stock Awards (\$)	Option Awards (\$)	Non-Equity Incentive Plan Compensation (\$)	Non-qualified Deferred Compensation Earnings (\$)	All Other Compensation (\$)	Total (\$)
David Mehalick	2023	360,000	-	-	-	-	-	-	360,000
Daniel Yerace	2023	360,000	-	-	-	-	-	-	360,000
Brian Cogley	2023	200,000	8,000	-	-	-	-	-	208,000
Colleen Delaney	2023	360,000	-	-	-	-	-	-	360,000
Christine Sheehy	2023	150,999	-	-	-	-	-	-	150,999
Former Chief Financial Officer	2022	150,999	75,000	-	-	-	-	-	225,999

* Ms. Sheehy stepped down as Chief Financial Officer in 2023 and remains with the Company as Vice President of Compliance and Secretary.

A Employment Agreements with Directors and Officers

The Company is party to employment agreements with David Mehalick, Colleen Delaney and Daniel Yerace, each of which are described below. The Company does not currently have employment agreements with any of its other officers and directors.

A David Mehalick: A A David Mehalick, our President and Chief Executive Officer, entered into an employment agreement with Coeptis Therapeutics, Inc. on February 21, 2022 (the "Effective Date") covering Coeptis and its subsidiary, Coeptis Pharmaceuticals. The employment agreement is in effect immediately and will remain in effect until the termination of the employment agreement by either party in accordance with Section 5 of the employment agreement. Mr. Mehalick shall report to the Board of Directors and shall have the duties, responsibilities and authority as may from time to time be assigned to him by the Board of Directors. Under the employment agreement, Coeptis currently pays to Mr. Mehalick an annualized salary at the rate of \$360,000. Mr. Mehalick will also receive a guaranteed bonus equal to twenty (20%) of his base salary for each calendar year (which amount Mr. Mehalick has waived for calendar year 2023), and will be eligible to receive merit bonuses, certain milestone bonuses and awards of stock options, restricted stock units or other equity awards pursuant to any plans or arrangements that Coeptis may have in effect from time to time. The foregoing summary does not purport to be complete and is qualified in its entirety by reference Mr. Mehalick's employment agreement, which is filed as Exhibit 4.1 to Coeptis' Current Report on Form 8-K filed on February 21, 2022. This employment agreement was assumed by the Company in connection with the Merger.

A A 50A A Daniel Yerace: A A Daniel A. Yerace, our Vice President of Operations, entered into an employment agreement with Coeptis on the Effective Date covering Coeptis and its subsidiary, Coeptis Pharmaceuticals. The employment agreement is in effect immediately and will be effective from the Effective Date until the termination of the employment agreement by either party in accordance with Section 5 of the employment agreement. Mr. Yerace reports to the President of Coeptis and has the duties, responsibilities and authority as may from time to time be assigned to him by Coeptis' President. Under the employment agreement, Coeptis currently pays to Mr. Yerace an annualized salary at the rate of \$360,000. Mr. Yerace will also receive a guaranteed bonus equal to twenty (20%) of his base salary for each calendar year (which amount Mr. Yerace has waived for calendar year 2023), and will be eligible to receive merit bonuses, certain milestone bonuses and awards of stock options, restricted stock units or other equity awards pursuant to any plans or arrangements that Coeptis may have in effect from time to time. The foregoing summary does not purport to be complete and is qualified in its entirety by reference Mr. Yerace's employment agreement, which is filed as Exhibit 4.1 to Coeptis' Current Report on Form 8-K filed on February 21, 2022. This employment agreement was assumed by the Company in connection with the Merger.

A Brian Cogley: A A Mr. Cogley joined the Company in 2023. For 2023, Mr. Cogley is currently to receive, (i) an initial base salary of \$200,000 per year, (ii) eligibility for annual discretionary bonus, (iii) participation in the Company's stock incentive plan with the number of stock options to be determined and (iv) additional benefits generally available to other salaried employees of the Company. Mr. Cogley's employment is at-will. Dr. Delaney joined the Company in 2023. For 2023, Dr. Delaney is currently to receive, (i) an initial base salary of \$360,000 per year, (ii) an annual bonus of 20% of base salary (which amount Dr. Delaney has waived for calendar year 2023) plus eligibility for additional annual discretionary bonus, (iii) participation in the Company's stock incentive plan with the number of stock options to be determined and (iv) additional benefits generally available to other salaried employees of the Company. Dr. Delaney's employment is at-will.

A 2022 Incentive Plan - Summary

The following is a summary of the principal features of the 2022 Equity Incentive Plan (the "Plan"). This summary does not purport to be a complete description of all of the provisions of the 2022 Equity Incentive Plan and it is qualified in its entirety by reference to the full text of the 2022 Equity Incentive Plan.

A Eligibility and Administration. A A Employees, consultants and directors of the Company and its subsidiaries may be eligible to receive awards under the 2022 Equity Incentive Plan. Currently, we have seven employees and five non-employee directors. All seven employees, and all five non-employee directors and two consultants have received awards under the 2022 Equity Incentive Plan.

A Awards. A A The 2022 Equity Incentive Plan provides for the grant of ISOs within the meaning of Section 422 of the Internal Revenue Code (the "Code") to employees, including employees of any parent or subsidiary, and for the grant of nonstatutory stock options (the "NSOs"), stock appreciation rights ("SARs"), Restricted Stock Awards, Restricted Stock Unit ("RSU") awards, Performance Awards and other forms of awards to employees, directors and consultants, including employees and consultants of our affiliates.

A Authorized Shares. A A The maximum number of shares of our Common Stock that may be issued under the 2022 Equity Incentive Plan pre-Reverse Stock Split was 7,340,000, which after giving effect to the Reverse Stock Split is now 367,000. A Shares subject to stock awards granted under the Plan that expire or terminate without being exercised in full or that are paid out in cash rather than in shares do not reduce the number of shares available for issuance under our Plan. Shares withheld under a stock award to satisfy the exercise, strike or purchase price of a stock award or to satisfy a tax withholding obligation do not reduce the number of shares available for issuance under our Plan. If any shares of our Common Stock issued pursuant to a stock award are forfeited back to or repurchased or reacquired by us (i) because of a failure to meet a contingency or condition required for the vesting of such shares, (ii) to satisfy the exercise, strike or purchase price of an award or (iii) to a tax withholding obligation in connection with an award, the shares that are forfeited or repurchased or satisfy reacquired will revert to and again become available for issuance under the Plan. Any shares previously issued which are reacquired in satisfaction of tax withholding obligations or as consideration for the exercise or purchase price of a stock award will again become available for issuance under the Plan.

A A 51A A Plan Administration. A A Our Board, or, if assigned authority by the Board, the Compensation Committee of the Board (the "Committee"), will have the authority to administer the Plan, unless and until the Board delegates some or all of the administration of the Plan to a different Committee or Committees of the Board. The Committee may delegate to one or more of our officers the authority to (i) designate employees (other than officers) to receive specified stock awards and (ii) determine the number of shares subject to such stock awards. The Committee will have the power, subject to, and within the limitations of, the express provisions of the Plan to determine from time to time (1) which of the persons eligible under the Plan will be granted Awards; (2) when and how each Award will be granted; (3) what type or combination of types of Award will be granted; (4) the provisions of each Award granted (which need not be identical), including the time or times when a person will be permitted to receive an issuance of Common Stock or other payment pursuant to an Award; (5) the number of shares of Common Stock or cash equivalent with respect to which an Award will be granted to each such person; and (6) the Fair Market Value applicable to an Award. The Committee will also be granted with the power to construe and interpret the Plan and Awards granted under it, correct any deficiencies or omissions in the Plan to make the Plan or Award fully effective, to settle all controversies regarding the Plan and any Award, to accelerate the time at which an Award may first be exercised or the time during which an

other form of legal consideration that may be acceptable to our board of directors and permissible under applicable law. The Committee determines the terms and conditions of restricted stock awards, including vesting and forfeiture terms. If a participant's service relationship with us ends for any reason, we may receive any or all of the shares of Common Stock held by the participant that have not vested as of the date the participant terminates service with us through a forfeiture condition or a repurchase right. A Stock Appreciation Rights. A A Stock appreciation rights are granted under stock appreciation right agreements in a form approved by the Committee. The Committee determines the strike price for a stock appreciation right, which generally cannot be less than 100% of the fair market value of our Common Stock on the date of grant. A stock appreciation right granted under the Plan vests at the rate specified in the stock appreciation right agreement as determined by the Committee. Stock appreciation rights may be settled in cash or shares of Common Stock or in any other form of payment as determined by the Board and specified in the stock appreciation right agreement. A The Committee determines the term of stock appreciation rights granted under the Plan, up to a maximum of 10A years. If a participant's service relationship with us or any of our affiliates ceases for any reason other than cause, disability or death, the participant may generally exercise any vested stock appreciation right for a period of threeA months following the cessation of service. This period may be further extended in the event that exercise of the stock appreciation right following such a termination of service is prohibited by applicable securities laws. If a participant's service relationship with us, or any of our affiliates, ceases due to disability or death, or a participant dies within a certain period following cessation of service, the participant or a beneficiary may generally exercise any vested stock appreciation right for a period of 12A months in the event of disability and 18A months in the event of death. In the event of a termination for cause, stock appreciation rights generally terminate immediately upon the occurrence of the event giving rise to the termination of the individual for cause. In no event may a stock appreciation right be exercised beyond the expiration of its term. A Performance Awards. A A The Plan permits the grant of performance awards that may be settled in stock, cash or other property. Performance awards may be structured so that the stock or cash will be issued or paid only following the achievement of certain pre-established performance goals during a designated performance period. Performance awards that are settled in cash or other property are not required to be valued in whole or in part by reference to, or otherwise based on, the Common Stock. A The performance goals may be based on any measure of performance selected by the board of directors or the Committee. The performance goals may be based on company-wide performance or performance of one or more business units, divisions, affiliates or business segments, and may be either absolute or relative to the performance of one or more comparable companies or the performance of one or more relevant indices. A Other Stock Awards. A A The Committee may grant other awards based in whole or in part by reference to our Common Stock. The Compensation Committee will set the number of shares under the stock award (or cash equivalent) and all other terms and conditions of such awards. A Non-Employee Director Compensation Limit. A A The aggregate value of all compensation granted or paid to any non-employee director with respect to any calendar year, including awards granted and cash fees paid by us to such non-employee director, will not exceed \$200,000 in total value; provided that such amount will increase to \$400,000 for the first year for newly appointed or elected non-employee directors. A A 53A A Changes to Capital Structure. A A In the event there is a specified type of change in our capital structure, such as a stock split, reverse stock split or recapitalization, appropriate adjustments will be made to (i)A the class and maximum number of shares reserved for issuance under the Plan, (ii)A the class and maximum number of shares by which the share reserve may increase automatically each year, (iii)A the class and maximum number of shares that may be issued on the exercise of ISOs and (iv)A the class and number of shares and exercise price, strike price or purchase price, if applicable, of all outstanding stock awards. A Corporate Transactions. A A The following applies to stock awards under the Plan in the event of a corporate transaction (as defined in the Plan), unless otherwise provided in a participant's stock award agreement or other written agreement with us or one of our affiliates or unless otherwise expressly provided by the Committee at the time of grant. A In the event of a corporate transaction, any stock awards outstanding under the Plan may be assumed, continued or substituted for by any surviving or acquiring corporation (or its parent company), and any reacquisition or repurchase rights held by us with respect to the stock award may be assigned to the successor (or its parent company). If the surviving or acquiring corporation (or its parent company) does not assume, continue or substitute for such stock awards, then (i)A with respect to any such stock awards that are held by participants whose continuous service has not terminated prior to the effective time of the corporate transaction, or current participants, the vesting (and exercisability, if applicable) of such stock awards will be accelerated in full to a date prior to the effective time of the corporate transaction (contingent upon the effectiveness of the corporate transaction), and such stock awards will terminate if not exercised (if applicable) at or prior to the effective time of the corporate transaction, and any reacquisition or repurchase rights held by us with respect to such stock awards will lapse (contingent upon the effectiveness of the corporate transaction), and (ii)A any such stock awards that are held by persons other than current participants will terminate if not exercised (if applicable) prior to the effective time of the corporate transaction, except that any reacquisition or repurchase rights held by us with respect to such stock awards will not terminate and may continue to be exercised notwithstanding the corporate transaction. A In the event a stock award will terminate if not exercised prior to the effective time of a corporate transaction, the board of directors may provide, in its sole discretion, that the holder of such stock award may not exercise such stock award but instead will receive a payment equal in value to the excess (if any) of (i)A the per share amount payable to holders of Common Stock in connection with the corporate transaction over (ii)A any per share exercise price payable by such holder, if applicable. In addition, any escrow, holdback, earn out or similar provisions in the definitive agreement for the corporate transaction may apply to such payment to the same extent and in the same manner as such provisions apply to the holders of Common Stock. A Plan Amendment or Termination. A A Our board of directors has the authority to amend, suspend or terminate our Plan, provided that such action does not materially impair the existing rights of any participant without such participant's written consent. Certain material amendments also require the approval of our stockholders. No ISOs may be granted after the tenth anniversary of the date our board of directors adopts our Plan. No stock awards may be granted under our Plan while it is suspended or after it is terminated. A The share and exercise information provided below is presented on a pre-Reverse Stock Split basis. A Option Grants and Stock Awards (each presented on a pre Reverse Stock Split basis) A On January 27, 2023, the Company granted options to purchase an aggregate of 1,357,500 shares of our common stock under the 2022 Equity Incentive Plan, to various officers, directors, employees and consultants, at an average exercise price of \$1.63 per share. A On February 1, 2023, the Company also granted a stand-alone option to a former employee to purchase up to 100,000 shares of our common stock at an exercise price of \$10 per share. The stand-alone option expired on January 31, 2024. A On October 2, 2023, the Company granted additional options to purchase an aggregate of 300,000 shares of our common stock to two employees at an average exercise price of \$1.07 per share. A A 54A A In January 2024, the Company granted options to purchase an aggregate of 1,535,000 shares of our common stock under the 2022 Equity Incentive Plan, to various officers, directors, employees and consultants, at an average exercise price of \$0.65 per share. A In June 2024, the Company granted additional options to purchase an aggregate of 2,400,000 shares of our common stock to our CEO at an exercise price of \$0.31 per share. A The following table provides certain information regarding unexercised options to purchase Common Stock, stock options that have not vested and equity-incentive plan awards outstanding as of December 31, 2023, for each named executive officer and director. A A Option AwardsA (1) A Stock Awards A Name A Number ofA SecuritiesA UnderlyingA UnexercisedA OptionsA (#) Exercisable A Number ofA SecuritiesA UnderlyingA UnexercisedA OptionsA (#) Unexercisable A Equity Incentive PlanA AwardsA Number ofA SecuritiesA UnderlyingA UnexercisedA UnearnedA OptionsA (#) A Option Exercise PriceA (\$) A Option Expiration Date A Number of SharesA orA UnitsA ofA StockA ThatA HaveA NotA VestedA (#) A Market Value ofA SharesA orA UnitsA ofA StockA ThatA HaveA NotA VestedA (\$) A Equity Incentive PlanA AwardsA Number ofA UnearnedA SharesA UnitsA orA OtherA RightsA ThatA HaveA NotA VestedA (#) A Equity Incentive PlanA AwardsA MarketA or PayoutA Value ofA UnearnedA SharesA UnitsA orA OtherA RightsA ThatA HaveA NotA VestedA (\$) A David Melhalick A A 625,000 A (2) A A A A A A Daniel Yerace A A 200,000 A 1.60 A A 1/27/2033 A A A A Christine Sheehy A A 200,000 A 1.60 A A 1/27/2033 A A A A Tara DeSilva A A 30,000 A 1.60 A A 1/27/2033 A A A A Gene Salkind A A 30,000 A 1.60 A A 1/27/2033 A A A A Philippe Deschamps A A 30,000 A 1.60 A A 1/27/2033 A A A A Brian Cogley A A 100,000 A 1.07 A A 10/2/2033 A A A A Colleen Delaney A A 200,000 A 1.07 A A 10/2/2033 A A A A (1) All options were issued (a) to Mr. Cogley and Dr. Delaney on October 2, 2023 and (b) to the officers and directors on January 27, 2023 (as applicable, the Grant Date). (2) Includes (i) 250,000 incentive stock options with an exercise price of \$1.76 and an expiration date of January 27, 2028 and (ii) 375,000 nonqualified stock options with an exercise price of \$1.60 and an expiration date of January 27, 2033. A 2022 and 2023 Director Compensation A Non-employee directors were each paid a total of \$18,333 for service as a director during 2023. No compensation was earned or paid to any non-employee director for service as a director during 2022. A A 55A A Summary of Material UnitedA States Federal Income Tax Consequences of the 2022 Equity Incentive Plan A The following is a summary of the principal federal income tax consequences of option grants and other awards under the 2022 Equity Incentive Plan. Optionees and recipients of other rights and awards granted under the 2022 Equity Incentive Plan are advised to consult their personal tax advisors before exercising an option or stock appreciation right or disposing of any stock received pursuant to the exercise of an option or stock appreciation right or following vesting of a restricted stock award or restricted stock unit or upon grant of an unrestricted stock award. In addition, the following summary is based upon an analysis of the Code as currently in effect, existing laws, judicial decisions, administrative rulings, regulations and proposed regulations, all of which are subject to change and does not address state, local or other tax laws. A Nonstatutory Stock Options. A A Generally, there is no taxation upon the grant of a NSO. A Upon exercise, a participant will recognize ordinary income equal to the excess, if any, of the fair market value of the underlying stock on the date of exercise of the stock option over the exercise price. If the participant is employed by the Company or one of its affiliates, that income will be subject to withholding taxes. The participant's tax basis in those shares will be equal to their fair market value on the date of exercise of the stock option, and the participant's capital gain holding period for those shares will begin on the day after they are transferred to the participant. Subject to the requirement of reasonableness, the deduction limits under SectionA 162(m)A of the Code and the satisfaction of a tax reporting obligation, the Company will generally be entitled to a tax deduction equal to the taxable ordinary income realized by the participant. A Incentive Stock Options. A A The 2022 Equity Incentive Plan provides for the grant of stock options that are intended to qualify as incentive stock options, as defined in SectionA 422 of the Code. Under the Code, a participant generally is not subject to ordinary income tax upon the grant or exercise of an ISO. A If the participant holds a share received upon exercise of an ISO for more than twoA years from the date the stock option was granted and more than one year from the date the stock option was exercised, which is referred to as the required holding period, the difference, if any, between the amount realized on a sale or other taxable disposition of that share and the participant's tax basis in that share will be long-term capital gain or loss. If, however, a participant disposes of a share acquired upon exercise of an ISO before the end of the required holding period, which is referred to as a disqualifying disposition, the participant generally will recognize ordinary income in the year of the disqualifying disposition equal to the excess, if any, of the fair market value of the share on the date of exercise of the stock option over the exercise price. However, if the sales proceeds are less than the fair market value of the share on the date of exercise of the stock option, the amount of ordinary income recognized by the participant will not exceed the gain, if any, realized on the sale. If the amount realized on a disqualifying disposition exceeds the fair market value of the share on the date of exercise of the stock option, that excess will be short-term or long-term capital gain, depending on whether the holding period for the share exceeds one year. For purposes of the alternative minimum tax, the amount by which the fair market value of a share of stock acquired upon exercise of an ISO exceeds the exercise price of the stock option generally will be an adjustment included in the participant's alternative minimum taxable income for the year in which the stock option is exercised. If, however, there is a disqualifying disposition of the share in the year in which the stock option is exercised, there will be no adjustment for alternative minimum tax purposes with respect to that share. In computing alternative minimum taxable income, the tax basis of a share acquired upon exercise of an ISO is increased by the amount of the adjustment taken into account with respect to that share for alternative minimum tax purposes in the year the stock option is exercised. The Company is not allowed a tax deduction with respect to the grant or exercise of an ISO or the disposition of a share acquired upon exercise of an ISO after the required holding period. If there is a disqualifying disposition of a share, however, the Company will generally be entitled to a tax deduction equal to the taxable ordinary income realized by the participant, subject to the requirement of reasonableness, the deduction limits under SectionA 162(m)A of the Code and provided that either the employee includes that amount in income or the Company timely satisfies its reporting requirements with respect to that amount. A A 56A A Restricted Stock Awards. A A Generally, the recipient of a restricted stock award will recognize ordinary income at the time the stock is received equal to the excess, if any, of the fair market value of the stock received over any amount paid by the recipient in exchange for the stock. If, however, the stock is subject to restrictions constituting a substantial risk of forfeiture when it is received (for example, if the employee is required to work for a period of time in order to have the right to transfer or sell the stock), the recipient generally will not recognize income until the restrictions constituting a substantial risk of forfeiture lapse, at which time the recipient will recognize ordinary income equal to the excess, if any, of the fair market value of the stock on the date it becomes vested over any amount paid by the recipient in exchange for the stock. A recipient may, however, file an election with the Internal Revenue Service, within 30A days following the date of grant, to recognize ordinary income, as of the date of grant, equal to the excess, if any, of the fair market value of the stock on the date the award is granted over any amount paid by the recipient for the stock. The recipient's basis for the determination of gain or loss upon the subsequent disposition of shares acquired from a restricted stock award will be the amount paid for such shares plus any ordinary income recognized either when the stock is received or when the restrictions constituting a substantial risk of forfeiture lapse. Subject to the requirement of reasonableness, the deduction limits under SectionA 162(m)A of the Code and the satisfaction of a tax reporting obligation, the Company will generally be entitled to a tax deduction equal to the taxable ordinary income realized by the recipient of the restricted stock award. A Restricted Stock Unit Awards. A A Generally, the recipient of a restricted stock unit award will generally recognize ordinary income at the time the stock is delivered equal to the excess, if any, of (i)A the fair market value of the stock received over any amount paid by the recipient in exchange for the stock or (ii)A the amount of cash paid to the participant. The recipient's basis for the determination of gain or loss upon the subsequent disposition of shares acquired from a restricted stock unit award will be the amount paid for such shares plus any ordinary income recognized when the stock is delivered, and the participant's capital gain holding period for those shares will begin on the day after they are transferred to the participant. Subject to the requirement of reasonableness, the deduction limits under SectionA 162(m)A of the Code and the satisfaction of a tax reporting obligation, the Company will generally be entitled to a tax deduction equal to the taxable ordinary income realized by the recipient of the restricted stock unit award. A Stock Appreciation Rights. A A Generally, the recipient of a stock appreciation right will recognize ordinary income equal to the fair market value of the stock or cash received upon such exercise. Subject to the requirement of reasonableness, the deduction limits under SectionA 162(m)A of the Code and the satisfaction of a tax reporting obligation, the Company will generally be entitled to a tax deduction equal to the taxable ordinary income realized by the recipient of the stock appreciation right. A THE FOREGOING IS ONLY A SUMMARY OF THE EFFECT OF THE U.S.A FEDERAL INCOME TAXATION UPON PARTICIPANTS AND THE COMPANY UNDER THE 2022 EQUITY INCENTIVE PLAN. A IT DOES NOT PURPORT TO BE COMPLETE AND DOES NOT DISCUSS THE TAX CONSEQUENCES OF A PARTICIPANT'S DEATH OR THE PROVISIONS OF THE INCOME TAX LAWS OF ANY MUNICIPALITY, STATE, OR FOREIGN COUNTRY IN WHICH A PARTICIPANT MAY RESIDE. A A A 57A A CERTAIN RELATIONSHIPS AND RELATED PARTY TRANSACTIONS A For purposes of this section of this Prospectus, Predecessor refers to the Company before giving effect to the Merger, and the term Coeptis refers to Coeptis Therapeutics, Inc., before giving effect to the Merger. A Predecessor Related Person Transactions Prior to the Merger A In connection with the Merger, Predecessor's sponsor, officers and directors and/or their affiliates were reimbursed for certain out-of-pocket expenses incurred in connection with activities on Predecessor's behalf. A Predecessor has entered into a registration and shareholder rights agreement with respect to the Private Placement Warrants, the warrants issuable upon conversion of working capital loans (if any) and the shares issuable upon exercise of the foregoing and upon conversion of the founder shares. A Coeptis Related Person Transactions Prior to the Merger A Prior to the closing of the merger in 2021 involving Coeptis and an entity named Vinings Holdings, Inc. (which is now Coeptis Therapeutics, Inc.), Vinings had a 100% ownership interest in an entity named NODYN Delaware, Inc. In December 2020, prior to the closing of the 2021 merger, Vinings divested its 100% ownership interest NODYN Delaware, LLC to Sterling Acquisition I, LLC, an entity controlled by Vinings's then control person Erik Nelson. The divestiture was accomplished through the sale of all of Vinings's share ownership of NODYN Delaware, Inc. pursuant to a Divestiture Agreement, a copy

[illegible]

issue shares of preferred stock from time to time on terms it may determine, to divide shares of preferred stock into one or more series and to fix the designations, preferences, privileges, and restrictions of preferred stock, including dividend rights, conversion rights, voting rights, terms of redemption, liquidation preference, sinking fund terms, and the number of shares constituting any series or the designation of any series to the fullest extent permitted by the DGCL. Á On June 2024 the Company created the Companyâ€™s series A preferred stock (the â€œSeries A Preferred Stockâ€). The key terms of the Series A Preferred Stock are as follows: Á Conversion. Each share of Series A Preferred Stock is convertible at the option of the holder, subject to the beneficial ownership and, if applicable, the primary market limitations described below, into such number of shares of the Companyâ€™s common stock as is equal to the number of shares of Series A Preferred Stock to be converted, multiplied by the stated value of \$1,000 (the â€œStated Valueâ€), divided by the then conversion price. The initial conversion price was \$0.40 per share of common stock, which is now \$8.00 per share of common stock as a result of the Reverse Stock Split), and is subject to adjustment in the event of stock splits, stock dividends, and similar transactions. In addition, the Series A Preferred Stock will automatically convert into shares of the Companyâ€™s common stock, subject to the beneficial ownership and, if applicable, the primary market limitations described below upon the consummation of a fundraising transaction in which the Company raises gross proceeds of at least \$20 million. Á Rank. The Series A Preferred Stock will be senior to the Companyâ€™s common stock and any other class of the Companyâ€™s capital stock that is not by its terms senior to or pari passu with the Series A Preferred Stock. Á Dividends. The holders of Series A Preferred Stock will be entitled to dividends equal, on an as-if-converted to shares of the Companyâ€™s common stock basis (in each case after applying the beneficial ownership and, if applicable, the primary market limitations described below), to and in the same form as dividends actually paid on shares of the Companyâ€™s common stock when as, and if such dividends are paid on shares of the Companyâ€™s common stock. Á Liquidation. In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Company, the holders of shares of Series A Preferred Stock then outstanding will be entitled to be paid out of the assets of the Company available for distribution to its stockholders, before any payment shall be made to the holders of the Companyâ€™s common stock by reason of their ownership thereof, an amount per share equal to the greater of (i) the Stated Value, plus any dividends accrued but unpaid thereon, or (ii) such amount per share as would have been payable had all shares of Series A Preferred Stock been converted (in each case after applying the beneficial ownership and, if applicable, the primary market limitations described below) into the Companyâ€™s common stock immediately prior to such event. Á Voting. On any matter to be acted upon or considered by the stockholders of the Company, each holder of Series A Preferred Stock shall be entitled to vote on an â€œas convertedâ€ basis (after applying the beneficial ownership and primary market limitations described below). Á Beneficial Ownership Limitation. The Company will not affect any conversion of the Series A Preferred Stock, and a holder will not have the right to receive dividends or convert any portion of its Series A Preferred Stock, to the extent that prior to the conversion such holder (together with such holderâ€™s affiliates, and any persons acting as a group together with such holder or any of the holderâ€™s affiliates) beneficially owns less than 20% of the Companyâ€™s outstanding common stock and, after giving effect to the receipt of dividends or the conversion, the holder (together with such holderâ€™s affiliates, and any persons acting as a group together with such holder or any of the holderâ€™s affiliates) would beneficially own 20% or more of the Companyâ€™s outstanding common stock. Á Exchange Limitation. Unless the approval of the Companyâ€™s stockholders is not required by the applicable rules of Nasdaq for issuances of the Companyâ€™s common stock in excess of 19.99% of the outstanding common stock as of June 14, 2024 (the â€œMarket Limitâ€), or unless the Company has obtained such approval, the Company shall not affect any conversion of the Series A Preferred Stock, including, without limitation, any automatic conversion, and a holder shall not have the right to receive dividends on or convert any portion of the Series A Preferred Stock, to the extent that, after giving effect to the receipt of the Companyâ€™s common stock in connection with such dividends or conversion, the holder would have received in excess of its pro rata share of the Market Limit. Á In connection with the sale of the Series A Preferred Stock, the Company filed a Certificate of Designation of Preferences, Rights and Limitations of the Series A Preferred Stock with the Secretary of State of the State of Delaware (the â€œSeries A Certificate of Designationâ€), a copy of which is provided as an Exhibit hereto. Á Á Á 66Á Á Warrants Á The Company has warrants outstanding to purchase (i) 1,024,316 shares of our common stock at an average exercise price of approximately \$19.61 per share which were assumed from Coepitis Therapeutics, Inc. as part of the Merger, and (ii) 375,000 shares of our common stock at an exercise price of \$230 per share, which were issued prior to the Merger. Á Anti-Takeover Effects of the Certificate of Incorporation, the Bylaws and Certain Provisions of Delaware Law Á The Amended and Restated Certificate of Incorporation, the Bylaws and the DGCL contain provisions, which are summarized in the following paragraphs, are intended to enhance the likelihood of continuity and stability in the composition of the Company Board and to discourage certain types of transactions that may involve an actual or threatened acquisition of the Company. These provisions are intended to avoid costly takeover battles, reduce the Companyâ€™s vulnerability to a hostile change of control or other unsolicited acquisition proposal, and enhance the ability of the Company Board to maximize stockholder value in connection with any unsolicited offer to acquire the Company. However, these provisions may have the effect of delaying, deterring or preventing a merger or acquisition of the Company by means of a tender offer, a proxy contest or other takeover attempt that a stockholder might consider in its best interest, including attempts that might result in a premium over the prevailing market price for the shares of Common Stock. The Amended and Restated Certificate of Incorporation provides that any action required or permitted to be taken by the Companyâ€™s stockholders must be effected at a duly called annual meeting of such stockholders and may not be effected by any consent in writing by such holders unless such action is recommended by all directors of the Company Board then in office, except that holders of one or more series of Preferred Stock, if such series are expressly permitted to do so by the certificate of designation relating to such series, may take any action by written consent if such action permitted to be taken by such holders and the written consent is signed by the holders of outstanding shares of the relevant class or series having not less than the minimum number of votes that would be necessary to authorize or take such action at a meeting. See also â€œRisk Factors and Special Considerationsâ€ Á Á A Delaware law and the Amended and Restated Certificate of Incorporation and Bylaws contain certain provisions, including anti-takeover provisions that limit the ability of stockholders to take certain actions and could delay or discourage takeover attempts that stockholders may consider favorable. Á Authorized but Unissued Capital Stock Á Delaware law does not require stockholder approval for any issuance of authorized shares. However, the listing requirements of Nasdaq, which would apply if and so long as the Common Stock remains listed on Nasdaq, require stockholder approval of certain issuances equal to or exceeding 20% of the then outstanding voting power or then outstanding number of shares of Common Stock. Additional shares that may be issued in the future may be used for a variety of corporate purposes, including future public offerings, to raise additional capital or to facilitate acquisitions. Á One of the effects of the existence of unissued and unreserved Common Stock may be to enable the Company Board to issue shares to persons friendly to current management, which issuance could render more difficult or discourage an attempt to obtain control of the Company by means of a merger, tender offer, proxy contest or otherwise and thereby protect the continuity of management and possibly deprive stockholders of opportunities to sell their shares of Common Stock at prices higher than prevailing market prices. Á Election of Directors and Vacancies Á The Amended and Restated Certificate of Incorporation provides that the Company Board will determine the number of directors who will serve on the board, subject to the rights of the holders of any series of preferred stock to elect additional directors. The exact number of directors will be fixed solely and exclusively by resolution duly adopted from time to time by the Company Board. Á Á Á 67Á Á In addition, the Amended and Restated Certificate of Incorporation provides that any vacancy on the Company Board, including a vacancy that results from an increase in the number of directors or a vacancy that results from the death, resignation, disqualification or removal of a director, may be filled only by a majority of the directors then in office, even if less than a quorum, subject to the rights, if any, of the holders of preferred stock. Á Notwithstanding the foregoing provisions of this section, each director will serve until his successor is duly elected and qualified or until his earlier death, resignation or removal. No decrease in the number of directors constituting the Company Board will shorten the term of any incumbent director. Á Business Combinations Á The Company is subject to the provisions of Section Á 203 of the DGCL. Á In general, Section Á 203 prohibits a publicly held Delaware corporation from engaging in an â€œbusiness combinationâ€ with an â€œinterested stockholderâ€ for a period of three Á years after the date of the transaction in which the person became an interested stockholder, unless the business combination is approved in the following prescribed manner: Á Á Á prior to the time of the transaction, the board of directors of the corporation approved either the business combination or the transaction which resulted in the stockholder becoming an interested stockholder; Á Á Á Á upon completion of the transaction that resulted in the stockholder becoming an interested stockholder, the stockholder owned at least 85% of the voting stock of the corporation outstanding at the time the transaction commenced, excluding for purposes of determining the number of shares outstanding (1) Á shares owned by persons who are directors and also officers and (2) Á shares owned by employee stock plans in which employee participants do not have the right to determine confidentially whether shares held subject to the plan will be tendered in a tender or exchange offer; and Á Á Á Á on or subsequent to the time of the transaction, the business combination is approved by the board and authorized at an annual or special meeting of stockholders, and not by written consent, by the affirmative vote of at least 66.66...% of the outstanding voting stock which is not owned by the interested stockholder. Á Generally, for purposes of Section Á 203, an â€œbusiness combinationâ€ includes a merger, asset or stock sale, or other transaction resulting in a financial benefit to the interested stockholder. An â€œinterested stockholderâ€ is a person who, together with affiliates and associates, owns or, within three Á years prior to the determination of interested stockholder status, owned 15% or more of a corporationâ€™s outstanding voting securities. Á Such provisions may encourage companies interested in acquiring the Company to negotiate in advance with the Company Board because the stockholder approval requirement would be avoided if the Company Board approves either the business combination or the transaction that results in the stockholder becoming an interested stockholder. However, such provisions also could discourage attempts that might result in a premium over the market price for the shares held by stockholders. These provisions also may make it more difficult to accomplish transactions that stockholders may otherwise deem to be in their best interests. Á Quorum Á The Bylaws provide that at any meeting of the Company Board, a majority of the directors then in office constitutes a quorum for all purposes. Á No Cumulative Voting Á Under Delaware law, the right to vote cumulatively does not exist unless the certificate of incorporation expressly authorizes cumulative voting. The Amended and Restated Certificate of Incorporation does not authorize cumulative voting. Á Á Á 68Á Á General Stockholder Meetings Á The Amended and Restated Certificate of Incorporation provides that special meetings of stockholders may be called only by the Company Board acting pursuant to a resolution approved by the affirmative vote of a majority of the Company Board, subject to the rights, if any, of the holders of any series of preferred stock. Á Requirements for Advance Notification of Stockholder Meetings, Nominations and Proposals Á The Bylaws establish advance notice procedures with respect to stockholder proposals and the nomination of candidates for election as directors, other than nominations made by or at the direction of the Company Board. For any matter to be â€œproperly broughtâ€ before a meeting, a stockholder will have to comply with advance notice requirements and provide the Company with certain information. Generally, to be timely, a stockholderâ€™s notice must be received by the Secretary at the Companyâ€™s principal executive offices not less than 90 Á days nor more than 120 Á days prior to the one-year anniversary of the date of the preceding annual meeting of stockholders (for the purposes of the first annual meeting of the stockholders of the Company following the adoption of the Bylaws, a stockholderâ€™s notice must be received by the Secretary at the Companyâ€™s principal executive offices not later than (i) Á 90 Á days prior to the date of the first annual meeting or (ii) Á less than 10 Á days following the date of the first annual meeting is publicly announced). The Bylaws also specify requirements as to the form and content of a stockholderâ€™s notice. The Bylaws allow the Company Board or a committee of the Company Board to determine whether a nomination or any business proposed to be brought before a special meeting of the stockholders was made in accordance with the Bylaws. These provisions may also defer, delay or discourage a potential acquirer from conducting a solicitation of proxies to elect the acquirerâ€™s own slate of directors or otherwise attempting to influence or obtain control of the Company. Á Amendment Provisions Á The Amended and Restated Certificate of Incorporation and the Bylaws provide that the Company Board, by the affirmative vote of a majority of the Company Board, is expressly authorized to make, alter, amend, change, add to, rescind or repeal, in whole or in part, the Bylaws without a stockholder vote in any matter not inconsistent with the laws of the State of Delaware. Any amendment, alteration, rescission or repeal of the Bylaws by the Companyâ€™s stockholders requires the affirmative vote of the holders of at least a majority in voting power of all the then outstanding shares of stock entitled to vote thereon, voting together as a single class. Á The Amended and Restated Certificate of Incorporation provides that it may be amended, altered, changed or repealed in accordance with the DGCL. Á Exclusive Forum Á The Amended and Restated Certificate of Incorporation provides that, unless the Company consents to the selection of an alternative forum, any (i) Á derivative action or proceeding brought on behalf of the Company, (ii) Á action asserting a claim of breach of a fiduciary duty owed by any director, officer or other employee of the Company to the Company or the Companyâ€™s stockholders, creditors or other constituents, (iii) Á action asserting a claim against the Company or any director or officer of the Company arising pursuant to, or a claim against the Corporation or any Director or officer of the Corporation with respect to the interpretation or application of any provision of, the DGCL, the Amended and Restated Certificate of Incorporation or the Bylaws or (iv) Á action asserting a claim against the Company or any director or officer of the Company governed by the internal affairs doctrine will, to the fullest extent permitted by law, be solely and exclusively brought in the Court of Chancery of the State of Delaware or, if such court does not have subject matter jurisdiction thereof, any other court located in the State of Delaware with subject matter jurisdiction. To the fullest extent permitted by law, any person or entity purchasing or otherwise acquiring or holding any interest in shares of capital stock of the Company will be deemed to have notice of and consented to the forum provisions in the Amended and Restated Certificate of Incorporation. However, it is possible that a court could find the Companyâ€™s forum selection provisions to be inapplicable or unenforceable. Although the Company believes this provision benefits it by providing increased consistency in the application of Delaware law in the types of lawsuits to which it applies, the provision may have the effect of discouraging lawsuits against Companyâ€™s directors and officers. Á Á Á 69Á Á Á The Amended and Restated Certificate of Incorporation provides that, unless the Company consents to the selection of an alternative forum, the federal district courts of the United Á States of America shall, to the fullest extent permitted by law, be the sole and exclusive forum for the resolution of any complaint asserting a cause of action arising under the Securities Exchange Act of 1933, as amended; provided, however, that this provision will not apply to suits brought to enforce any liability or duty created by the Securities Exchange Act of 1934, as amended, or any other claim for which the federal courts have exclusive jurisdiction. Á Limitations on Liability and Indemnification of Officers and Directors Á The DGCL authorizes corporations to limit or eliminate the personal liability of directors to corporations and their stockholders for monetary damages for breaches of directorsâ€™ fiduciary duties, subject to certain exceptions. The Amended and Restated Certificate of Incorporation includes a provision that eliminates the personal liability of directors for monetary damages for any breach of fiduciary duty as a director, except for liability (i) Á for any breach of the directorâ€™s duty of loyalty to the Company or its stockholders, (ii) Á for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) Á under Section Á 174 of the DGCL or (iv) Á for any transaction from which the director derived an improper personal benefit. The effect of these provisions is to eliminate the rights of the Company and its stockholders, through stockholdersâ€™ derivative suits on the Companyâ€™s behalf, to recover monetary damages from a director for breach of fiduciary duty as a director, including breaches resulting from grossly negligent behavior. However, exculpation does not apply to any director if the director has acted in bad faith, knowingly or intentionally violated the law, authorized illegal dividends or redemptions or derived an improper benefit from his or her actions as a director. Á The Bylaws provide that the Company must indemnify and advance expenses to directors and officers to the fullest extent authorized by the DGCL. Á The Company is also expressly authorized to carry directorsâ€™ and officersâ€™ liability insurance providing indemnification for directors, officers and certain employees for some liabilities. The Company believes that these indemnification and advancement provisions and insurance are useful to attract and retain qualified directors and executive officers. Á The limitation of liability, indemnification and advancement provisions in the Amended and Restated Certificate of Incorporation and the Bylaws may discourage stockholders from bringing a lawsuit against directors for breach of their fiduciary duty. These provisions also may have the effect of reducing the likelihood of derivative litigation against directors and officers, even though such an action, if successful, might otherwise benefit the Company and its stockholders. In addition, your investment may be adversely affected to the extent the Company pays the costs of settlement and damage awards against directors and officers pursuant to these indemnification provisions. The Company believes that these provisions, liability insurance and the indemnity agreements are necessary to attract and retain talented and experienced directors and officers. Á Insofar as indemnification for liabilities arising under the Securities Act may be permitted to the Companyâ€™s directors, officers and controlling persons pursuant to the foregoing provisions, or otherwise, the Company has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. Á There is currently no pending material litigation or proceeding involving any of the Companyâ€™s respective directors, officers or employees for which indemnification is sought. Á Transfer Agent and Registrar Á The Transfer Agent and registrar for the shares of Common Stock is Continental Stock Transfer & Trust Company. Á Listing Á Our Common Stock is listed on The Nasdaq Capital Market under the symbol

[illegible]

notes payable, net of issuance costs

Warrants issued for cash

NET DECREASE IN CASH

SUPPLEMENTAL CASH FLOW DISCLOSURES

SUPPLEMENTAL NON-CASH DISCLOSURES

Preferred stock issued in exchange for subscriptions receivable

integral part of the unaudited condensed consolidated financial statements.

CONSOLIDATED FINANCIAL STATEMENTS

Nature of Business

Subsidiaries.

Coepitis Pharmaceuticals, LLC.

current product portfolio.

condensed consolidated financial statements

management, the accompanying unaudited condensed consolidated financial statements

fairly the Company's consolidated financial position, results of operations, and cash flows.

full fiscal year. Certain information and footnote disclosure

consolidated financial statements

ended December 31, 2023

the accounts of Coepitis Therapeutics, Inc., SNAP Biosciences, Inc., GEAR Therapeutics, Inc., Coepitis Pharmaceuticals, Inc., and Coepitis Pharmaceuticals, LLC.

condensed consolidated financial statements

condensed consolidated financial statements

disclosure of contingent assets and liabilities

Actual results could differ from those estimates.

Share-Based Payment, which requires the measurement and recognition of compensation expenses

stock option equity awards issued to employees and non-employees

on the date of grant using an option-pricing model.

condensed consolidated statements of operations.

awards using a Black-Scholes option pricing model.

the expected option term (the time from the grant date until the options are exercised or expire).

not paid dividends and has no foreseeable plans to issue dividends.

option term is calculated for options granted to employees and directors

the options granted and the results of operations of the Company.

2023, there were new accounting pronouncements issued by the Financial Accounting Standards Board.

by the Company. Management does not believe the adoption of any of these accounting pronouncements

consolidated financial statements.

presentation. There was no change to the previously reported net loss.

in conformity with GAAP in the United States of America, which contemplate continuation of the Company

sufficient financials or establish itself as a profitable business.

2024, the Company had a net loss of \$7,865,647.

to operations including raising additional capital through sales of equity or debt securities

can achieve profitability. Management believes that additional financing as necessary

will be successful in obtaining additional funding or in attaining profitable operations.

into an agreement with Purple Biotech to market, distribute, and sell the Consensi product

Upon execution of the Agreement the Company paid \$1,000,000 to Purple.

the milestones including the first commercial sale of the Product which occurred and the payments

agreement with Purple to cease all efforts for sales and promotion of the Product in the United States and Puerto Rico.

due in February 2023 to satisfy amounts owed for the license,

with this termination, the Company also terminated its marketing agreement with a third party

an amendment to revise the note's payment schedule, extending the maturity date to March 31, 2024.

the maturity date to August 31, 2024.

The note is in default as of September 30, 2024.

and commercialize two Vy-Gen product candidates, CD38-GEAR-NK and CD38-Diagnostic

to Vy-Gen in accordance with the agreements. The collaboration arrangement provides the right for the Company

the development and commercialization of the CD38 Assets and a 50/50 profit share,

in connection with the promissory notes. The Company capitalized \$5,000,000 to be amortized over a five-year period

In March of 2022, a \$250,000 payment was made toward the promissory notes.

and the accrued interest was forgiven.

technology and a diagnostic tool which have multiple applications and uses.

a technology which allows for the gene editing of human natural killer cells,

technology can be modified to work concomitantly with many different monoclonal antibody treatments

class of monoclonal antibody treatments being developed under the GEAR-NK platform.

device approval is at least reasonably expected. Further, as the diagnostic asset may be used as an in vitro technology,

would not be a contingency to be resolved before reasonably establishing future value assumptions.

business deals in cell therapies, the developing market for these innovative technologies,

single therapy or use, would not result in abandoning the project.

recorded as assets pursuant to ASC 730-10-25-2, Research and Development.

market opportunities, intellectual property protection, and potential regulatory strategies for the CD38 Assets.

scientists at Karolinska Institute. The agreement does not currently require additional payments for research and development costs

upon development or regulatory milestones.

adjustments under such terms and conditions as agreed between the parties.

to the maturity date. On July 14, 2023, the Company and Purple executed an amendment to revise the note's payment schedule,

2024, the Company and Purple executed another amendment to extend the maturity date to August 31, 2024.

2024 and December 31, 2023 was \$218,750 and \$625,000, respectively.

into a convertible promissory note agreement with an unrelated third party in the principal amount of \$350,000

rendered to the Company. The noteholder may elect, in its sole discretion upon written notice to the Company,

portion of the principal amount not then repaid be converted, without any further action on the part of the noteholder,

price as set forth by the note is equal to \$10.00 per share, provided that the conversion price shall be subject to a one-time adjustment

to a price equal to the thirty-day volume weighted average price of the stock as traded on the Nasdaq.

\$5.00 per share nor greater than \$10.00 per share. Upon full conversion of the remaining principal amount due, the note will,

be deemed paid in full. On October 27, 2023, a \$200,000 payment was made, and on December 15, 2023, another \$50,000 payment was made.

third party signed an amendment to the note that extended the maturity date to July 31, 2024.

2023 was \$100,000. The note was in default as of September 30, 2024.

the principal amount of \$150,000 together with interest at 5% and a maturity date of June 30, 2024.

the note in full.

10% original issue discount. The original principal amount, together with interest of 8%, was payable by the Company on March 15, 2024,

an outstanding principal balance of \$1,235,178 with \$150,000 of the debt discount fully amortized to interest expense as of September 30, 2024.

On November 1, 2024, the Company entered into an agreement with the same unrelated third party that completely terminates and replaces this note agreement.

Events, for further details.

with a maturity date of September 30, 2024. The agreement is between the Company and an investment fund where the manager is a member of the Company's board of directors.

3, 2024, the Company and the related party agreed to convert the note agreement in full, both principal and interest, to equity in connection with the Company's Series A Preferred Stock offering.

received a loan of \$150,000 from the United States Small Business Administration under its Economic Injury Disaster Loan assistance program

the impact of the COVID-19 pandemic on the Company's business. Proceeds are intended to be used for working capital purposes.

annum and installment payments, including principal and interest, are due monthly in the amount of \$731.

payment, and the balance, if any, will be applied to principal. Installment payments have been deferred by the SBA until January 2023.

years from the date of the promissory note. The balance of the loan is \$150,000, as of September 30, 2024 and December 31, 2023.

ended December 31, Schedule of maturities for notes payable

notes payable

WARRANTS

Warrants

common stock at an exercise price of \$11.50 per share,

Sponsor LC and the underwriters in Bull Horn's initial public offering in November 2020, which warrants are exercisable in the aggregate to acquire 3,750,000 shares of our common stock at an exercise price of \$11.50 per share,

will be exercisable for cash unless the Company has an effective and current registration statement covering the ordinary shares issuable upon exercise of the Public Warrants and a current prospectus relating to such shares of common stock.

warrants during any period when the Company shall have failed to maintain an effective registration statement related to the issuance of such shares underlying the applicable warrants,

holder of any applicable warrants may exercise its warrant on a cashless basis pursuant to an available exemption from registration under the Securities Act.

not available, holders will not be able to exercise their Public Warrants on a cashless basis.

earlier upon redemption or liquidation.

Public Warrants are exercisable, upon not less than 30 days prior written notice of redemption to each Public Warrant holder, if and only if, the reported last sale price of the

ordinary shares equals or exceeds \$16.50 per share, for any 20 trading days within a 30-trading day period ending on the third trading day prior to the notice of redemption to Public Warrant holders, and A A- if, and only if, there is a current registration statement in effect with respect to the ordinary shares underlying such warrants at the time of redemption and for the entire 30-day trading period referred to above and continuing each day thereafter until the date of redemption. A If the Company calls the Public Warrants for redemption, management will have the option to require all holders that wish to exercise the Public Warrants to do so on a "cashless basis," as described in the warrant agreement. The exercise price and number of ordinary shares issuable upon exercise of the warrants may be adjusted in certain circumstances including in the event of a share dividend, extraordinary dividend or recapitalization, reorganization, merger or consolidation. However, except as described above, the warrants will not be adjusted for issuances of ordinary shares at a price below its exercise price. Additionally, in no event will the Company be required to net cash settle the warrants. If the Company is unable to complete a Business Combination within the Combination Period and the Company liquidates the funds held in the Trust Account, holders of warrants will not receive any of such funds with respect to their warrants, nor will they receive any distribution from the Company's assets held outside of the Trust Account with respect to such warrants. Accordingly, the warrants may expire worthless. A A A F-11A A A The Private Placement Warrants are identical to the Public Warrants, except that the Private Placement Warrants only allow the holder thereof to one ordinary share. Additionally, the Private Placement Warrants will be exercisable on a cashless basis and be non-redeemable so long as they are held by the initial purchasers or their permitted transferees. If the Private Placement Warrants are held by someone other than the initial purchasers or their permitted transferees, the Private Placement Warrants will be redeemable by the Company and exercisable by such holders on the same basis as the Public Warrants. A Within ASC 815, Derivative and Hedging, Section 815-40-15 addresses equity versus liability treatment and classification of equity-linked financial instruments, including warrants, and states that a warrant may be classified as a component of equity only if, among other things, the warrant is indexed to the issuer's ordinary share. Under ASC Section 815-40-15, a warrant is not indexed to the issuer's ordinary share if the terms of the warrant require an adjustment to the exercise price upon a specified event and that event is not an input to the fair value of the warrant. Based on management's evaluation, the Company's audit committee, in consultation with management, concluded that the Company's Private Placement Warrants and Public Warrants are not indexed to the Company's ordinary share in the manner contemplated by ASC Section 815-40-15 because the holder of the instrument is not an input into the pricing of a fixed-for-fixed option on equity shares. In addition, based on management's evaluation, the Company's audit committee, in consultation with management, concluded that certain warrant provisions preclude equity treatment as by ASC Section 815-10-15. A The Company accounts for its Public Warrants and Private Placement Warrants as liabilities as set forth in ASC 815-40-15-7D and 7F. See below for details about the methodology and valuation of the Warrants. A The Company follows the guidance in ASC Topic 820, Fair Value Measurement for its financial assets and liabilities that are re-measured and reported at fair value at each reporting period, and non-financial assets and liabilities that are re-measured and reported at fair value at least annually. A The fair value of the Company's financial assets and liabilities reflects management's estimate of amounts that the Company would have received in connection with the sale of the assets or paid in connection with the transfer of the liabilities in an orderly transaction between market participants at the measurement date. In connection with measuring the fair value of its assets and liabilities, the Company seeks to maximize the use of observable inputs (market data obtained from independent sources) and to minimize the use of unobservable inputs (internal assumptions about how market participants would price assets and liabilities). The following fair value hierarchy is used to classify assets and liabilities based on the observable inputs and unobservable inputs used in order to value the assets and liabilities: A Level 1: Quoted prices in active markets for identical assets or liabilities. An active market for an asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. A Level 2: Observable inputs other than Level 1 inputs. Examples of Level 2 inputs include quoted prices in active markets for similar assets or liabilities and quoted prices for identical assets or liabilities in markets that are not active. A Level 3: Unobservable inputs based on our assessment of the assumptions that market participants would use in pricing the asset or liability. A The following table presents information about the Company's assets that are measured at fair value on a recurring basis at September 30, 2024 and December 31, 2023, and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value:

Schedule of fair value hierarchy	Description	Level	September 30, 2024	December 31, 2023
Warrant Liability	Public Warrants	1A	\$112,500A	\$232,500A
Private Placement Warrants	3A	A	\$209,625A	\$324,750A
Total			\$322,125A	\$557,250A

The Warrants are accounted for as liabilities in accordance with ASC 815-40 and are presented within warrant liabilities in the accompanying unaudited condensed consolidated balance sheets. The warrant liabilities are measured at fair value at inception and on a recurring basis, with changes in fair value presented in the condensed consolidated statements of operations. A A F-12A A A The Warrants were valued using a binomial lattice model, which is considered to be a Level 3 fair value measurement. The binomial lattice model's primary unobservable input utilized in determining the fair value of the Warrants is the expected volatility of the ordinary shares. The expected volatility as of the Initial Public Offering date was derived from observable public warrant pricing on comparable "blank-check" companies without an identified target. For periods subsequent to the detachment of the Public Warrants from the Units, the close price of the Public Warrant price will be used as the fair value as of each relevant date. A The following table provides quantitative information regarding Level 3 fair value measurements:

Schedule of fair value assumptions	September 30, 2024	December 31, 2023
Risk-free interest rate	3.51%	3.84%
Expected volatility	153.20%	82.12%
Exercise price	\$11.50A	\$11.50A
Stock price	\$0.18A	\$0.78A

The following table presents the changes in the fair value of warrant liabilities:

Schedule of changes in fair value of warrant liabilities	September 30, 2024	December 31, 2023
Change in valuation inputs	\$6,375A	\$(41,250)A
Fair value as of March 31, 2024	\$331,125A	\$191,250A
Change in valuation inputs	\$522,375A	\$115,500A
Fair value as of June 30, 2024	\$446,625A	\$225,000A
Change in valuation inputs	\$(237,000)A	\$(112,500)A
Fair value as of September 30, 2024	\$209,625A	\$112,500A

There were no transfers in or out of Level 3 from other levels in the fair value hierarchy during the three and nine months ended September 30, 2024 and December 31, 2023. A NOTE 6 "CAPITAL STRUCTURE" The total number of shares of stock which the corporation shall have authority to issue is 160,000,000 shares, of which 150,000,000 shares of \$0.0001 par value shall be designated as Common Stock and 10,000,000 shares of \$0.0001 shall be designated as Preferred Stock. The Preferred Stock authorized by the Company's Articles of Incorporation may be issued in one or more series. The Board of Directors of the Corporation is authorized to determine or alter the rights, preferences, privileges, and restrictions granted or imposed upon any wholly unissued series of Preferred Stock, and within the limitations or restrictions stated in any resolution or resolutions of the Board of Directors originally fixing the number of shares constituting any series, to increase or decrease (but not below the number of shares of any such series then outstanding) the number of shares of any such series subsequent to the issue of shares of that series, to determine the designation and par value of any series and to fix the numbers of shares of any series. A A F-13A A A Common Stock - As of September 30, 2024, the Company had 39,968,593 shares of its common stock issued and outstanding, and on December 31, 2023, the Company had 35,331,036 shares of its common stock issued and outstanding. A During the three and nine months ended September 30, 2024 and 2023, there were no capital distributions. A On June 16, 2023, the Company completed a public offering issuing 2,150,000 shares of our common stock, 1,350,000 pre-funded warrants, 3,062,500 Series A Warrants and 3,062,500 Series B Warrants, for net proceeds of approximately \$3.0 million, after offering costs. The pre-funded warrants are immediately exercisable, at a price of \$0.0001 per share, with no expiration date. As of September 30, 2024, all of the pre-funded warrants had been exercised for a total of 3,500,000 shares of common stock issued as a result of the public offering. The Series A Warrants and the Series B Warrants are referred to herein together as the "Series Warrants." The shares of common stock and Series Warrants were purchased together and then immediately separable and were issued separately. Each Series Warrant to purchase one share of common stock has an exercise price of \$1.65 per share, and is initially exercisable commencing six months from the date of the offering. The Series Warrants are exercisable for a term of five years following the initial exercise date. A On October 26, 2023, the Company completed a private placement of 777,000 shares of our common stock, pre-funded warrants exercisable to acquire up to 1,223,000 shares of our common stock, Series A Warrants exercisable to acquire up to 2,000,000 shares of our common stock and Series B Warrants exercisable to acquire up to 2,000,000 shares of our common stock, for net proceeds of approximately \$1.8 million, after offering costs. The pre-funded warrants are immediately exercisable, at a price of \$0.001 per share, with no expiration date. In December 2023, all pre-funded warrants were exercised. The Series A Warrants and the Series B Warrants are referred to herein together as the "Series Warrants." The shares of common stock and Series Warrants were purchased together and then immediately separable and were issued separately. The Series A Warrants and Series B Warrants are exercisable on or after the earlier of (i) the date on which the Company's stockholders approve the issuance of the shares issuable upon exercise of the Series Warrants or (ii) April 26, 2024 at an exercise price of \$1.36 per share. The Series A Warrants have a term of exercise equal to eighteen (18) months and the Series B Warrants have a term of exercise equal to five and one-half (5.5) years. This private placement was conducted with the same underwriter as the June public offering, and as a result, each Series Warrant issued in connection with the June offering was repriced from an exercise price of \$1.65 per share to \$1.36 per share. In connection with the private placement the Company also issued to the exclusive placement agent warrants exercisable to acquire up to 120,000 shares of our common stock at an exercise price of \$1.40 per share, warrant holders 22, 23, and 24. A On December 28, 2023, the Company granted pre-funded warrants exercisable to acquire up to 1,200,000 shares of our common stock for net proceeds of \$1,200,000. The pre-funded common stock purchase warrants can be exercised at a price of \$0.0001 per share, with no expiration date. During the first quarter of 2024, the Company and the third-party borrower agreed to amend the note as a result of the decline in the publicly traded common stock price. The amount of pre-funded warrants exercisable to acquire up to 1,200,000 shares of common stock was amended to 2,000,000 shares of common stock, and the total principal balance of the note agreement was increased from \$1,000,000 to \$1,100,000. The aggregate exercise price of this Warrant was partially pre-funded in connection with \$100,000 and a \$1,100,000 subscription receivable at a 6% per annum interest rate due on November 29, 2024. On August 12, 2024, the third-party assigned shares of common stock in a privately held company for the equivalent amount of principal and accrued interest owed as of June 30, 2024, which satisfied the subscription receivable in full. See Note 7, Investments, for additional information. A On February 8, 2024, the Company granted pre-funded warrants exercisable to acquire up to 4,000,000 shares of our common stock for net proceeds of \$2,400,000. The pre-funded common stock purchase warrants can be exercised at a price of \$0.0001 per share, with no expiration date. The aggregate exercise price of this Warrant was partially pre-funded in connection with \$500,000 and a \$1,900,000 subscription receivable at a 6% per annum interest rate due on December 31, 2024. On August 12, 2024, the third-party assigned shares of common stock in a privately held company for the equivalent amount of principal and accrued interest owed as of June 30, 2024, which satisfied the subscription receivable in full. See Note 7, Investments, for additional information. A A F-14A A A Treasury Stock "There was no treasury stock at September 30, 2024 and December 31, 2023. A Preferred Stock "As of September 30, 2024, the Company had 5,825 shares of preferred stock issued and outstanding. A On June 13, 2024, the Company performed an initial closing and raised \$4.3 million in a sale to accredited investors (collectively, the "Series A Investors") of 4,300 shares of the Company's series A preferred stock (the "Series A Preferred Stock"), at a purchase price of \$1,000 per share, in a financing led by CJC Investment Trust, an entity controlled by board member Christopher Calise, in a combination of cash and short-term collateralized promissory notes. The Series A Investors also received non-voting equity ownership interest in the Company's two newly formed subsidiaries, SNAP Biosciences Inc. and GEAR Therapeutics Inc. A On July 31, 2024, the Company performed a second closing as part of its series A preferred stock offering and raised \$1.3 million, at a purchase price of \$1,000 per share. A On September 4, 2024, the Company performed a third closing as part of its series A preferred stock offering and raised \$225,000, at a purchase price of \$1,000 per share. The Series A Investors currently have

[illegible]

and into Coepitis Therapeutics, Inc., with Coepitis Therapeutics, Inc. as the surviving corporation of the Merger. As a result of the Merger, we acquired the business of Coepitis Therapeutics, Inc., which we now continue to operate as our wholly owned subsidiary. A About the Company's Subsidiaries. We are now a holding company that currently operates through our direct and indirect wholly owned subsidiaries Coepitis Therapeutics, Inc., Coepitis Pharmaceuticals, Inc. and Coepitis Pharmaceuticals, LLC. A Our current business model is designed around furthering the development of our current product portfolio. We are continually exploring partnership opportunities with companies that have novel therapies in various stages of development or companies with technologies that improve the way that drugs are delivered to patients. We seek the best strategic relationships, which relationships could include in-license agreements, out-license agreements, co-development arrangements and other strategic partnerships in new and exciting therapeutic areas such as auto-immune disease and oncology. A Basis of Presentation A The accompanying audited consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (A GAAP) for financial information and with the instructions to Form 10-K and Rule 8-03 of Regulation S-X. Accordingly, they include all of the information and notes required by GAAP for complete financial statements. In the opinion of the Company's management, any adjustments contained in the accompanying audited consolidated financial statements are of a normal recurring nature, and are necessary to fairly present the financial position and operating results of the Company as of December 31, 2023 and 2022 and for the years then ended. A As a result of the Merger, the consolidated financial statements included in this report reflect (1) the historical operating results of Coepitis prior to the Merger; (2) the combined results of the Company and Coepitis following the closing of the Merger; (3) the assets and liabilities of Coepitis at their historical cost; and (4) the Company's equity structure for all periods presented. A Principles of Consolidation A The accompanying audited consolidated financial statements include the accounts of Coepitis Therapeutics Holdings Inc. (formerly Bull Horn Holdings Corp.), Coepitis Therapeutics, Inc., Coepitis Pharmaceuticals, Inc. and its wholly owned subsidiary, Coepitis Pharmaceuticals, LLC. All material intercompany accounts, balances and transactions have been eliminated. A Risks and Uncertainties A In late 2019, an outbreak of a novel strain of the Coronavirus 2019 Disease (A COVID-19A) was identified and infections have been found in a number of countries around the world, including the United States. COVID-19 and its impact on trade including customer demand, travel, employee productivity, supply chain, and other economic activities has had, and may continue to have, a potentially significant effect on financial markets and business activity. The COVID-19 pandemic continues to evolve and the duration of its impact on the Company's operations and financial performance is currently uncertain and cannot be predicted with confidence. A A F-29A A NOTE 2 A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES A Restatement of Previously Issued Financial Statements A Subsequent to the issuance of the consolidated financial statements as of and for the year ended December 31, 2023, the Company performed an evaluation of its accounting for note agreements recorded as notes receivable. Management determined the previously issued consolidated financial statements did not give full effect to the transactions, and the notes receivable should have been recorded as subscription receivables. On August 9, 2024, Management concluded its evaluation and determined that the identified errors required the restatement of the accompanying consolidated financial statements. A The following table sets forth the effects of the adjustments on affected items within the Company's previously reported consolidated balance sheets, condensed consolidated statements of operations, condensed consolidated statements of stockholders' equity, and condensed consolidated statements of cash flows for the period ended December 31, 2023. A As Reported A Adjustment A As Restated A Consolidated Balance Sheet as of December 31, 2023 A A A A A A A Notes receivable \$3,500,000 A (\$3,500,000) A sAc A Total current assets A 5,249,713A A (3,500,000) A 1,749,713A Total assets A 8,071,089A A (3,500,000) A 4,571,089A Subscription receivable A A A A (3,500,000) A (3,500,000) Total stockholders' equity A 4,313,964A A (3,500,000) A 813,964A Total liabilities and stockholders' equity A 8,071,089A A (3,500,000) A 4,571,089A A A A A A Consolidated Statements of Stockholders' Equity for the year ended December 31, 2023 A A A A A A A Subscription receivable (Shares issued in exchange for note receivable) A sAc A (\$2,500,000) A (\$2,500,000) Subscription receivable (Warrants issued in exchange for note receivable) A A A A (1,000,000) A (1,000,000) Subscription receivable (Balance at December 31, 2023) A A A A (3,500,000) A (3,500,000) Shares issued in exchange for note receivable (Balance at December 31, 2023) A 2,500,000A A (2,500,000) A A A Warrants issued in exchange for note receivable (Balance at December 31, 2023) A 1,000,000A A (1,000,000) A A A Total equity A 4,313,964A A (3,500,000) A 813,964A A Additionally, please refer to Note 5, Capital Structure, where the Company has included additional disclosure related to the subscription receivable. A F-30A A A Cash Ac For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with maturities of three months or less to be cash equivalents. At times, balances of cash and cash equivalents at financial banking institutions exceeded the federally insured limit of \$250,000. Uninsured balances approximated \$1,219,000 and \$3,541,000 at December 31, 2023 and 2022, respectively. The Company regularly monitors the financial condition of the institution in which it has depository accounts and believes the risk of loss is minimal. A Property and Equipment A Fixed assets are stated at cost and depreciation is computed using the straight-line method for financial statement purposes. A Intangible Assets A Intangibles are being amortized using the straight-line method over estimated useful lives of between five and forty years. For the years ended December 31, 2023 and 2022, depreciation expense totaled \$1,235 and \$1,384 respectively. A Research and Development A Research and development costs are expensed when incurred. During the years ended December 31, 2023 and 2022, research and development expenses totaled \$6,668,244 and \$20,887, respectively. A Impairment - The Company's property and equipment and other non-current assets are reviewed for possible impairment when events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss would be recognized if and when the estimated future cash flows expected to result from the use of the asset and its eventual disposition is less than its carrying amount. There was no impairment recognized for the years ended December 31, 2023 and 2022. A Derivative Liability Warrants - The Company accounts for the Public Warrants and Private Placement Warrants (the Warrants) in accordance with the guidance contained in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 815-40, Derivatives and Hedging, under which the Warrants do not meet the criteria for equity treatment and must be recorded as liabilities. Accordingly, the Company classifies the Warrants as liabilities at their fair value and adjusts the Warrants to fair value in each respective reporting period. This liability is subject to re-measurement at each consolidated balance sheet date until the Warrants are exercised, and any change in fair value is recognized in the consolidated statements of operations. The Private Placement Warrants and the Public Warrants for periods where no observable traded price was available are valued using a binomial lattice simulation model. For periods subsequent to the detachment of the Public Warrants from the Units, the Public Warrant quoted market price was used as the fair value as of each relevant date. A Income Taxes A Income taxes are provided for the tax effects of transactions reported in the consolidated financial statements and consist of taxes currently due plus deferred taxes related primarily to temporary differences between reporting of income and expenses for financial reporting purposes and income tax purposes. The deferred tax assets and liabilities represent the future tax return consequences of those differences, which will either be taxable or deductible when the assets and liabilities are recovered or settled. Deferred taxes also are recognized for operating losses that are available to offset future federal income taxes. A The Income Tax Topic of FASB ASC clarifies the accounting and reporting for uncertainties in income tax law within subtopic FASB ASC 740-10-25-5. The guidance prescribes a comprehensive model for the financial statement recognition, measurement, presentation, and disclosure of uncertain tax positions taken or expected to be taken in income tax returns. Management believes that there is no liability related to uncertain tax positions during the years ended December 31, 2023 and 2022. A Use of Estimates - The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. A Employee and Non-Employee Share-Based Compensation A The Company applies ASC 718-10, Share-Based Payment, which requires the measurement and recognition of compensation expenses for all share-based payment awards made to employees and directors including employee stock options equity awards issued to employees and non-employees based on estimated fair values. A A F-31A A ASC 718-10 requires companies to estimate the fair value of equity-based option awards on the date of grant using an option-pricing model. The fair value of the award is recognized as an expense on a straight-line basis over the requisite service periods in the Company's consolidated statements of operations. The Company recognizes share-based award forfeitures as they occur. A The Company estimates the fair value of granted option equity awards using a Black-Scholes option pricing model. The option-pricing model requires a number of assumptions, of which the most significant are share price, expected volatility and the expected option term (the time from the grant date until the options are exercised or expire). Expected volatility is estimated based on volatility of the Company. The Company has historically not paid dividends and has no foreseeable plans to issue dividends. The risk-free interest rate is based on the yield from governmental zero-coupon bonds with an equivalent term. The expected option term is calculated for options granted to employees and directors using the simplified method. Changes in the determination of each of the inputs can affect the fair value of the options granted and the results of operations of the Company. A Adoption of New Accounting Pronouncements A During the years ended December 31, 2023 and 2022, there were several new accounting pronouncements issued by the FASB. Each of these pronouncements, as applicable, has been or will be adopted by the Company. Management does not believe the adoption of any of these accounting pronouncements has had or will have a material impact on the Company's consolidated financial statements. A Revenue Recognition A Revenues are recognized when services are provided to its customers or the product is sold, in an amount that reflects the consideration the Company expects to be entitled to in exchange for those services or goods as the respective performance obligations are met. Sales and other taxes the Company collects concurrent with revenue-producing activities are excluded from revenue. Incidental items that are immaterial in the context of the contract are recognized as expense. There were no amounts received for consulting services for the years ended December 31, 2023 and 2022. A Earnings Per Share A Basic earnings per share (or loss per share), is computed by dividing the earnings (loss) for the period by the weighted average number of common stock shares outstanding for the period. Diluted earnings per share reflects potential dilution of securities by including other potentially issuable shares of common stock, including shares issuable upon conversion of convertible securities or exercise of outstanding stock options and warrants, in the weighted average number of common shares outstanding for the period. Therefore, because including shares issuable upon conversion of convertible securities and/or exercise of outstanding options and warrants would have an anti-dilutive effect on the loss per share, only the basic earnings (loss) per share is reported in the accompanying consolidated financial statements. The Company does not have other potentially issuable shares of stock. A Going Concern A The accompanying consolidated financial statements have been prepared in conformity with GAAP, which contemplate continuation of the Company as a going concern, which is dependent upon the Company's ability to obtain sufficient financials or establish itself as a profitable business. As of December 31, 2023, the Company had an accumulated deficit of \$87,356,260, and for the year ended December 31, 2023, the Company had a net loss of \$21,266,537. These conditions raise substantial doubt about the Company's ability to continue as a going concern. Management's plans with respect to operations include raising additional capital through sales of equity or debt securities as may be necessary to pursue its business plans and sustain operations until such time as the Company can achieve profitability. Management believes that additional financing as necessary will result in improved operations and cash flow. However, there can be no assurance that management will be successful in obtaining additional funding or in attaining profitable operations. A Fair Value of Financial Instruments A The Company calculates the fair value of its assets and liabilities which qualify as financial instruments and includes this additional information in the notes to consolidated financial statements when the fair value is different than the carrying value of those financial instruments. The methods and assumptions applied in determining the fair value of each class of financial assets and financial liabilities of the Company are disclosed in the respective accounting policies. The estimated fair value of cash, accounts receivable, notes receivable, and notes payable approximate their carrying amounts due to the short-term nature of these instruments. A A F-32A A NOTE 3 A CO-DEVELOPMENT OPTIONS A Prior to 2022, the Company entered into an agreement with Purple Biotech (A Purple) to market, distribute, and sell the Consensi product (the Product) on an exclusive basis within the United States and Puerto Rico. Upon execution of the Agreement the Company paid \$1,000,000 to Purple. Two additional milestone payments of \$1,500,000 and \$1,000,000 were due and paid upon completion of the milestones including the first commercial sale of the Product which occurred and the payments were made prior to 2022. A In September of 2021, the Company executed a license termination agreement with Purple to cease all efforts for sales and promotion of the Product in the United States and Puerto Rico. The termination included (i) issuance of \$1,500,000 of convertible debt due in 2023 to satisfy amounts owed for the license, (ii) the issue of warrants (See NOTE 5) and (iii) transfer of inventory ownership back to Purple. In conjunction with this termination, the Company also terminated its marketing agreement with a third party for the Product's sales and promotion. On July 14, 2023, the Company executed an amendment to revise the note's payment schedule. The revised payment schedule has four milestone payments (the first three of which were paid on July 17, 2023, September 30, 2023, and January 3, 2024 with the remaining payment due on March 31, 2024). The outstanding balance due under the convertible note for the years ended December 31, 2023 and 2022 was \$625,000 and \$1,500,000 respectively. A During the year ended December 31, 2021, the Company and Vy-Gen-Bio, Inc. (A Vy-Gen) entered into agreements to jointly develop and commercialize two Vy-Gen product candidates, CD38-GEAR-NK and CD38-Diagnostic (the CD38 Assets). The Company paid \$1,750,000 and issued promissory notes totaling \$3,250,000 to Vy-Gen in accordance with the agreements. The collaboration arrangement provided the right for the Company to participate, under the direction of a joint steering committee, in the development and commercialization of the CD38 Assets and a 50/50 profit share, with the profit share subject to contingent automatic downward adjustment up to 25% upon an event of default in connection with the promissory notes. The Company capitalized \$5,000,000 to be amortized over a five-year period in which the CD38 Assets are expected to contribute to future cash flows. In March of 2022, a \$250,000 payment was made toward the promissory notes. In November of 2022, a \$1,500,000 payment was made toward the promissory notes, which paid them in full, and the accrued interest was forgiven. A The Company made certain judgments as the basis in determining the accounting treatment of these options. The CD38 Assets represent a platform technology and a diagnostic tool which have multiple applications and uses. Both projects are intended to be used in more than one therapy or diagnostic option. For example, GEAR-NK is a technology which allows for the gene editing of human natural killer cells, so that these cells can no longer bind and be destroyed by targeted monoclonal antibody treatments. The GEAR

September 2021, as part of a termination of a license agreement with Purple (see Note 3), the Company issued a convertible note in the principal amount of \$1,500,000 that was payable on or before the Maturity Date in February 2023, bearing interest of 5% per annum and convertible in whole or in part at any time by Purple into shares of common stock of the Company. The conversion price is \$5 per share of common stock, subject to certain adjustments under such terms and conditions as agreed between the parties. The Company may prepay the principal amount of the note plus accrued and unpaid interest at any time, prior to the Maturity Date. Inventory, which has been fully written-off on the Company's accompanying consolidated balance sheets, will be transferred back to Purple at Purple's cost. On July 14, 2023, the Company and Purple executed an amendment to revise the note's payment schedule, extending the maturity date to March 31, 2024. The outstanding balance due under the convertible note for the years ended December 31, 2023 and 2022 was \$625,000 and \$1,500,000, respectively. In October 2022, as a result of the Merger, the Company entered into a convertible promissory note agreement with an unrelated third party in the principal amount of \$350,000 with no accruing interest and was due on October 28, 2023 for legal services rendered to the Company. The noteholder may elect, in its sole discretion upon written notice to the Company, at any time prior to, as of or following the maturity date, to require that all or any portion of the principal amount not then repaid be converted, without any further action on the part of the noteholder, into shares of common stock, par value \$0.0001 per share, of the Company's common stock. The conversion price as set forth by the note is equal to \$10.00 per share, provided that the conversion price shall be subject to a one-time adjustment on January 3, 2023, with the conversion price adjustable to a price equal to the thirty-day volume weighted average price of the stock as traded on the Nasdaq. However, the conversion price following such adjustment shall not be lower than a floor of \$5.00 per share nor greater than \$10.00 per share. Upon full conversion of the remaining principal amount due, the note will, for all purposes be deemed cancelled and all obligations shall be deemed paid in full. On October 27, 2023, a \$200,000 payment was made, and on December 15, 2023, another \$50,000 payment was made. The outstanding balance due under the convertible note for the years ended December 31, 2023 and 2022 was \$100,000 and \$350,000, respectively. As of December 31, 2023, the note is in default. In May 2023, the Company entered into an unsecured note agreement with an unrelated party in the principal amount of \$200,000, together with interest at 4.5%, which was due on June 15, 2023. On October 27, 2023, a \$100,000 payment was made. On October 31, 2023, the Company and the unrelated party signed an amendment to the note that extended the maturity date to March 31, 2024. The note had an outstanding balance of \$100,000 as of December 31, 2023. In June 2023, the Company entered into an unsecured note agreement with an unrelated party in the principal amount of \$150,000. In August 2023, this note was converted into shares of the Company's common stock. In September 2023, the Company entered into an unsecured convertible note agreement in the principal amount of \$150,000. Shortly thereafter, prior to September 30, 2023, this note was converted into shares of the Company's common stock. The note had no outstanding balance as of December 31, 2023. In December 2023, the Company entered into an unsecured note agreement with an unrelated party in the principal amount of \$150,000 together with interest at 5%, which is due on June 30, 2024. The note had an outstanding balance of \$150,000 as of December 31, 2023. A F-34A Loans under the CARES Act - On July 8, 2020, the Company received a loan of \$150,000 from the United States Small Business Administration (the "SBA") under its Economic Injury Disaster Loan (EIDL) assistance program in light of the impact of the COVID-19 pandemic on the Company's business. Proceeds are intended to be used for working capital purposes. Interest on the EIDL Loan accrues at the rate of 3.75% per annum and installment payments, including principal and interest, are due monthly in the amount of \$731. Each payment will be applied first to interest accrued to the date of receipt of each payment, and the balance, if any, will be applied to principal. Installment payments have been deferred by the SBA until January 2023. The balance of principal and interest is payable thirty years from the date of the promissory note. The balance of the loan is \$150,000, as of December 31, 2023 and 2022. A Maturities of notes payable are as follows for the years ended December 31, Schedule of maturities for long-term debt: A 2024A \$975,000A 2025A \$206,667A 2026A \$206,667A 2027A \$1,420,000A 2028A \$3,256,667A ThereafterA \$1,125,000A Derivative Liability Warrants - At December 31, 2023 and 2022, there were (i) 7,500,000 public warrants (the "Public Warrants") outstanding that were issued as part of Bull Horn's November 2020 initial public offering, which warrants are exercisable in the aggregate to acquire 3,750,000 shares of our common stock at an exercise price of \$11.50 per share and (ii) 3,750,000 private warrants (the "Private Placement Warrants") outstanding that were issued to our sponsor Bull Horn Holdings Sponsor LC and the underwriters in Bull Horn's initial public offering November 2020, which warrants are exercisable in the aggregate to acquire 3,750,000 shares of our common stock at an exercise price of \$11.50 per share. These warrants became exercisable on the consummation of our Business Combination in October 2022. No Public Warrants will be exercisable for cash unless the Company has an effective and current registration statement covering the ordinary shares issuable upon exercise of the Public Warrants and a current prospectus relating to such ordinary shares. Notwithstanding the foregoing, if a registration statement covering the ordinary shares issuable upon the exercise of the Public Warrants is not effective within 90 days from the consummation of a Business Combination, the holders may, until such time as there is an effective registration statement and during any period when the Company shall have failed to maintain an effective registration statement, exercise the Public Warrants on a cashless basis pursuant to an available exemption from registration under the Securities Act. If an exemption from registration is not available, holders will not be able to exercise their Public Warrants on a cashless basis. The Public Warrants will expire five years from the consummation of a Business Combination or earlier upon redemption or liquidation. A The Company may call the Public Warrants for redemption, in whole and not in part, at a price of \$0.01 per warrant: A A A at any time while the Public Warrants are exercisable, A A A upon not less than 30 days A prior written notice of redemption to each Public Warrant holder, A A A if, and only if, the reported last sale price of the ordinary shares equals or exceeds \$16.50 per share, for any 20 trading days within a 30-trading day period ending on the third trading day prior to the notice of redemption to Public Warrant holders, and A A A if, and only if, there is a current registration statement in effect with respect to the ordinary shares underlying such warrants at the time of redemption and for the entire 30-day trading period referred to above and continuing each day thereafter until the date of redemption. A A F-35A A If the Company calls the Public Warrants for redemption, management will have the option to require all holders that wish to exercise the Public Warrants to do so on a cashless basis, as described in the warrant agreement. The exercise price and number of ordinary shares issuable upon exercise of the warrants may be adjusted in certain circumstances including in the event of a share dividend, extraordinary dividend or recapitalization, reorganization, merger or consolidation. However, except as described above, the warrants will not be adjusted for issuances of ordinary shares at a price below its exercise price. Additionally, in no event will the Company be required to net cash settle the warrants. If the Company is unable to complete a Business Combination within the Combination Period and the Company liquidates the funds held in the Trust Account, holders of warrants will not receive any of such funds with respect to their warrants, nor will they receive any distribution from the Company's assets held outside of the Trust Account with respect to such warrants. Accordingly, the warrants may expire worthless. A The Private Placement Warrants are identical to the Public Warrants, except that the Private Placement Warrants only allow the holder thereof to one ordinary share. Additionally, the Private Placement Warrants will be exercisable on a cashless basis and be non-redeemable so long as they are held by the initial purchasers or their permitted transferees. If the Private Placement Warrants are held by someone other than the initial purchasers or their permitted transferees, the Private Placement Warrants will be redeemable by the Company and exercisable by such holders on the same basis as the Public Warrants. A Within ASC 815, Derivative and Hedging, Section 815-40-15 addresses equity versus liability treatment and classification of equity-linked financial instruments, including warrants, and states that a warrant may be classified as a component of equity only if, among other things, the warrant is indexed to the issuer's ordinary share. Under ASC Section 815-40-15, a warrant is not indexed to the issuer's ordinary share if the terms of the warrant require an adjustment to the exercise price upon a specified event and that event is not an input to the fair value of the warrant. Based on management's evaluation, the Company's audit committee, in consultation with management, concluded that the Company's Private Placement Warrants and Public Warrants are not indexed to the Company's ordinary share in the manner contemplated by ASC Section 815-40-15 because the holder of the instrument is not an input into the pricing of a fixed-for-fixed option on equity shares. In addition, based on management's evaluation, the Company's audit committee, in consultation with management, concluded that certain warrant provisions preclude equity treatment as by ASC Section 815-10-15. A The Company accounts for its Public Warrants and Private Placement Warrants as liabilities as set forth in ASC 815-40-15-7D and 7F. See below for details over the methodology and valuation of the Warrants. A The Company follows the guidance in ASC Topic 820, Fair Value Measurement for its financial assets and liabilities that are re-measured and reported at fair value at each reporting period, and non-financial assets and liabilities that are re-measured and reported at fair value at least annually. A The fair value of the Company's financial assets and liabilities reflects management's estimate of amounts that the Company would have received in connection with the sale of the assets or paid in connection with the transfer of the liabilities in an orderly transaction between market participants at the measurement date. In connection with measuring the fair value of its assets and liabilities, the Company seeks to maximize the use of observable inputs (market data obtained from independent sources) and to minimize the use of unobservable inputs (internal assumptions about how market participants would price assets and liabilities). The following fair value hierarchy is used to classify assets and liabilities based on the observable inputs and unobservable inputs used in order to value the assets and liabilities: A Level 1: Quoted prices in active markets for identical assets or liabilities. An active market for an asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. A Level 2: Observable inputs other than Level 1 inputs. Examples of Level 2 inputs include quoted prices in active markets for similar assets or liabilities and quoted prices for identical assets or liabilities in markets that are not active. A Level 3: Unobservable inputs based on our assessment of the assumptions that market participants would use in pricing the asset or liability. A F-36A A The following table presents information about the Company's assets that are measured at fair value on a recurring basis at December 31, 2023 and 2022 and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value: Schedule of fair value hierarchy A A A A A A A Description A Level A December 31, 2023 A December 31, 2022 A Warrant Liability A Public Warrants A 1 A \$ 232,500 A \$ 750,000 A Warrant Liability A Private Placement Warrants A 3 A \$ 324,750 A \$ 375,000 A The Warrants are accounted for as liabilities in accordance with ASC 815-40 and are presented within warrant liabilities on the accompanying consolidated balance sheets. The warrant liabilities are measured at fair value at inception and on a recurring basis, with changes in fair value presented in the consolidated statements of operations. A The Warrants were valued using a binomial lattice model, which is considered to be a Level 3 fair value measurement. The binomial lattice model's primary unobservable input utilized in determining the fair value of the Warrants is the expected volatility of the ordinary shares. The expected volatility as of the Initial Public Offering date was derived from observable public warrant pricing on comparable "blank-check" companies without an identified target. For periods subsequent to the detachment of the Public Warrants from the Units, the close price of the Public Warrant price will be used as the fair value as of each relevant date. A The following table provides quantitative information regarding Level 3 fair value measurements: Schedule of fair value assumptions A A A A A A December 31, 2023 A December 31, 2022 A Risk-free interest rate A 3.84% A 3.97% A Expected volatility A 82.12% A 67.1% A Exercise price A \$11.50 A \$11.50 A Stock Price A \$0.78 A \$1.53 A The following table presents the changes in the fair value of warrant liabilities: Schedule of changes in fair value of warrant liabilities A A A A A A Private Placement A Public A Warrant Liabilities A Fair value as of December 31, 2022 A \$375,000 A \$750,000 A \$1,125,000 A Change in valuation inputs A 1,012,500 A A 375,000 A A 1,387,500 A Fair value as of March 31, 2023 A 1,387,500 A A 1,125,000 A A 2,512,500 A Change in valuation inputs A 75,000 A A 600,000 A A (525,000) A Fair value as of June 30, 2023 A 1,462,500 A A 525,000 A A 1,987,500 A Change in valuation inputs A (1,253,625) A A (355,500) A A (1,609,125) A Fair value as of September 30, 2023 A 208,875 A A 169,500 A A 378,375 A Change in valuation inputs A 115,875 A A 63,000 A A 178,875 A Fair value as of December 31, 2023 A \$324,750 A A \$232,500 A A \$557,250 A A There were no transfers in or out of Level 3 from other levels in the fair value hierarchy during the years ended December 31, 2023 and 2022. A A F-37A A NOTE 5 A CAPITAL STRUCTURE A The total number of shares of stock which the corporation shall have authority to issue is 160,000,000 shares, of which 150,000,000 shares of \$0.0001 par value shall be designated as common stock and 10,000,000 shares of \$0.0001 shall be designated as preferred stock. The preferred stock authorized by the Company's Articles of Incorporation may be issued in one or more series. The Board of Directors of the Corporation is authorized to determine or alter the rights, preferences, privileges, and restrictions granted or imposed upon any wholly unissued series of preferred stock, and within the limitations or restrictions stated in any resolution or resolutions of the Board of Directors originally fixing the number of shares constituting any series, to increase or decrease (but not below the number

December 31, 2023, 1,757,500 Series A Warrants and 2,014,000 Series B Warrants. For the year ended December 31, 2023 and 2022, the Company recorded \$477,503 and \$0, respectively, for stock-based compensation expense related to stock options. As of December 31, 2023, unamortized stock-based compensation for stock options was \$1,223,502 to be recognized through December 31, 2027. The options granted during the year ended December 31, 2023 were valued using the Black-Scholes option pricing model using the following weighted average assumptions: Schedule of options assumptions: A. For the year ended December 31, 2023, Expected term, in years: 5.53A Expected volatility: 79.87% Risk-free interest rate: 4.38% Dividend yield: 0.00% B. For the year ended December 31, 2022, Expected term, in years: 5.53A Expected volatility: 79.87% Risk-free interest rate: 4.38% Dividend yield: 0.00% C. As a result of the Merger on October 28, 2022, all surviving warrants from Coeptis Therapeutics, Inc. were converted using a 2.9685:1 ratio, and became exercisable to acquire shares of the Company's common stock. A. On November 23, 2020, Coeptis Therapeutics, Inc. (under its prior name Vinings Holdings Inc.) issued a class A and a class B warrant to Coral Investment Partners, LP (the "CIP"), with each warrant granting CIP the right to purchase 500,000 shares of common stock at a price of \$2.00 for Class A or \$5.00 for Class B. The warrants expired on November 30, 2023. A. Warrant Holder 1A. On May 28, 2021, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 500,000 shares of common stock at a price of \$1.00 per share, and 500,000 shares at \$5.00 per share. The warrants expire on June 1, 2026. As part of the call, 2,500 warrants at \$1 per share were exercised on July 28, 2022. As of December 31, 2023, the remaining warrants outstanding are exercisable to acquire 504,460 shares of the Company's common stock on an as converted basis resulting from the consummation of the Business Combination in October 2022. A. Warrant Holder 2A. On July 30, 2021, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 200,000 shares of common stock at a price of \$1.00 per share, 100,000 shares at \$2.00 per share, and 100,000 shares at \$5.00 per share. The warrants expire on July 26, 2026. As part of the call, 5,000 warrants at \$1 per share were exercised on March 1, 2022, and 195,000 warrants at \$1 per share and 75,000 warrants at \$2 per share were exercised on June 27, 2022. 25,000 warrants at \$2 per share expired on September 13, 2022 as a result of the call. As of December 31, 2023, the remaining warrants outstanding are exercisable to acquire 33,687 shares of the Company's common stock on an as converted basis resulting from the consummation of the Business Combination in October 2022. A. On September 22, 2021, Coeptis Therapeutics, Inc. issued a warrant in conjunction with the termination of the license right (see Note 3) with Purple, granting Purple the right to purchase 300,000 shares of common stock at \$5.00 per share, subject to certain adjustments. During 2021, the Company recorded \$1,897,585 as general and administrative expense in condensed consolidated statement of operations upon immediate vesting of the Warrant. The warrant was valued using the Black-Scholes option pricing model using the following assumptions: 1) exercise price of \$5.00 per share, 2) fair value of \$6.50 per share, 3) discount rate of 0.48%, 3) dividend rate of 0%, and 4) a term of 3 years. As of December 31, 2023, all warrants remain outstanding and are exercisable to acquire 101,061 shares of the Company's common stock on an as converted basis resulting from the consummation of the Business Combination in October 2022. A. Warrant Holder 3A. On December 20, 2021, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for services to be provided, granting the warrant holder the right to purchase 600,000 shares of common stock at a price of \$1.00 per share. The warrants expire on December 20, 2026. As part of the call, 300,000 of the warrants were transferred to Warrant Holder 4, and 175,000 of the warrants were transferred to Warrant Holder 5. The remaining 115,000 warrants at \$1 per share were exercised on August 19, 2022, and 10,000 warrants at \$1 per share expired on September 13, 2022 as a result of the call. As of December 31, 2023, none of these warrants were outstanding. A. Warrant Holder 4A. On July 13, 2022, Warrant Holder 3 transferred 300,000 warrants to Warrant Holder 4 with the same terms. As part of a call, 300,000 warrants at \$1 per share were exercised on August 19, 2022. As of December 31, 2023, none of these warrants were outstanding. A. Warrant Holder 5A. On September 6, 2022, Warrant Holder 3 transferred 175,000 warrants to Warrant Holder 5 with the same terms, and Warrant Holder 9 transferred 200,000 warrants to Warrant Holder 5 with the same terms. December 31, 2023, all warrants remain outstanding and are exercisable to acquire 126,326 shares of the Company's common stock on an as converted basis resulting from the consummation of the Business Combination in October 2022. A. Warrant Holder 6A. On January 28, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for contemplation of a debt extension, granting the warrant holder the right to purchase 250,000 shares of common stock at a price of \$1.50 per share. The warrants expire on January 31, 2024. The warrants were expensed immediately as a loss on extinguishment of debt. Subsequently, on April 14, 2022, an agreement was executed with the debt holder extending the maturity of the debt to July 31, 2022 in recognition of the warrants issued on January 28, 2022. This amendment was treated as a debt modification. As of December 31, 2023, all warrants remain outstanding and are exercisable to acquire 84,217 shares of the Company's common stock on an as converted basis resulting from the consummation of the Business Combination in October 2022. A. Warrant Holder 7A. On January 28, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 400,000 shares of common stock at a price of \$1.50 per share. The warrants expire on January 31, 2024. The warrants were expensed immediately as a loss on extinguishment of debt. Subsequently, on April 14, 2022, an agreement was executed with the debt holder extending the maturity of the debt to July 31, 2022 in recognition of the warrants issued on January 28, 2022. This amendment was treated as a debt modification. As of December 31, 2023, all warrants remain outstanding and are exercisable to acquire 134,747 shares of the Company's common stock on an as converted basis resulting from the consummation of the Business Combination in October 2022. A. Warrant Holder 8A. On January 28, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 775,000 shares of common stock at a price of \$1.50 per share. The warrants expire on January 31, 2024. As part of the call, 775,000 warrants at \$1.50 per share were exercised on September 14, 2022. As of December 31, 2023, none of these warrants were outstanding. A. Warrant Holder 9A. On January 28, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 200,000 shares of common stock at a price of \$1.50 per share. The warrants expire on January 31, 2024. As part of the call, all 200,000 warrants at \$1.50 per share were transferred to Warrant Holder 5. As of December 31, 2023, none of these warrants were outstanding. A. Warrant Holder 10A. On January 28, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 350,000 shares of common stock at a price of \$1.50 per share. The warrants expire on January 31, 2024. As part of the call, 53,334 warrants at \$1.50 per share were exercised on March 1, 2022, 50,000 warrants at \$1.50 per share were exercised on August 19, 2022 and 246,666 warrants at \$1.50 per share were exercised on September 14, 2022. As of December 31, 2023, none of these warrants were outstanding. A. Warrant Holder 11A. On January 28, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 150,000 shares of common stock at a price of \$1.00 per share and 150,000 shares at \$2.00 per share. The warrants expire on January 31, 2024. On April 14, 2022, the Company issued an additional warrant in exchange for professional services, granting the warrant holder the right to purchase an additional 170,000 shares of common stock at a price of \$1.50 per share. The warrants expire on January 31, 2024. As of December 31, 2023, all warrants remain outstanding and are exercisable to acquire 158,328 shares of the Company's common stock on an as converted basis resulting from the consummation of the Business Combination in October 2022. A. Warrant Holder 12A. On January 28, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 1,018,050 shares of common stock at a price of \$1.50 per share. The warrants expire on January 31, 2024. As part of the call, 100,000 warrants at \$1.50 per share were exercised on August 19, 2022, and 918,050 warrants at \$1.50 per share were exercised on September 14, 2022. As of December 31, 2023, none of these warrants were outstanding. A. Warrant Holder 13A. On January 28, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 225,000 shares of common stock at a price of \$1.50 per share. The warrants expire on January 31, 2024. As part of the call, 15,000 warrants at \$1.50 per share were exercised on March 1, 2022, and 210,000 warrants at \$1.50 per share were exercised on September 14, 2022. As of December 31, 2023, none of these warrants were outstanding. A. Warrant Holder 14A. On January 28, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 100,000 shares of common stock at a price of \$1.00 per share. The warrants expire on January 31, 2024. As part of the call, 100,000 warrants at \$1 per share were exercised on August 19, 2022. As of December 31, 2023, none of these warrants were outstanding. A. Warrant Holder 15A. On January 28, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 100,000 shares of common stock at a price of \$1.50 per share. The warrants expire on January 31, 2024. As part of the call, 100,000 warrants at \$1.50 per share were exercised on September 14, 2022. As of December 31, 2023, none of these warrants were outstanding. A. Warrant Holder 16A. On January 28, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 100,000 shares of common stock at a price of \$1.50 per share. The warrants expire on January 31, 2024. As part of the call, 25,000 warrants at \$1.50 per share were exercised on June 27, 2022, and 75,000 warrants at \$1.50 per share were exercised on September 14, 2022. As of December 31, 2023, none of these warrants were outstanding. A. Warrant Holder 17A. On January 28, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 52,050 shares of common stock at a price of \$1.50 per share. The warrants expire on January 31, 2024. As part of the call, 52,050 warrants at \$1.50 per share were exercised on September 14, 2022. As of December 31, 2023, none of these warrants were outstanding. A. Warrant Holder 18A. On March 30, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in conjunction with an investment, granting the warrant holder the right to purchase 250,000 shares of common stock at a price of \$3.00 per share. The warrants expire on March 30, 2024. As of December 31, 2023, all warrants remain outstanding and are exercisable to acquire 84,217 shares of the Company's common stock on an as converted basis resulting from the consummation of the Business Combination in October 2022. A. Warrant Holder 19A. On March 30, 2022, Coeptis Therapeutics, Inc. issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 3

Holder 24A 10/23/2023\$ 1.40\$ 4/26/2029\$ 6,000\$ 6.00\$ Pre-Funded Warrants 2A 12/28/2023\$ 0.0000\$ 6.00\$ 1,200,000\$ 6.00\$ A Total Warrants outstanding\$ 13,232,043\$ 1,563,911\$ 46,046\$ 23,161\$ *Pre-funded warrants, do not expire. A Options/Stock Awards \$ On January 27, 2023, the Company granted options to purchase an aggregate of 1,357,500 shares of our common stock under the 2022 Equity Incentive Plan, to various officers, directors, employees and consultants, at an average exercise price of \$1.63 per share. The Company had also granted a stand-alone option to a former employee to purchase up to 100,000 shares of our common stock at an exercise price of \$10 per share, however, the stand-alone option expired by its terms on January 31, 2024. On October 2, 2023, the Company granted additional options to purchase an aggregate of 300,000 shares of our common stock to two employees at an average price of \$1.07. A Subscription receivable - In September 2023, the Company agreed to issue 500,000 shares of common stock to the borrower for a principal sum amount of \$500,000. The outstanding balance of the receivable is \$500,000 in subscription receivable at December 31, 2023. See Note 10 for further detail. A In September 2023, the Company agreed to issue 2,000,000 shares of common stock to the borrower for a principal sum amount of \$2,000,000. The outstanding balance of the receivable is \$2,000,000 in subscription receivable at December 31, 2023. A In December 2023, the Company agreed to grant pre-funded warrants exercisable to acquire up to 1,200,000 shares of common stock to the borrower for a principal sum amount of \$1,000,000. The outstanding balance of the receivable is \$1,000,000 in subscription receivable at December 31, 2023. A A F-44A A NOTE 6 \$ COMMITMENTS AND CONTINGENCIES A Leases - The Company leases office space under an operating lease commencing December 1, 2017 through November 30, 2019 and a first lease extension commencing December 1, 2019 through May 31, 2020. The second lease extension extends the lease for twenty-four months, beginning on June 1, 2020 and ending on May 31, 2022. The third lease extension extends the lease for twenty-four months, beginning on June 1, 2022 and ending on May 31, 2024. The fourth lease extension, signed on January 30, 2024, extends the lease for twenty-four months, beginning on June 1, 2024 and ending on May 31, 2026. The monthly rent is \$3,750 and increasing to \$3,805 for the first year of the extension and \$3,860 for the second year of the extension. A On January 1, 2019, the Company adopted ASC Topic 842, Leases, requiring this lease to be recorded as an asset and corresponding liability on its consolidated balance sheet. The Company records rent expense associated with this lease on the straight-line basis in conjunction with the terms of the underlying lease. During both the years ended December 31, 2023 and 2022, rents paid totaled \$45,000. A Future minimum rental payments required under the lease are as follows: Schedule of future minimum rental payments\$ 2024\$ 45,385\$ 2025\$ 46,046\$ 2026\$ 23,161\$ Total minimum lease payments\$ 114,592\$ Less amount representing interest\$ (15,366)\$ Present value of minimum lease payments\$ 99,226\$ A As of December 31, 2023, the Company had recorded a right of use asset of \$97,571 and current and non-current lease liabilities of \$38,047 and \$61,179 respectively. A Legal Matters \$ The Company is currently not a defendant in any litigation or threatened litigation that could have a material effect on the Company's consolidated financial statements. A University of Pittsburgh Option Agreement \$ On April 29, 2022, the Company entered into an exclusive option agreement with University of Pittsburgh for rights to three chimeric antigen receptor T-cell (CAR T) technologies that offer the potential to address a range of hematologic and solid tumors. Among the initial cancer indications under development are pre-clinical programs targeting breast cancer and ovarian cancer. The exclusive option agreement involves the intellectual property rights to three technologies jointly developed in the laboratories of Jason Lohmueller, Ph.D., Assistant Professor of Immunology; Alexander Deiters, Ph.D., Professor of Chemistry; and Olivera Finn, Ph.D., Professor of Immunology: 1) mSA2 affinity-enhanced biotin-binding CAR, 2) universal self-labeling SynNotch and CARs for programmable antigen-targeting, and 3) conditional control of universal CAR T-cells through stimulus-reactive adaptors. Per the option agreement, the Company paid the University of Pittsburgh a non-refundable fee of \$5,000 for the exclusive option to license the patent rights to each of the three technologies. On October 16, 2023, the Company terminated the remaining portion of the option agreement with the University of Pittsburgh. A A F-45A A CAR T License \$ On August 31, 2022, the Company entered into an exclusive license agreement with the University of Pittsburgh for certain intellectual property rights related to the universal self-labeling SynNotch and CARs for programmable antigen-targeting technology platform. The Company paid the University of Pittsburgh a non-refundable fee in the amount of \$75,000 for the exclusive patent rights to the licensed technology. Under the terms of the agreement, the Company has been assigned the worldwide development and commercialization rights to the licensed technology in the field of human treatment of cancer with antibody or antibody fragments using SNAP-CAR T-cell technology, along with (i) an intellectual property portfolio consisting of issued and pending patents and (ii) options regarding future add-on technologies and developments. In consideration of these rights, the Company paid an initial license fee of \$75,000, and will have an annual maintenance fees ranging between \$15,000 and \$25,000, as well as developmental milestone payments (as defined in the agreement) and royalties equal to 3.5% of net sales. On January 25, 2023, the Company entered into a corporate research agreement with the University of Pittsburgh for the pre-clinical development of SNAP-CAR T-cells targeting HER2. The Company agreed to pay \$716,714 for performance-based milestones over a two-year term, and no payments have been made as of December 31, 2023. A In September 2023, the Company expanded its exclusive license agreement with the University of Pittsburgh to include the SNAP-CAR technology platform in natural killer (NK) cells. The Company agreed to pay \$2,000 to amend the agreement. A Deverra Therapeutics, Inc. \$ On August 16, 2023, the Company entered into an exclusive licensing arrangement (the "License Agreement") with Deverra Therapeutics Inc. (Deverra), pursuant to which the Company completed the exclusive license of key patent families and related intellectual property related to a proprietary allogeneic stem cell expansion and directed differentiation platform for the generation of multiple distinct immune effector cell types, including natural killer (NK) and monocyte/macrophages. The License Agreement provides the Company with exclusive rights to use the license patents and related intellectual property in connection with development and commercialization efforts in the defined field of use (the "Field") of (a) use of unmodified NK cells as anti-viral therapeutic for viral infections, and/or as a therapeutic approach for treatment of relapsed/refractory AML and high-risk MDS; (b) use of Deverra's cell therapy platform to generate NK cells for the purpose of engineering with Coeptis SNAP-CARs and/or Coeptis GEAR Technology; and (c) use of Deverra's cell therapy platform to generate myeloid cells for the purpose of engineering with the Company's current SNAP-CAR and GEAR technologies. In support of the exclusive license, the Company also entered into with Deverra (i) an asset purchase agreement (the "APA") pursuant to which the Company purchased certain assets from Deverra, including but not limited to two Investigational New Drug (IND) applications and two Phase 1 clinical trial stage programs (NCT04901416, NCT04900454) investigating infusion of DVX201, an unmodified natural killer (NK) cell therapy generated from pooled donor CD34+ cells, in hematologic malignancies and viral infections and (ii) a non-exclusive sublicense agreement (the "Sublicense Agreement"), in support of the assets obtained by the exclusive license, pursuant to which the Company sublicensed from Deverra certain assets which Deverra has rights to pursuant a license agreement (the "FHCR Agreement") by and between Deverra and The Fred Hutchinson Cancer Research Center (FHCR). A As consideration for the transactions described above, the Company paid Deverra approximately \$570,000 in cash, issued to Deverra 4,000,000 shares of the Company's common stock and assumed certain liabilities related to the ongoing clinical trials. Total consideration paid was \$4,937,609, which was fully expensed in accordance with ASC 730, and is reflected within research and development in the accompanying consolidated statement of operations for the year ended December 31, 2023. In addition, in accordance with the terms of the Sublicense Agreement, the Company agreed to pay FHCR certain specified contingent running royalty payments and milestone payments under the FHCR Agreement, in each case to the extent such payments are triggered by the Company's development activities. A On October 26, 2023, the Company entered into a Shared Services Agreement (the "SSA") with Deverra, in accordance with requirements set forth in the APA. Under the terms of the SSA, Coeptis and Deverra will share resources and collaborate to further the development of Coeptis' GEAR and SNAP-CAR platforms, as well as the purchased and licensed assets under the License Agreement and APA. The term of the SSA is six months from the effective date. A A F-46A A Registration Rights A Pursuant to a registration rights agreement entered into on October 29, 2020, the holders of the founder shares, the Private Placement Warrants and underlying securities, and any securities issued upon conversion of Working Capital Loans (and underlying securities) would be entitled to registration rights pursuant to a registration rights agreement. The holders of at least a majority in interest of the then-outstanding number of these securities were entitled to make up to three demands, excluding short form demands, that the Company register such securities. In addition, the holders have certain "piggy-back" registration rights with respect to registration statements filed subsequent to the consummation of a Business Combination. Notwithstanding the foregoing, Imperial, I-Bankers and Northland did not exercise their demand and "piggy-back" registration rights after five (5) and seven (7) years after the effective date of the registration statement and did not exercise its demand rights on more than one occasion. The registration rights agreement did not contain liquidating damages or other cash settlement provisions resulting from delays in registering the Company's securities. The Company would bear the expenses incurred in connection with the filing of any such registration statements. A NOTE 7 \$ 401(k) PROFIT-SHARING PLAN A The Company sponsors a qualified profit-sharing plan with a 401(k) feature that covers all eligible employees. Participation in the 401(k) feature of the plan is voluntary. Participating employees may defer up to 100% of their compensation up to the maximum prescribed by the Internal Revenue Code. The plan permits for employee elective deferrals but has no contribution requirements for the Company. During the years ended December 31, 2023 and 2022, no employer contributions were made. A NOTE 8 \$ INCOME TAXES A The Company has established deferred tax assets and liabilities for the recognition of future deductions or taxable amounts and operating loss carry forward. Deferred tax assets and liabilities for the recognition of future deductions or taxable amounts and operating loss carry forwards. Deferred federal and state income tax expense or benefit is recognized as a result of the change in the deferred tax asset or liability during the year using the currently enacted tax laws and rates that apply to the period in which they are expected to affect taxable income. Valuation allowances are established, if necessary, to reduce deferred tax assets to the amount that will more likely than not be realized. A During the years ended December 31, 2023 and 2022, a reconciliation of income tax benefit at the statutory rate of 30.0% and 30.8%, respectively, to income tax benefit at the Company's effective tax rate is as follows: Schedule of effective income tax reconciliation\$ 2023\$ 2022\$ Income tax benefit at statutory rate\$ 4,357,970\$ 11,648,000\$ Change in valuation allowance\$ (4,357,970)\$ (11,648,000)\$ A A A A A A Provision for federal/state income taxes\$ 2023\$ 2022\$ The income tax provision differs from the expense that would result from applying federal statutory rates to income before income taxes as follows: Schedule of income tax provision\$ 2023\$ 2022\$ Expected federal statutory income tax provision/rate\$ (2,965,619)\$ (21,0%)\$ (7,906,850)\$ (21.0%)\$ State income taxes, net of federal benefit\$ (1,392,351)\$ (9.0%)\$ (3,765,167)\$ (10.0%)\$ Other\$ 24,017\$ 0.2%\$ A A A A A A A A A A A A Income tax benefit at statutory rate\$ (4,357,970)\$ (30.0%)\$ (11,648,000)\$ (30.8%)\$ Change in valuation allowance\$ 4,357,970\$ 30.0%\$ A A A A A A A A A A A A Provision for income taxes (benefit)\$ 2023\$ 2022\$ The Company's calculation of net operating loss carryforwards: Schedule of net operating loss carryforwards\$ 2023\$ 2022\$ Deferred tax assets\$ 2023\$ 2022\$ Net operating loss carryforwards\$ 22,473,712\$ 18,429,000\$ Derivative liability warrants\$ 2023\$ 2022\$ Section 174 research and development\$ 1,799,825\$ 1,799,825\$ PPE and intangible assets\$ 416,708\$ 416,708\$ State taxes\$ (1,554,275)\$ 2023\$ 2022\$ Total deferred tax assets\$ 23,135,970\$ 18,778,000\$ Less valuation allowance\$ (23,135,970)\$ (18,778,000)\$ Net deferred tax assets\$ 2023\$ 2022\$ A At December 31, 2023, the Company has approximately \$75,000,000 of unused net operating loss carry forwards. Unused net operating loss carry forwards may provide future benefits, although there can be no assurance that these net operating losses will be realized in the future. The tax benefits of these loss carry forwards have been fully offset by a valuation allowance. These losses may be used to offset future taxable income and will carry forward indefinitely. A NOTE 9 \$ NOTE RECEIVABLE A On July 19, 2023 the Company entered into a promissory note agreement with Deverra. The Company agreed to make advances of principal to Deverra of up to an aggregate amount equal to \$572,000. Any advances are at the sole discretion of the Company. The outstanding unpaid principal balance of the note bears interest at 3% per annum and was due and payable on the Maturity Date, September 30, 2023. A In the event that a certain business transaction between the Company and Deverra as contemplated by that certain binding term sheet dated April 13, 2023, and referenced in Note 6, is consummated prior to the Maturity Date, the full amounts due under this note shall be applied against the cash portion of any closing payment due from the Company in connection with such transaction and any excess amounts under this note shall be treated as additional purchase price in connection with the transaction. A As of September 30, 2023, and in relation to the Deverra asset purchase referenced in Note 6, \$567,609 of principal and \$2,892 of interest were applied against the cash portion of the closing payment with the Company in connection with such transaction. The note is considered paid in full. A In September 2023, the Company entered into a note agreement with a third-party borrower. The Company agreed to issue 600,000 shares of common stock to the borrower for a principal sum amount of \$500,000. The outstanding unpaid principal balance of the note bears interest at 6% per annum and is due and payable to the Company on the Maturity Date, August 30, 2024. See Note 10 below. A A F-48A A NOTE 10 \$ RELATED PARTY TRANSACTION A In September 2023, the Company entered into a transaction with AG Bio Life Capital I LP (AGAG), a Delaware limited partnership, where an employee of the Company is the general partner. The Company agreed to issue 600,000 shares of common stock of the Company (AGAG Shares) to AG, in exchange for \$600,000, \$100,000 payable in cash and the balance payable under a promissory note (AGAG Note). The principal amount including all interest under the AG Note is due and payable by AG no later than August 30, 2024 (the "AGAG Maturity Date"). The outstanding unpaid principal balance of the AG Note bears interest commencing as of the Company's next registration statement at the rate of six (6%) percent per annum, which interest rate will increase to eighteen (18%) percent per annum in the event an event of default occurs under the AG Note, computed on the basis of the actual number of days elapsed and a year of 365 days. AG has the option of repaying the obligations under the AG Note in advance of the AG Maturity Date, in whole or in part, at any time upon at least thirty (30) days prior written notice delivered to the Company. AG has certain obligations to contribute the proceeds of the sale of its AG Shares to the Company, in the event that any AG Shares are sold prior to the AG Maturity Date. A NOTE 11 \$ SUBSEQUENT EVENTS A Management of the Company has performed a review of all events and transactions occurring after the consolidated balance sheet date of December 31, 2023 for items that would require adjustment to or disclosure in the accompanying consolidated financial statements and noted there were no such events or transactions other than the following. A On January 3, 2024, the Company entered into an unsecured note agreement with an unrelated third party in the principal amount of \$1,500,000, which was issued with a 10% original issue discount. The original principal amount, together with interest of 8%, is payable by the Company on April 15, 2024, and may be extended at the option of the holder. A A F-49A A Part II A INFORMATION NOT REQUIRED IN PROSPECTUS A Item 13. Other Expenses of Issuance and Distribution. A We estimate that expenses in connection with the distribution described in this registration statement (other than brokerage commissions, discounts or other expenses relating to the sale of the shares in this offering) will be as set forth below. We will pay all of the expenses with respect to the distribution, and such amounts, with the exception of the SEC registration fee and FINRA fee, are estimates. A SEC expenses\$ A Legal fees and expenses\$ A Accounting fees and expenses\$ A Miscellaneous expenses\$ A Total offering expenses\$ A Item 14. Indemnification of Directors and Officers A Section 102 of the DGCL permits a corporation to eliminate the personal liability of directors of a corporation to the corporation or its stockholders for monetary damages for a breach of fiduciary duty as a director, except where the director breached his duty of loyalty, failed to act in good faith, engaged in intentional misconduct or knowingly violated a law, authorized the payment of a dividend or approved a stock repurchase in violation of Delaware corporate law or obtained an improper personal benefit. Our Certificate of Incorporation provides that, pursuant to Delaware law, our directors shall not be liable for monetary damages for breach of the directors' fiduciary duty of care to us and our stockholders. This provision does not eliminate the duty of care, and in appropriate circumstances equitable remedies such as injunctive or other forms of non-monetary relief will remain available under Delaware law. In addition, each director will continue to be subject to liability for breach of the director's duty of loyalty to us or our stockholders for acts or omissions not in good faith or involving intentional misconduct or knowing violations of the law, for actions leading to improper personal benefit to the director, and for payment of dividends or approval of stock repurchases or redemptions that are unlawful under Delaware law. The provision also does not affect a director's responsibilities under any other law, such as the federal securities laws or state or federal environmental laws. A Section 145 of the DGCL provides that a corporation has the power to indemnify a director, officer, employee, or agent of the corporation, or a person serving at the request of the corporation for another corporation, partnership, joint venture, trust or other enterprise in related capacities against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with an action, suit or proceeding to which he was or is a party or is threatened to be made a party to any threatened, ending or completed action, suit or proceeding by reason of such position, if such person acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the corporation, and, in any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful, except that, in the case of actions brought by or in the right of the corporation, no indemnification shall be made with respect to any claim, issue or matter as to which such person shall have been adjudged to be liable to the corporation unless and only to the extent that the

Court of Chancery or other adjudicating court determines that, despite the adjudication of liability but in view of all of the circumstances of the case, such person is fairly and reasonably entitled to indemnify for such expenses which the Court of Chancery or such other court shall deem proper. Our Bylaws provide for the indemnification of its directors to the fullest extent permitted by the Delaware General Corporation Law. A A A II-1A A A We intend to enter into indemnification agreements with each of our directors and executive officers. We expect the indemnification agreement to provide, among other things, that we will indemnify and hold harmless each person subject to an indemnification agreement (each, an "Indemnified Party") to the fullest extent permitted by applicable law from and against all losses, costs, liabilities, judgments, penalties, fines, expenses and other matters that may result or arise in connection with such Indemnified Party serving in his or her capacity as a director of ours or serving at our direction as a director, officer, employee, fiduciary or agent of another entity. We expect the indemnification agreement to further provide that, upon an Indemnified Party's request, we will advance expenses to the Indemnified Party to the fullest extent permitted by applicable law. Pursuant to the indemnification agreement, we intend that an Indemnified Party is presumed to be entitled to indemnification and we have the burden of proving otherwise. We also intend to secure and maintain in full force and effect directors' liability insurance. If indemnification under an indemnification agreement is unavailable to an Indemnified Party for any reason, we, in lieu of indemnifying the Indemnified Party, will contribute to any amounts incurred by the Indemnified Party in connection with any claim relating to an indemnifiable event in such proportion as is deemed fair and reasonable in light of all of the circumstances to reflect the relative benefits received or relative fault of the parties in connection with such event. A We maintain a general liability insurance policy that covers certain liabilities of directors and officers of our corporation arising out of claims based on acts or omissions in their capacities as directors or officers. In any underwriting agreement we enter into in connection with the sale of Common Stock being registered hereby, the underwriters will agree to indemnify, under certain conditions, us, our directors, our officers and persons who control us within the meaning of the Securities Act against certain liabilities. A Item 15. Recent Sales of Unregistered Securities. A Set forth below is information regarding shares of capital stock issued by us within the past threeA years (information on issuances prior to December 30, 2024 are presented on a pre-reverse Stock Split basis). A On October 28, 2022, in connection with the Merger, the Company assumed warrants from Coeptis Therapeutics, Inc. and delivered to the holders thereof replacement warrants to purchase 1,563,912 shares of the Company's common stock at an average exercise price of approximately \$7.93. A In January 2023 the Company issued an aggregate of 874,197 shares of its common stock to service providers as compensation for services. A In January 2023 the Company granted options to purchase an aggregate of 1,357,500 shares of its common stock under the 2022 Equity Incentive Plan, to various officers, directors, employees and consultants, at an average exercise price of \$1.63 per share. In October 2023 the Company granted options to purchase an aggregate of 300,000 shares of its common stock under the 2022 Equity Incentive Plan, to two officers/employees and consultants, at an exercise price of \$1.07 per share. The Company has also granted a stand-alone option to a former employee to purchase up to 100,000 shares of our common stock at an exercise price of \$10 per share. A In April 2023 the Company issued an aggregate of 1,000,000 shares of common stock in connection with the termination of several investment banking agreements and all future rights and obligations under such agreements. A In June 2023, in connection with the June 2023 Offering, the Company issued warrants to the underwriter of such offering to acquire up to 210,000 shares of the Company's common stock at an exercise price of \$1.25. The underwriter warrants were amended in October 2023, to an exercise price of \$1.36 per share. A On August 16, 2023, Coeptis Therapeutics Holdings, Inc. (the "Company") entered into an exclusive licensing arrangement (with Deverra Therapeutics Inc., and issued to Deverra 4,000,000 shares of the Company's common stock and assumed certain liabilities related to the ongoing clinical trials. A On September 29, 2023, the Company issued 2,400,000 shares of common stock of the Company to a private investor in exchange for \$2,400,000, \$400,000 of which was paid in cash and the balance of which was paid with a promissory note. A A II-2A A On September 29, 2023, the Company issued 600,000 shares of common stock of the Company to a private investor in exchange for \$600,000, \$100,000 of which was paid in cash and the balance of which was paid with a promissory note. A On October 26, 2023, in connection with the private placement described elsewhere in the prospectus, the Company issued to an institutional investor (i) 777,000 Shares of the Company's common stock, (ii) Pre-Funded Warrants to purchase up to 1,223,000 shares of Common Stock, (iii) Series A Warrants to purchase up to 2,000,000 shares of Common Stock with an exercise price of \$1.36 per share, and (iv) Series B Warrants (the "Series B Warrants" and together with the Pre-Funded Warrants and the Series A Warrants, the "Warrants") to purchase up to 2,000,000 shares of Common Stock with an exercise price of \$1.36 per share, for gross proceeds to the Company of \$2,000,000. In connection with the October 2023 private placement, the Company also issued placement agent warrants (the "Placement Agent Warrants") to purchase 120,000 shares of our common stock at an exercise price of \$1.40 per share. A In December 2023 the Company sold a pre-funded warrant to AMLS Holdings, LLC that are currently exercisable to acquire up to 2,000,000 of the shares of Common Stock being registered hereunder for the benefit of such shareholder, for gross proceeds to the Company of \$1,200,000 comprised of \$100,000 in cash and a \$1,100,000 promissory note. The promissory note accrues interest at the rate of six (6%) percent per annum (increasing to eighteen percent (18%) per annum from and after the occurrence of a default) and matures on November 29, 2024, and has provision for mandatory prepayment. A In February 2024 the Company sold a pre-funded warrant to Alamo Board Marketing, LLC that area currently exercisable to acquire up to 6,000,000 of the shares being registered hereunder for the benefit of such shareholder, for gross proceeds to the Company of \$2,400,000 comprised of \$500,000 in cash and a \$1,900,000 promissory note. The promissory note accrues interest at the rate of six (6%) percent per annum (increasing to eighteen percent (18%) per annum from and after the occurrence of a default) and matures on December 31, 2024, and has provision for mandatory prepayment. A Between June 14, 2024 and January 9, 2025, the Company sold 6,870 shares of its Series A Preferred Stock for aggregate gross proceeds of \$6,870,000, Christopher Calise, a current member of our Board of Directors, participated in the offering through entities controlled by him for a combination of cash and short-term collateralized promissory notes. A In November 2024, we issued 400,000 shares of Common Stock (the "Commitment Shares"), to the Yorkville as consideration for Yorkville's commitment to purchase shares of Common Stock at the Company's direction upon the terms and subject to the conditions set forth in the SEPA, upon execution of the SEPA. In the SEPA, the Yorkville represented to the Company among other things, that it is an "accredited investor" (as such term is defined in Rule 501(a) of Regulation D under the Securities Act). The Commitment Shares are being issued and sold by the Company to Yorkville in reliance upon the exemptions from the registration requirements of the Securities Act afforded by Section 4(a)(2) of the Securities Act. A In November 2024, we also issued a convertible promissory note in the principal amount of \$1,304,758 to Yorkville pursuant to the SEPA (the "Yorkville Promissory Note"). The Yorkville Promissory Note and the shares of Common Stock issuable upon conversion of the Yorkville Promissory Note have not been registered under the Securities Act in reliance on the exemption from registration provided by Section 4(a)(2) of the Securities Act. A These foregoing securities were issued pursuant to exemptions from registration under the Securities Act in transactions not involving an underwriter. A Item 16. Exhibits and Financial Statement Schedules. A Exhibit No. A Description A A 2.1** A Agreement and Plan of Merger and Reorganization, dated as of April 18, 2022, by and among Bull Horn Holdings Corp., a British Virgin Island corporation, BH Acquisition Sub, a Delaware corporation and Coeptis Therapeutics, Inc., a Delaware corporation (incorporated by reference from Exhibit 2.1 to Bull Horn Holdings Corp.'s Current Report on Form 8-K, as filed with the SEC on April 19, 2022) 2.2** A Certificate of Merger as filed with the Delaware Secretary of State effective October 28, 2022 (incorporated by reference to Exhibit 2.2 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on November 3, 2022) 3.1** A Amended and Restated Certificate of Incorporation of Coeptis Therapeutics Holdings, Inc. (incorporated by reference to Exhibit 3.1 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on November 3, 2022) 3.2** A Certificate of Incorporation of Coeptis Therapeutics, Inc. (incorporated by reference from the Certificate of Merger included at Exhibit 2.2 to the Current Report on Form 8-K) 3.3** A Amended and Restated Bylaws of Coeptis Therapeutics Holdings, Inc. (incorporated by reference to Exhibit 3.3 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on November 3, 2022) 3.4** A Certificate of Designation of Preferences, Rights and Limitations of the Series A Preferred Stock (incorporated by reference to Exhibit 99.1 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on June 20, 2024) 4.1** A Form of Series A Warrant (incorporated by reference to Exhibit 4.2 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on October 27, 2023) 4.2** A Form of Series B Warrant (incorporated by reference to Exhibit 4.3 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on October 27, 2023) 4.3** A Form of Placement Agent Warrant (incorporated by reference to Exhibit 4.4 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on October 27, 2023) 4.4** A Form of Pre-Funded Warrant (incorporated by reference to Exhibit 4.1 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on October 27, 2023) 4.5** A Form of Series A Warrant (incorporated by reference to Exhibit 4.3 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on June 16, 2023) 4.6** A Form of Series A Warrant (incorporated by reference to Exhibit 4.4 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on June 16, 2023) A A A II-3A A 5.1** A Opinion of Meister Seelig & Fein PLLC 10.1** A Securities Purchase Agreement (incorporated by reference to Exhibit 10.1 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on October 27, 2023) 10.2** A Registration Rights Agreement (incorporated by reference to Exhibit 10.2 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on October 27, 2023) 10.3** A Form of Placement Agency Agreement (incorporated by reference to Exhibit 10.4 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on October 27, 2023) 10.4** A Form of Warrant Amendment Agreement (incorporated by reference to Exhibit 10.5 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on October 27, 2023) 10.5** A License Agreement, dated as of August 16, 2023, by and between Coeptis Therapeutics Holdings, Inc. and Deverra Therapeutics, Inc. (incorporated by reference to Exhibit 10.1 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on August 22, 2023) 10.6** A Sublicense Agreement, dated as of August 16, 2023, by and between Coeptis Therapeutics Holdings, Inc. and Deverra Therapeutics, Inc. (incorporated by reference to Exhibit 10.2 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on August 22, 2023) 10.7** A Asset Purchase Agreement, dated as of August 16, 2023, by and between Coeptis Therapeutics Holdings, Inc. and Deverra Therapeutics, Inc. (incorporated by reference to Exhibit 10.3 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on August 22, 2023) 10.8** A Registration Rights Agreement, dated October 29, 2020, by and among Bull Horn and certain security holders (incorporated by reference to Exhibit 10.3 of Bull Horn's Form 8-K, filed with the SEC on November 3, 2020). 10.9** A Private Placement Warrants Purchase Agreement, dated October 29, 2020, by and between Bull Horn and Imperial Capital LLC, I-Bankers Securities, Inc. and Northland Securities, Inc. (incorporated by reference to Exhibit 10.4 of Bull Horn's Form 8-K, filed with the SEC on November 3, 2020). 10.10** A Private Placements Warrants Purchase Agreement, dated October 29, 2020, by and between Bull Horn and Sponsor (incorporated by reference to Exhibit 10.5 of Bull Horn's Form 8-K, filed with the SEC on November 3, 2020). 10.11** A Co-Development Option Purchase Agreement (SNP) between Coeptis and VyGen Bio, Inc. (incorporated by reference to Exhibit 4.1 to Coeptis Therapeutics, Inc.'s Form 8-K, filed with the SEC on May 11, 2021). 10.12** A Co-Development Option Purchase Agreement (GEAR) between Coeptis and VyGen Bio, Inc. (incorporated by reference to Exhibit 4.2 to Coeptis's Form 8-K, filed with the SEC on May 11, 2021). 10.13** A Amendment No. 1 to Co-Development Option Purchase Agreement (SNP) between Coeptis and VyGen-Bio, Inc. (incorporated by reference to Exhibit 4.1 to Coeptis Therapeutics, Inc.'s Form 8-K, filed with the SEC on August 19, 2021). 10.14** A Co-development and Steering Committee Agreement with VyGen-Bio, Inc. (incorporated by reference to Exhibit 4.1 to Coeptis's Therapeutics, Inc.'s Form 8-K, filed with the SEC on December 27, 2021). 10.15** A Employment Agreement between Coeptis and David Mehalick (incorporated by reference to Exhibit 4.1 to Coeptis Therapeutics, Inc.'s Form 8-K filed with the SEC on February 25, 2022). 10.16** A Employment Agreement between Coeptis and Daniel Yerace (incorporated by reference to Exhibit 4.2 to Coeptis Therapeutics, Inc.'s Form 8-K filed with the SEC on February 25, 2022). 10.17** A 2022 Equity Incentive Plan (incorporated by reference to Exhibit 4.1 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on November 3, 2022) 10.18** A Standby Equity Purchase Agreement, dated November 1, 2024, between Coeptis Therapeutics Holdings, Inc. and YA II PN, Ltd. (incorporated by reference to Exhibit 10.1 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on November 6, 2024) 10.19** A Form of Convertible Promissory Note issued to YA II PN, Ltd. (incorporated by reference to Exhibit 10.2 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on November 6, 2024) 10.20** A Registration Rights Agreement, dated November 1, 2024, between Coeptis Therapeutics Holdings, Inc. and YA II PN, Ltd. (incorporated by reference to Exhibit 10.3 of Coeptis Therapeutics Holdings, Inc.'s Form 8-K, filed with the SEC on November 6, 2024) 21.1* A Subsidiaries of Coeptis Therapeutics Holdings, Inc. 23.1* A Consent of Turner, Stone & Company, L.L.P., independent registered public accounting firm 23.2** A Consent of Meister Seelig & Fein PLLC (included in Exhibit 5.1) 107* A Filing Fee Table * Filed herewith ** Previously filed *** To be filed by amendment A A A II-4A A Item 17. Undertakings A The undersigned registrant hereby undertakes: A (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement: A (i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933; A A (ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement. A A (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement; A provided, however, that paragraphs (i), (ii) and (iii) do not apply if the registration statement is on Form A S-1A and the information required to be included in a post-effective amendment is contained in reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement; A A (2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof. A A (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering. A A (4) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser: each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use; and A A (5) That, for the purpose of determining liability of the registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities: the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser: A A A II-5A A (i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424; A A (ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant; A A (iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and A A (iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser. A Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as

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MA8:B'F'DI4E9.7JF.HJ.DI:G'FJLK.TM.WN+FPZL\$Q<R.G*TM4 MU=:7V.G.XN/DY>:GZ.GJOTI?>W/GZ JH.# 1(I O\$ /P#W<BBB< HH MHH **** 'BIJW'26IDBM/M+(' 2SGT)TJH(2OI
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Cover	9 Months Ended Sep. 30, 2024	
Cover [Abstract]		
Document Type	S-1	
Amendment Flag	false	
Entity Registrant Name	COEPTIS THERAPEUTICS HOLDINGS, INC.	
Entity Central Index Key	0001759186	
Entity Tax Identification Number	98-1465952	
Entity Incorporation, State or Country Code	DE	
Entity Address, Address Line One	105 Bradford Road	
Entity Address, Address Line Two	Suite 420	
Entity Address, City or Town	Wexford	
Entity Address, State or Province	PA	
Entity Address, Postal Zip Code	15090	
City Area Code	724-	
Local Phone Number	934-6467	
Entity Filer Category	Non-accelerated Filer	
Entity Small Business	true	
Entity Emerging Growth Company	true	
Elected Not To Use the Extended Transition Period	false	
Entity Accounting Standard	2834	
XML 18 R2.htm IDEA: XBRL DOCUMENT		
CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) - USD (\$)	Sep. 30, 2024	Dec. 31, 2023
CURRENT ASSETS		
Cash	\$ 1,137,453	\$ 1,469,134
Interest receivable	0	38,978
Prepaid assets, current portion	227,221	241,601
TOTAL CURRENT ASSETS	1,364,674	1,749,713
PROPERTY AND EQUIPMENT		
Furniture and fixtures	25,237	25,237
Less: accumulated depreciation	14,565	13,931
Furniture and fixtures, net	10,672	11,306
OTHER ASSETS		
Investments	5,691,084	0
Prepaid assets, net of current portion	15,833	158,333
Co-development options	1,804,167	2,554,166
Right of use asset, net of accumulated amortization	69,554	97,571
Total other assets	7,580,638	2,810,070
TOTAL ASSETS	8,955,984	4,571,089
CURRENT LIABILITIES		
Accounts payable	1,134,243	1,419,699
Accrued expenses	742,201	555,950
Notes payable, current portion	1,553,929	975,000
Right of use liability, current portion	9,890	38,047
TOTAL CURRENT LIABILITIES	3,440,263	2,988,696
LONG TERM LIABILITIES		
Note payable, net of current portion	150,000	150,000
Derivative liability warrants	322,125	557,250
Right of use liability, non-current portion	61,179	61,179
TOTAL LONG TERM LIABILITIES	533,304	768,429
TOTAL LIABILITIES	3,973,567	3,757,125
COMMITMENTS AND CONTINGENCIES (NOTE 8)		
STOCKHOLDERS' EQUITY		
Preferred stock, \$0.0001 par value, 10,000,000 shares authorized, 5,825 and 0 shares issued and outstanding at September 30, 2024 and December 31, 2023, respectively	2	0
Common stock, \$0.0001 par value, 150,000,000 shares authorized, 39,968,593 and 35,331,036 shares issued and outstanding at September 30, 2024, and December 31, 2023, respectively	3,997	3,533
Additional paid-in capital	102,142,641	91,666,691
Subscription receivable	(2,100,000)	(3,500,000)
Accumulated deficit	(95,221,907)	(87,356,260)
TOTAL STOCKHOLDERS' EQUITY - CONTROLLING INTERESTS	4,824,733	813,964
TOTAL STOCKHOLDERS' EQUITY - NONCONTROLLING INTERESTS	157,684	0
TOTAL STOCKHOLDERS' EQUITY	4,982,417	813,964
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 8,955,984	\$ 4,571,089
XML 19 R3.htm IDEA: XBRL DOCUMENT		
CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) (Parentetical) - \$ / shares	Sep. 30, 2024 Dec. 31, 2023	
Statement of Financial Position [Abstract]		
Preferred stock, par value	\$ 0.0001	\$ 0.0001
Preferred stock, shares authorized	10,000,000	10,000,000
Preferred stock, shares outstanding	5,825	0
Preferred stock, shares outstanding	5,825	0
Common Stock, Par or Stated Value Per Share		\$ 0.0001
Common Stock, Shares Authorized		150,000,000
Common Stock, Shares, Issued	39,968,593	35,331,036

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CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) - USD (\$)	3 Months Ended		9 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023
SALES				
Total sales	\$ 0	\$ 0	\$ 0	\$ 0
Cost of goods	0	0	0	0
Gross profit	0	0	0	0
OPERATING EXPENSES				
Research and development expense	811,784	5,072,938	1,987,670	5,654,897
Salary expense	378,740	379,357	1,283,198	1,019,201
Amortization expense	250,000	250,000	750,000	750,000
Professional services expense	431,304	1,801,081	2,476,392	9,651,391
Stock based compensation expense	96,888	113,301	805,347	348,993
General and administrative expenses	173,073	272,131	584,667	687,963
Selling and marketing expense	0	12,412	5,000	12,711
Total operating expenses	2,141,789	7,901,220	7,892,274	18,125,156
LOSS FROM OPERATIONS	(2,141,789)	(7,901,220)	(7,892,274)	(18,125,156)
OTHER INCOME (EXPENSE)				
Interest expense	(50,926)	(19,800)	(317,487)	(93,853)
Royalties and licensing fees	0	(15,000)	0	(15,000)
Other income (expense)	51,558	(23,601)	146,246	(23,566)
Loss on write down of assets	(37,257)	0	(37,257)	0
Gain on change in fair value of derivative liability warrants	349,500	1,609,125	235,125	746,625
TOTAL OTHER INCOME, NET	312,875	1,550,724	26,627	614,206
LOSS BEFORE INCOME TAXES	(1,828,914)	(6,350,494)	(7,865,647)	(17,510,948)
PROVISION FOR INCOME TAXES (BENEFIT)	0	0	0	0
NET LOSS	(1,828,914)	(6,350,494)	(7,865,647)	(17,510,948)
Net loss attributable to noncontrolling interests	0	0	0	0
NET LOSS ATTRIBUTABLE TO COEPTIS THERAPEUTICS HOLDINGS, INC.	\$ (1,828,914)	\$ (6,350,494)	\$ (7,865,647)	\$ (17,510,948)
LOSS PER SHARE				
Loss per share, basic	\$ (0.05)	\$ (0.24)	\$ (0.21)	\$ (0.76)
Loss per share, fully diluted	\$ (0.05)	\$ (0.24)	\$ (0.21)	\$ (0.76)
Weighted average number of common shares outstanding, basic	39,806,505	26,650,210	37,640,436	22,957,402
Weighted average number of common shares outstanding, diluted	39,806,505	26,650,210	37,640,436	22,957,402

Sale [Member]				
SALES				
Total sales	\$ 0	\$ 0	\$ 0	\$ 0

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CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY (Unaudited) - USD (\$)	Preferred Stock [Member]	Common Stock [Member]	Additional Paid-in Capital [Member]	Shares Subscribed [Member]	Subscription Receivable [Member]	Retained Earnings [Member]	Total Equity [Member]	Noncontrolling Interest [Member]	Total
Beginning balance, value at Dec. 31, 2022	\$ 0	\$ 1,957	\$ 70,541,095	\$ 0	\$ 0	\$ (66,089,723)	\$ 4,453,329	\$ 0	\$ 4,453,329
Beginning balance, shares at Dec. 31, 2022	0	19,566,839							
Shares subscribed for non-employee services		\$ 137	2,396,677	720,000			3,116,814		3,116,814
Shares subscribed for non-employee services, shares		1,374,197							
Warrants issued for services			1,111,706				1,111,706		1,111,706
Stock based compensation			122,391				122,391		122,391
Net loss						(7,957,833)	(7,957,833)		(7,957,833)
Ending balance, value at Mar. 31, 2023	\$ 0	\$ 2,094	74,171,869	720,000	0	(74,047,556)	846,407	0	846,407
Ending balance, shares at Mar. 31, 2023	0	20,941,036							
Beginning balance, value at Dec. 31, 2022	\$ 0	\$ 1,957	70,541,095	0	0	(66,089,723)	4,453,329	0	4,453,329
Beginning balance, shares at Dec. 31, 2022	0	19,566,839							
Shares issued in connection with asset purchase agreement									4,320,000
Net loss									(17,510,948)
Ending balance, value at Sep. 30, 2023	\$ 0	\$ 3,299	87,990,247	0	(2,500,000)	(83,600,673)	1,892,873	0	1,892,873
Ending balance, shares at Sep. 30, 2023	0	32,991,036							
Beginning balance, value at Mar. 31, 2023	\$ 0	\$ 2,094	74,171,869	720,000	0	(74,047,556)	846,407	0	846,407
Beginning balance, shares at Mar. 31, 2023	0	20,941,036							
Shares subscribed for non-employee services		\$ 70	1,070,930	(720,000)			351,000		351,000
Shares subscribed for non-employee services, shares		700,000							
Warrants issued for services			811,500				811,500		811,500
Stock based compensation			113,301				113,301		113,301
Issuance of common stock and warrants, net of issuance costs		\$ 276	3,040,585				3,040,861		3,040,861
Issuance of common stock and warrants, net of issuance costs, shares		2,755,000							
Net loss						(3,202,620)	(3,202,620)		(3,202,620)
Ending balance, value at Jun. 30, 2023	\$ 0	\$ 2,440	79,208,185	0	0	(77,250,176)	1,960,449	0	1,960,449
Ending balance, shares at Jun. 30, 2023	0	24,396,036							
Shares issued for cash		\$ 50	499,950				500,000		500,000
Shares issued for cash, shares		500,000							
Shares issued in exchange for subscription receivable		\$ 250	2,499,750		(2,500,000)				
Shares issued in exchange for subscription receivable, shares		2,500,000							
Shares issued for services		\$ 54	531,746				531,800		531,800
Shares issued for services, shares		550,000							
Warrants issued for services			514,819				514,819		514,819
Stock based compensation			113,301				113,301		113,301

Issuance of common stock and warrants, net of issuance costs		\$ 75				75			75
Issuance of common stock and warrants, net of issuance costs, shares		745,000							
Shares issued for the conversion of debt		\$ 30	302,896			302,926			302,926
Shares issued for the conversion of debt, shares		300,000							
Shares issued in connection with asset purchase agreement		\$ 400	4,319,600			4,320,000			4,320,000
Shares issued in connection with asset purchase agreement, shares		4,000,000							
Net loss						(6,350,494)	(6,350,494)		(6,350,494)
Ending balance, value at Sep. 30, 2023	\$ 0	\$ 3,299	87,990,247	0	(2,500,000)	(83,600,673)	1,892,873	0	1,892,873
Ending balance, shares at Sep. 30, 2023	0	32,991,036							
Beginning balance, value at Dec. 31, 2023	\$ 0	\$ 3,533	91,666,691	0	(3,500,000)	(87,356,260)	813,964	0	813,964
Beginning balance, shares at Dec. 31, 2023	0	35,331,036							
Shares issued for non-employee services		\$ 110	541,640			541,750			541,750
Shares issued for non employee services, shares		1,096,381							
Warrants issued for cash			500,000			500,000			500,000
Warrants issued for services			8,150			8,150			8,150
Warrants issued in exchange for note receivable			1,900,000		(2,000,000)	(100,000)			(100,000)
Stock based compensation			96,889			96,889			96,889
Net loss						(3,001,388)	(3,001,388)		(3,001,388)
Ending balance, value at Mar. 31, 2024	\$ 0	\$ 3,643	94,713,370	0	(5,500,000)	(90,357,648)	(1,140,635)	0	(1,140,635)
Ending balance, shares at Mar. 31, 2024	0	36,427,417							
Beginning balance, value at Dec. 31, 2023	\$ 0	\$ 3,533	91,666,691	0	(3,500,000)	(87,356,260)	813,964	0	813,964
Beginning balance, shares at Dec. 31, 2023	0	35,331,036							
Shares issued in connection with asset purchase agreement									0
Net loss									(7,865,647)
Ending balance, value at Sep. 30, 2024	\$ 2	\$ 3,997	102,142,641	0	(2,100,000)	(95,221,907)	4,824,733	157,684	4,982,417
Ending balance, shares at Sep. 30, 2024	5,825	39,968,593							
Beginning balance, value at Mar. 31, 2024	\$ 0	\$ 3,643	94,713,370	0	(5,500,000)	(90,357,648)	(1,140,635)	0	(1,140,635)
Beginning balance, shares at Mar. 31, 2024	0	36,427,417							
Shares issued for services		\$ 185	558,165			558,350			558,350
Shares issued for services, shares		1,850,000							
Stock based compensation			611,570			611,570			611,570
Shares issued for the conversion of debt	\$ 1	\$ 144	951,855			952,000			952,000
Shares issued for the conversion of debt, shares	506	1,441,176							
Preferred share offering	\$ 1		3,661,505	50,000	(2,100,000)	1,611,506	132,494		1,744,000
Preferred share offering, shares	3,794								
Net loss						(3,035,345)	(3,035,345)		(3,035,345)
Ending balance, value at Jun. 30, 2024	\$ 2	\$ 3,972	100,496,465	50,000	(7,600,000)	(93,392,993)	(442,554)	132,494	(310,060)
Ending balance, shares at Jun. 30, 2024	4,300	39,718,593							
Shares issued for services		\$ 25	49,475			49,500			49,500
Shares issued for services, shares		250,000							
Stock based compensation			96,891			96,891			96,891
Preferred share offering			1,499,810	(50,000)		1,449,810	25,190		1,475,000
Preferred share offering, shares	1,525								
Relief of subscription receivable					5,500,000	5,500,000			5,500,000
Net loss						(1,828,914)	(1,828,914)		(1,828,914)
Ending balance, value at Sep. 30, 2024	\$ 2	\$ 3,997	\$ 102,142,641	\$ 0	\$ (2,100,000)	\$ (95,221,907)	\$ 4,824,733	\$ 157,684	\$ 4,982,417
Ending balance, shares at Sep. 30, 2024	5,825	39,968,593							

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CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) - USD (\$)	9 Months Ended	
	Sep. 30, 2024 Sep. 30, 2023	
OPERATING ACTIVITIES		
Net loss	\$ (7,865,647)	\$ (17,510,948)
Adjustments to reconcile net loss to net cash used in operating activities		
Depreciation and amortization	750,633	750,927
Amortization of debt discount	150,000	0
Right of use asset amortization	28,018	30,238
Change in fair value of derivative liability warrants	(235,125)	(746,625)
Stock based compensation	805,347	348,993
Shares issued for non-employee services	1,149,600	3,999,614
Warrants issued for services	8,150	2,438,026
Loss on shares issued for conversion of debt	77,250	0
Shares issued in connection with asset purchase agreement	0	4,320,000
(Increase) decrease in:		
Accounts receivable	0	8,075
Interest receivable	(152,104)	(833)
Prepaid assets	156,880	76,724
Right of use liability	(28,157)	(30,861)
Increase (decrease) in:		
Accounts payable	(285,456)	382,983
Accrued expenses	227,868	387,961
NET CASH USED IN OPERATING ACTIVITIES	(5,212,743)	(5,545,728)
INVESTING ACTIVITIES		

Increase in subscription receivable in exchange for cash	(100,000)	0
NET CASH USED IN INVESTING ACTIVITIES	(100,000)	0
FINANCING ACTIVITIES		
Preferred stock offering	3,218,561	0
Proceeds from issuance of common stock and warrants, net of issuance costs	0	3,040,935
Proceeds from note payable	1,850,000	500,000
Repayment of notes payable, net of proceeds	(587,500)	(874,999)
Shares issued for cash	0	500,000
Warrants issued for cash	500,000	0
NET CASH PROVIDED BY FINANCING ACTIVITIES	4,981,061	3,165,936
NET DECREASE IN CASH	(331,682)	(2,379,792)
CASH AT BEGINNING OF PERIOD	1,469,134	3,791,302
CASH AT END OF PERIOD	1,137,453	1,411,510
SUPPLEMENTAL CASH FLOW DISCLOSURES		
Interest paid	0	0
Taxes paid (refunded)	0	0
SUPPLEMENTAL NON-CASH DISCLOSURES		
Warrants issued in exchange for subscriptions receivable	2,000,000	2,500,000
Preferred stock issued in exchange for subscriptions receivable	2,100,000	0
Shares issued for the conversion of debt	\$ 868,750	\$ 302,926

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DESCRIPTION OF
BUSINESS AND
BASIS OF
PRESENTATION

9 Months Ended
Sep. 30, 2024

Accounting Policies
[Abstract]
DESCRIPTION OF
BUSINESS AND BASIS
OF PRESENTATION

NOTE 1 - DESCRIPTION OF BUSINESS AND BASIS OF PRESENTATION

Nature of Business

General. Coeptis Therapeutics Holdings, Inc. (“Coeptis”, the “Company” or “we” or “our”) was originally incorporated in the British Virgin Islands on November 27, 2018, under the name Bull Horn Holdings Corp. On October 27, 2022, Bull Horn Holdings Corp. domesticated from the British Virgin Islands to the State of Delaware. On October 28, 2022, in connection with the closing of the Merger, we changed our corporate name from Bull Horn Holdings Corp. to Coeptis Therapeutics Holdings, Inc.

The Merger Transaction. On October 28, 2022, a wholly owned subsidiary of Bull Horn Holdings Corp., merged with and into Coeptis Therapeutics, Inc., with Coeptis Therapeutics, Inc. as the surviving corporation of the Merger. As a result of the Merger, we acquired the business of Coeptis Therapeutics, Inc., which now continues to operate as a wholly owned subsidiary.

About the Company’s Subsidiaries. We are now a holding company that currently operates through our direct and indirect wholly owned subsidiaries Coeptis Therapeutics, Inc., Coeptis Pharmaceuticals, Inc. and Coeptis Pharmaceuticals, LLC. The Company formed two new subsidiaries, SNAP Biosciences, Inc. and GEAR Therapeutics, Inc., in June 2024 in connection with the Series A Preferred Stock offering. See Note 5, Capital Structure, for more information on the Series A Preferred Stock offering.

Our current business model is designed around furthering the development of our current product portfolio. We are continually exploring partnership opportunities with companies that have novel therapies in various stages of development or companies with technologies that improve the way that drugs are delivered to patients. We seek the best strategic relationships, which relationships could include in-license agreements, out-license agreements, co-development arrangements and other strategic partnerships in new and exciting therapeutic areas such as auto-immune disease and oncology.

Basis of Presentation - The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”). In the opinion of management, the accompanying unaudited condensed consolidated financial statements include all adjustments, consisting of normal recurring adjustments, which are necessary to present fairly the Company’s consolidated financial position, results of operations, and cash flows. The interim results of operations are not necessarily indicative of the results that may occur for the full fiscal year. Certain information and footnote disclosure normally included in the consolidated financial statements prepared in accordance with GAAP have been condensed or omitted pursuant to instructions, rules, and regulations prescribed by the United States Securities and Exchange Commission (“SEC”). The accompanying interim unaudited condensed consolidated financial statements should be read in conjunction with the audited consolidated financial statements and notes thereto included in our Annual Report on Form 10-K/A for the year ended December 31, 2023 that was filed with the SEC on August 15, 2024.

Principles of Consolidation - The accompanying unaudited condensed consolidated financial statements include the accounts of Coeptis Therapeutics, Inc., SNAP Biosciences, Inc., GEAR Therapeutics, Inc., Coeptis Pharmaceuticals, Inc., and Coeptis Pharmaceuticals, LLC. All material intercompany accounts, balances and transactions have been eliminated.

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SUMMARY OF
SIGNIFICANT
ACCOUNTING
POLICIES

9 Months Ended
Sep. 30, 2024

Accounting Policies
[Abstract]
SUMMARY OF
SIGNIFICANT
ACCOUNTING
POLICIES

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates - The preparation of condensed consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the condensed consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Employee and Non-Employee Share-Based Compensation - The Company applies Accounting Standards Codification (“ASC”) 718-10, *Share-Based Payment*, which requires the measurement and recognition of compensation expenses for all share-based payment awards made to employees and directors including employee stock option equity awards issued to employees and non-employees based on estimated fair values.

ASC 718-10 requires companies to estimate the fair value of equity-based option awards on the date of grant using an option-pricing model. The fair value of the award is recognized as an expense on a straight-line basis over the requisite service periods in the Company’s unaudited condensed consolidated statements of operations. The Company recognizes share-based award forfeitures as they occur.

The Company estimates the fair value of granted option equity awards using a Black-Scholes option pricing model. The option-pricing model requires a number of assumptions, of which the most significant are share price, expected volatility and the expected option term (the time from the grant date until the options are exercised or expire). Expected volatility is estimated based on volatility of the Company. The Company has historically not paid dividends and has no foreseeable plans to issue dividends. The risk-free interest rate is based on the yield from governmental zero-coupon bonds with an equivalent term. The expected option term is calculated for options granted to employees and directors using the “simplified” method. Changes in the determination of each of the inputs can affect the fair value of the options granted and the results of operations of the Company.

Adoption of New Accounting Pronouncements - During the three months and nine months ended September 30, 2024 and 2023, there were new accounting pronouncements issued by the Financial Accounting Standards Board (“FASB”). Each of these pronouncements, as applicable, has been or will be adopted by the Company. Management does not believe the adoption of any of these accounting pronouncements has had or will have a material impact on the Company’s unaudited condensed consolidated financial statements.

Reclassifications - Certain reclassifications were made to the prior condensed consolidated financial statements to conform to the current period presentation. There was no change to the previously reported net loss

Going Concern - The accompanying unaudited condensed consolidated financial statements have been prepared in conformity with GAAP in the United States of America, which contemplate continuation of the Company as a going concern, which is dependent upon the Company’s ability to obtain sufficient financials or establish itself as a profitable business. As of September 30, 2024, the Company had an accumulated deficit of \$95,221,907, and for the nine months ended September 30, 2024, the Company had a net loss of \$7,865,647. These conditions raise substantial doubt about the Company’s ability to continue as a going concern. Management’s plans with respect to operations include raising additional capital through sales of equity or debt securities as may be necessary to pursue its business plans and sustain operations until such time as the Company can achieve profitability. Management believes that additional financing as necessary will result in improved operations and cash flow. However, there can be no assurance that management will be successful in obtaining additional funding or in attaining profitable operations.

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CO-DEVELOPMENT
OPTIONS

9 Months Ended
Sep. 30, 2024

Goodwill and
Intangible Assets
Disclosure [Abstract]
CO-DEVELOPMENT
OPTIONS

NOTE 3 - CO-DEVELOPMENT OPTIONS

Prior to 2022, the Company entered into an agreement with Purple Biotech (“Purple”) to market, distribute, and sell the Consensi product (the “Product”) on an exclusive basis within the United States and Puerto Rico. Upon execution of the Agreement the Company paid \$1,000,000 to Purple. Two additional milestone payments of \$1,500,000 and \$1,000,000 were due and paid upon completion of the milestones including the first commercial sale of the Product which occurred and the payments were made prior to 2022.

In September of 2021, the Company executed a license termination agreement with Purple to cease all efforts for sales and promotion of the Product in the United States and Puerto Rico. The termination included (i) issuance of \$1,500,000 of convertible debt due in February 2023 to satisfy amounts owed for the license, (ii) the issuance of warrants (See Note 5, Capital Structure) and (iii) transfer of inventory ownership back to Purple. In conjunction with this termination, the Company also terminated its marketing agreement with a third party for the Product’s sales and promotion. On July 14, 2023, the Company and Purple executed an amendment to revise the note’s payment schedule, extending the maturity date to March 31, 2024. On June 19, 2024, the Company and Purple executed another amendment to extend the maturity date to August 31, 2024. The outstanding principal balance due under the convertible note at September 30, 2024 and December 31, 2023 was \$218,750 and \$625,000, respectively. The note is in default as of September 30, 2024.

During the year ended December 31, 2021, the Company and Vy-Gen-Bio, Inc. (“Vy-Gen”) entered into agreements to jointly develop and commercialize two Vy-Gen product candidates, CD38-GEAR-NK and CD38-Diagnostic (the “CD38 Assets”). The Company paid \$1,750,000 and issued promissory notes totaling \$3,250,000 to Vy-Gen in accordance with the agreements. The collaboration arrangement provides the right for the Company to participate, under the direction of a joint steering committee, in the development and commercialization of the CD38 Assets and a 50/50 profit share, with the profit share subject to contingent automatic downward adjustment up to 25% upon an event of default in connection with the promissory notes. The Company capitalized \$5,000,000 to be amortized over a five-year period in which the CD38 Assets are expected to contribute to future cash flows. In March of 2022, a \$250,000 payment was made toward the promissory notes. In November of 2022, a \$1,500,000 payment

was made toward the promissory notes, which paid them in full, and the accrued interest was forgiven.

The Company made certain judgements as the basis in determining the accounting treatment of these options. The CD38 Assets represent a platform technology and a diagnostic tool which have multiple applications and uses. Both projects are intended to be used in more than one therapy or diagnostic option. For example, GEAR-NK is a technology which allows for the gene editing of human natural killer cells, so that these cells can no longer bind and be destroyed by targeted monoclonal antibody treatments. The GEAR-NK technology can be modified to work concomitantly with many different monoclonal antibody treatments in which there are currently over 100 approved by the FDA. Anti- CD38 is only the first class of monoclonal antibody treatments being developed under the GEAR-NK platform. Therefore, the pursuit of FDA approval for the use of CD38 assets for at least one indication or medical device approval is at least reasonably expected. Further, as the diagnostic asset may be used as an in vitro technology, it could be classified as a medical device, and therefore toxicity studies would not be a contingency to be resolved before reasonably establishing future value assumptions. In addition, there is perceived value in the CD38 assets, based on publicly disclosed current business deals in cell therapies, the developing market for these innovative technologies, and current interest from third parties in these technologies. The Company may sell or license its right to another party, with the written consent of Vy-Gen, which cannot be unreasonably withheld. Furthermore, the Company believes that any negative results from ongoing development of a single therapy or use, would not result in abandoning the project. Given these considerations, The Company has determined that these options have alternative future use and should be recorded as assets pursuant to ASC 730-10-25-2, *Research and Development*.

Related to the joint development, the Company, under the direction of the joint steering committee, is assessing market opportunities, intellectual property protection, and potential regulatory strategies for the CD38 Assets. Vy-Gen is responsible for development activities conducted and overseen by the scientists at Karolinska Institute. The agreement does not currently require additional payments for research and development costs by the Company and no additional payments are required upon development or regulatory milestones.

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DEBT
Debt Disclosure
[Abstract]
DEBT

9 Months Ended
Sep. 30, 2024

NOTE 4 - DEBT

In September 2021, as part of a termination of a license agreement with Purple (see Note 3, Co-Development Options), the Company issued a convertible note in the principal amount of \$1,500,000 that was payable on or before the maturity date in February 2023, bearing interest of 5% per annum and convertible in whole or in part at any time by Purple into shares of common stock of the Company. The conversion price is \$5 per share of common stock, subject to certain adjustments under such terms and conditions as agreed between the parties. The Company may prepay the principal amount of the note plus accrued and unpaid interest at any time prior to the maturity date. On July 14, 2023, the Company and Purple executed an amendment to revise the note's payment schedule, extending the maturity date to March 31, 2024. On June 19, 2024, the Company and Purple executed another amendment to extend the maturity date to August 31, 2024. The outstanding principal balance due under the convertible note at September 30, 2024 and December 31, 2023 was \$218,750 and \$625,000, respectively. The note was in default as of September 30, 2024.

In October 2022, as a result of the Merger, the Company entered into a convertible promissory note agreement with an unrelated third party in the principal amount of \$350,000 with no accruing interest and was due on October 28, 2023 for legal services rendered to the Company. The noteholder may elect, in its sole discretion upon written notice to the Company, at any time prior to, as of or following the maturity date, to require that all or any portion of the principal amount not then repaid be converted, without any further action on the part of the noteholder, into shares of common stock, par value \$0.0001 per share. The conversion price as set forth by the note is equal to \$10.00 per share, provided that the conversion price shall be subject to a one-time adjustment on January 3, 2023, with the conversion price adjustable to a price equal to the thirty-day volume weighted average price of the stock as traded on the Nasdaq. However, the conversion price following such adjustment shall not be lower than a floor of \$5.00 per share nor greater than \$10.00 per share. Upon full conversion of the remaining principal amount due, the note will, for all purposes be deemed cancelled and all obligations shall be deemed paid in full. On October 27, 2023, a \$200,000 payment was made, and on December 15, 2023, another \$50,000 payment was made. On June 25, 2024, the Company and the unrelated third party signed an amendment to the note that extended the maturity date to July 31, 2024. The outstanding balance due under the convertible note at September 30, 2024 and December 31, 2023 was \$100,000. The note was in default as of September 30, 2024.

In December 2023, the Company entered into an unsecured convertible promissory note with an unrelated party in the principal amount of \$150,000 together with interest at 5% and a maturity date of June 30, 2024. On April 24, 2024, the Company converted the note into shares of common stock, which satisfied the note in full.

On January 3, 2024, the Company entered into an unsecured note agreement with an unrelated third party in the principal amount of \$1,500,000, which was issued with a 10% original issue discount. The original principal amount, together with interest of 8%, was payable by the Company on March 15, 2024, and was extended to July 31, 2024. The note had an outstanding principal balance of \$1,235,178 with \$150,000 of the debt discount fully amortized to interest expense as of September 30, 2024. The note was in default as of September 30, 2024. On November 1, 2024, the Company entered into an agreement with the same unrelated third party that completely terminates and replaces this note agreement. See Note 13, Subsequent Events, for further details.

On April 17, 2024, the Company entered into an unsecured note agreement with a related party in the principal amount of \$500,000 together with interest at 10%, with a maturity date of September 30, 2024. The agreement is between the Company and an investment fund where the manager is a member of the Company's board of directors. On June 3, 2024, the Company and the related party agreed to convert the note agreement in full, both principal and interest, to equity in connection with the Company's Series A Preferred Stock offering. See Note 5, Capital Structure, for more information on the Series A Preferred Stock offering.

Loans under the CARES Act – On July 8, 2020, the Company received a loan of \$150,000 from the United States Small Business Administration (the "SBA") under its Economic Injury Disaster Loan ("EIDL") assistance program in light of the impact of the COVID-19 pandemic on the Company's business. Proceeds are intended to be used for working capital purposes. Interest on the EIDL loan accrues at the rate of 3.75% per annum and installment payments, including principal and interest, are due monthly in the amount of \$731. Each payment will be applied first to interest accrued to the date of receipt of each payment, and the balance, if any, will be applied to principal. Installment payments have been deferred by the SBA until January 2023. The balance of principal and interest is payable thirty years from the date of the promissory note. The balance of the loan is \$150,000, as of September 30, 2024 and December 31, 2023.

Maturities of notes payable are as follows for the years ended December 31,

2024	\$	1,553,929
2025		-
2026		-
2027		1,687
2028		3,266
Thereafter		145,047
Total notes payable	\$	1,703,929

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DERIVATIVE
LIABILITY
WARRANTS
Derivative Liability
Warrants
DERIVATIVE LIABILITY
WARRANTS

9 Months Ended
Sep. 30, 2024

NOTE 5 - DERIVATIVE LIABILITY WARRANTS

At September 30, 2024 and December 31, 2023, there were (i) 7,500,000 public warrants (the "Public Warrants") outstanding that were issued as part of Bull Horn's November 2020 initial public offering, which warrants are exercisable in the aggregate to acquire 3,750,000 shares of our common stock at an exercise price of \$11.50 per share, (ii) 3,750,000 private warrants (the "Private Placement Warrants") outstanding that were issued to our sponsor Bull Horn Holdings Sponsor LC and the underwriters in Bull Horn's initial public offering in November 2020, which warrants are exercisable in the aggregate to acquire 3,750,000 shares of our common stock at an exercise price of \$11.50 per share. The Private Placement Warrants became exercisable on the consummation of our Business Combination in October 2022. No Public Warrants will be exercisable for cash unless the Company has an effective and current registration statement covering the ordinary shares issuable upon exercise of the Public Warrants and a current prospectus relating to such shares of common stock. With respect to the shares of common stock issuable upon the exercise of the Public Warrants, the class A warrants and the class B warrants during any period when the Company shall have failed to maintain an effective registration statement related to the issuance of such shares underlying the applicable warrants, the holder of any applicable warrants may exercise its warrant on a cashless basis pursuant to an available exemption from registration under the Securities Act. If an exemption from registration is not available, holders will not be able to exercise their Public Warrants on a cashless basis. The Public Warrants will expire five years from the consummation of a Business Combination or earlier upon redemption or liquidation.

The Company may call the Public Warrants for redemption, in whole and not in part, at a price of \$0.01 per warrant:

- at any time while the Public Warrants are exercisable,
- upon not less than 30 days' prior written notice of redemption to each Public Warrant holder,
- if, and only if, the reported last sale price of the ordinary shares equals or exceeds \$16.50 per share, for any 20 trading days within a 30-trading day period ending on the third trading day prior to the notice of redemption to Public Warrant holders, and
- if, and only if, there is a current registration statement in effect with respect to the ordinary shares underlying such warrants at the time of redemption and for the entire 30-day trading period referred to above and continuing each day thereafter until the date of redemption.

If the Company calls the Public Warrants for redemption, management will have the option to require all holders that wish to exercise the Public Warrants to do so on a "cashless basis," as described in the warrant agreement. The exercise price and number of ordinary shares issuable upon exercise of the warrants may be adjusted in certain circumstances including in the event of a share dividend, extraordinary dividend or recapitalization, reorganization, merger or consolidation. However, except as described above, the warrants will not be adjusted for issuances of ordinary shares at a price below its exercise price. Additionally, in no event will the Company be required to net cash settle the warrants. If the Company is unable to complete a Business Combination within the Combination Period and the Company liquidates the funds held in the Trust Account, holders of warrants will not receive any of such funds with respect to their warrants, nor will they receive any distribution from the Company's assets held outside of the Trust Account with respect to such warrants. Accordingly, the warrants may expire worthless.

The Private Placement Warrants are identical to the Public Warrants, except that the Private Placement Warrants only allow the holder thereof to one ordinary share. Additionally, the Private Placement Warrants will be exercisable on a cashless basis and be non-redeemable so long as they are held by the initial purchasers or their permitted transferees. If the Private Placement Warrants are held by someone other than the initial purchasers or their permitted transferees, the Private Placement Warrants will be redeemable by the Company and exercisable by such holders on the same basis as the Public Warrants.

Within ASC 815, *Derivative and Hedging*, Section 815-40-15 addresses equity versus liability treatment and classification of equity-linked financial instruments, including warrants, and states that a warrant may be classified as a component of equity only if, among other things, the warrant is indexed to the issuer's ordinary share. Under ASC Section 815-40-15, a warrant is not indexed to the issuer's ordinary share if the terms of the warrant require an adjustment to the exercise price upon a specified event and that event is not an input to the fair value of the warrant. Based on management's evaluation, the Company's audit committee, in consultation with management, concluded that the Company's Private Placement Warrants and Public Warrants are not indexed to the Company's ordinary share in the manner contemplated by ASC Section 815-40-15 because the holder of the instrument is not an input into the pricing of a fixed-for-fixed option on equity shares. In addition, based on management's evaluation, the Company's audit committee, in consultation with management, concluded that certain warrant provisions preclude equity treatment as by ASC Section 815-10-15.

The Company accounts for its Public Warrants and Private Placement Warrants as liabilities as set forth in ASC 815-40-15-7D and 7F. See below for details about the methodology and valuation of the Warrants.

The Company follows the guidance in ASC Topic 820, *Fair Value Measurement* for its financial assets and liabilities that are re-measured and reported at fair value at each reporting period, and non-financial assets and liabilities that are re-measured and reported at fair value at least annually.

The fair value of the Company's financial assets and liabilities reflects management's estimate of amounts that the Company would have received in connection with the sale of the assets or paid in connection with the transfer of the liabilities in an orderly transaction between market participants at the measurement date. In connection with measuring the fair value of its assets and liabilities, the Company seeks to maximize the use of observable inputs (market data obtained from independent sources) and to minimize the use of unobservable inputs (internal assumptions about how market participants would price assets and liabilities). The following fair value hierarchy is used to classify assets and liabilities based on the observable inputs and unobservable inputs used in order to value the assets and liabilities:

Level 1: Quoted prices in active markets for identical assets or liabilities. An active market for an asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Observable inputs other than Level 1 inputs. Examples of Level 2 inputs include quoted prices in active markets for similar assets or liabilities and quoted prices for identical assets or liabilities in markets that are not active.

Level 3: Unobservable inputs based on our assessment of the assumptions that market participants would use in pricing the asset or liability.

The following table presents information about the Company’s assets that are measured at fair value on a recurring basis at September 30, 2024 and December 31, 2023, and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value:

Description	Level	September 30, 2024	December 31, 2023
Warrant Liability - Public Warrants	1	\$ 112,500	\$ 232,500
Warrant Liability - Private Placement Warrants	3	209,625	324,750
Total		\$ 322,125	\$ 557,250

The Warrants are accounted for as liabilities in accordance with ASC 815-40 and are presented within warrant liabilities in the accompanying unaudited condensed consolidated balance sheets. The warrant liabilities are measured at fair value at inception and on a recurring basis, with changes in fair value presented in the condensed consolidated statements of operations.

The Warrants were valued using a binomial lattice model, which is considered to be a Level 3 fair value measurement. The binomial lattice model’s primary unobservable input utilized in determining the fair value of the Warrants is the expected volatility of the ordinary shares. The expected volatility as of the Initial Public Offering date was derived from observable public warrant pricing on comparable “blank-check” companies without an identified target. For periods subsequent to the detachment of the Public Warrants from the Units, the close price of the Public Warrant price will be used as the fair value as of each relevant date.

The following table provides quantitative information regarding Level 3 fair value measurements:

	September 30, 2024	December 31, 2023
Risk-free interest rate	3.51%	3.84%
Expected volatility	153.20%	82.12%
Exercise price	\$ 11.50	\$ 11.50
Stock price	\$ 0.18	\$ 0.78

The following table presents the changes in the fair value of warrant liabilities:

	Private Placement	Public	Warrant Liabilities
Fair value as of December 31, 2023	\$ 324,750	\$ 232,500	\$ 557,250
Change in valuation inputs	6,375	(41,250)	(34,875)
Fair value as of March 31, 2024	\$ 331,125	\$ 191,250	\$ 522,375
Change in valuation inputs	115,500	33,750	149,250
Fair value as of June 30, 2024	\$ 446,625	\$ 225,000	\$ 671,625
Change in valuation inputs	(237,000)	(112,500)	(349,500)
Fair value as of September 30, 2024	\$ 209,625	\$ 112,500	\$ 322,125

There were no transfers in or out of Level 3 from other levels in the fair value hierarchy during the three and nine months ended September 30, 2024 and December 31, 2023.

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CAPITAL
STRUCTURE
[Equity \[Abstract\]](#)
[CAPITAL STRUCTURE](#)

9 Months Ended
Sep. 30, 2024

NOTE 6 - CAPITAL STRUCTURE

The total number of shares of stock which the corporation shall have authority to issue is 160,000,000 shares, of which 150,000,000 shares of \$0.0001 par value shall be designated as Common Stock and 10,000,000 shares of \$0.0001 shall be designated as Preferred Stock. The Preferred Stock authorized by the Company’s Articles of Incorporation may be issued in one or more series. The Board of Directors of the Corporation is authorized to determine or alter the rights, preferences, privileges, and restrictions granted or imposed upon any wholly unissued series of Preferred Stock, and within the limitations or restrictions stated in any resolution or resolutions of the Board of Directors originally fixing the number of shares constituting any series, to increase or decrease (but not below the number of shares of any such series then outstanding) the number of shares of any such series subsequent to the issue of shares of that series, to determine the designation and par value of any series and to fix the numbers of shares of any series.

Common Stock - As of September 30, 2024, the Company had 39,968,593 shares of its common stock issued and outstanding, and on December 31, 2023, the Company had 35,331,036 shares of its common stock issued and outstanding.

During the three and nine months ended September 30, 2024 and 2023, there were no capital distributions.

On June 16, 2023, the Company completed a public offering issuing 2,150,000 shares of our common stock, 1,350,000 pre-funded warrants, 3,062,500 Series A Warrants and 3,062,500 Series B Warrants, for net proceeds of approximately \$3.0 million, after offering costs. The pre-funded warrants are immediately exercisable, at a price of \$0.0001 per share, with no expiration date. As of September 30, 2024, all of the pre-funded warrants had been exercised for a total of 3,500,000 shares of common stock issued as a result of the public offering. The Series A Warrants and the Series B Warrants are referred to herein together as the “Series Warrants.” The shares of common stock and Series Warrants were purchased together and then immediately separable and were issued separately. Each Series Warrant to purchase one share of common stock has an exercise price of \$1.65 per share, and is initially exercisable commencing six months from the date of the offering. The Series Warrants are exercisable for a term of five years following the initial exercise date.

On October 26, 2023, the Company completed a private placement of 777,000 shares of our common stock, pre-funded warrants exercisable to acquire up to 1,223,000 shares of our common stock, Series A Warrants exercisable to acquire up to 2,000,000 shares of our common stock and Series B Warrants exercisable to acquire up to 2,000,000 shares of our common stock, for net proceeds of approximately \$1.8 million, after offering costs. The pre-funded warrants are immediately exercisable, at a price of \$0.001 per share, with no expiration date. In December 2023, all pre-funded warrants were exercised. The Series A Warrants and the Series B Warrants are referred to herein together as the “Series Warrants.” The shares of common stock and Series Warrants were purchased together and then immediately separable and were issued separately. The Series A Warrants and Series B Warrants are exercisable on or after the earlier of (i) the date on which the Company’s stockholders approve the issuance of the shares issuable upon exercise of the Series Warrants or (ii) April 26, 2024 at an exercise price of \$1.36 per share. The Series A Warrants have a term of exercise equal to eighteen (18) months and the Series B Warrants have a term of exercise equal to five and one-half (5.5) years. This private placement was conducted with the same underwriter as the June public offering, and as a result, each Series Warrant issued in connection with the June offering was repriced from an exercise price of \$1.65 per share to \$1.36 per share. In connection with the private placement the Company also issued to the exclusive placement agent warrants exercisable to acquire up to 120,000 shares of our common stock at an exercise price of \$1.40 per share, warrant holders 22, 23, and 24.

On December 28, 2023, the Company granted pre-funded warrants exercisable to acquire up to 1,200,000 shares of our common stock for net proceeds of \$1,200,000. The pre-funded common stock purchase warrants can be exercised at a price of \$0.0001 per share, with no expiration date. During the first quarter of 2024, the Company and the third-party borrower agreed to amend the note as a result of the decline in the publicly traded common stock price. The amount of pre-funded warrants exercisable to acquire up to 1,200,000 shares of common stock was amended to 2,000,000 shares of common stock, and the total principal balance of the note agreement was increased from \$1,000,000 to \$1,100,000. The aggregate exercise price of this Warrant was partially pre-funded in connection with \$100,000 and a \$1,100,000 subscription receivable at a 6% per annum interest rate due on November 29, 2024. On August 12, 2024, the third-party assigned shares of common stock in a privately held company for the equivalent amount of principal and accrued interest owed as of June 30, 2024, which satisfied the subscription receivable in full. See Note 7, Investments, for additional information.

On February 8, 2024, the Company granted pre-funded warrants exercisable to acquire up to 4,000,000 shares of our common stock for net proceeds of \$2,400,000. The pre-funded common stock purchase warrants can be exercised at a price of \$0.0001 per share, with no expiration date. The aggregate exercise price of this Warrant was partially pre-funded in connection with \$500,000 and a \$1,900,000 subscription receivable at a 6% per annum interest rate due on December 31, 2024. On August 12, 2024, the third-party assigned shares of common stock in a privately held company for the equivalent amount of principal and accrued interest owed as of June 30, 2024, which satisfied the subscription receivable in full. See Note 7, Investments, for additional information.

Treasury Stock - There was no treasury stock at September 30, 2024 and December 31, 2023.

Preferred Stock - As of September 30, 2024, the Company had 5,825 shares of preferred stock issued and outstanding.

On June 13, 2024, the Company performed an initial closing and raised \$4.3 million in a sale to accredited investors (collectively, the “Series A Investors”) of 4,300 shares of the Company’s series A preferred stock (the “Series A Preferred Stock”), at a purchase price of \$1,000 per share, in a financing led by CJC Investment Trust, an entity controlled by board member Christopher Calise, in a combination of cash and short-term collateralized promissory notes. The Series A Investors also received non-voting equity ownership interest in the Company’s two newly formed subsidiaries, SNAP Biosciences Inc. and GEAR Therapeutics Inc.

On July 31, 2024, the Company performed a second closing as part of its series A preferred stock offering and raised \$1.3 million, at a purchase price of \$1,000 per share.

On September 4, 2024, the Company performed a third closing as part of its series A preferred stock offering and raised \$225,000, at a purchase price of \$1,000 per share. The Series A Investors currently have an aggregate 8.74% non-voting equity ownership interest in the Company’s two newly formed subsidiaries, SNAP Biosciences Inc. and GEAR Therapeutics Inc. The Company anticipates holding the final closing in or around the month of November 2024.

The key terms of the Series A Preferred Stock are as follows:

Conversion. Each share of Series A Preferred Stock is convertible at the option of the holder, subject to the beneficial ownership and, if applicable, the primary market limitations described below, into such number of shares of the Company’s common stock as is equal to the number of shares of Series A Preferred Stock to be converted, multiplied by the stated value of \$1,000 (the “Stated Value”), divided by the then conversion price. The initial conversion price is \$0.40 per share of common stock, subject to adjustment in the event of stock splits, stock dividends, and similar transactions. In addition, the Series A Preferred Stock will automatically convert into shares of the Company’s common stock, subject to the beneficial ownership and, if applicable, the primary market limitations described below upon the consummation of a fundraising transaction in which the Company raises gross proceeds of at least \$20 million.

Rank. The Series A Preferred Stock will be senior to the Company’s common stock and any other class of the Company’s capital stock that is not by its terms senior to or pari passu with the Series A Preferred Stock.

Dividends. The holders of Series A Preferred Stock will be entitled to dividends equal, on an as-if-converted to shares of the Company’s common stock basis (in each case after applying the beneficial ownership and, if applicable, the primary market limitations described below), to and in the same form as dividends actually paid on shares of the Company’s common stock when, as, and if such dividends are declared on shares of the Company’s common stock.

Liquidation. In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Company, the holders of shares of Series A Preferred Stock then outstanding will be entitled to be paid out of the assets of the Company available for distribution to its stockholders, before any payment shall be made to the holders of the Company’s common stock by reason of their ownership thereof, an amount per share equal to the greater of (i) the Stated Value, plus any dividends accrued but unpaid thereon, or (ii) such amount per share as would have been payable had all shares of Series A Preferred Stock been converted (in each case after applying the beneficial ownership and, if applicable, the primary market limitations described below) into the Company’s common stock immediately prior to such event.

Voting. On any matter to be acted upon or considered by the stockholders of the Company, each holder of Series A Preferred Stock shall be entitled to vote on an “as converted” basis (after applying the beneficial ownership and primary market limitations described below).

Beneficial Ownership Limitation. The Company will not affect any conversion of the Series A Preferred Stock, and a holder will not have the right to receive dividends or convert any portion of its Series A Preferred Stock, to the extent that prior to the conversion such holder (together with such holder's affiliates, and any persons acting as a group together with such holder or any of the holder's affiliates) beneficially owns less than 20% of the Company's outstanding common stock and, after giving effect to the receipt of dividends or the conversion, the holder (together with such holder's affiliates, and any persons acting as a group together with such holder or any of the holder's affiliates) would beneficially own 20% or more of the Company's outstanding common stock.

Exchange Limitation. Unless the approval of the Company's stockholders is not required by the applicable rules of Nasdaq for issuances of the Company's common stock in excess of 19.99% of the outstanding common stock as of June 14, 2024 (the "Market Limit"), or unless the Company has obtained such approval, the Company shall not affect any conversion of the Series A Preferred Stock, including, without limitation, any automatic conversion, and a holder shall not have the right to receive dividends on or convert any portion of the Series A Preferred Stock, to the extent that, after giving effect to the receipt of the Company's common stock in connection with such dividends or conversion, the holder would have received in excess of its pro rata share of the Market Limit.

Stock Based Compensation -

A summary of the Company's stock option activity is as follows:

	Shares Underlying Options	Weighted Average Exercise Price	Weighted Average Contractual Life (Years)	Intrinsic Value
Outstanding at December 31, 2023	1,757,500	\$ 2.01	7.97	\$ -
Granted	2,400,000	0.31	10.00	-
Forfeited	(100,000)	10.00	-	-
Exercised	-	-	-	-
Outstanding at September 30, 2024	4,057,500	\$ 0.81	8.89	\$ -

For the three months ended September 30, 2024 and 2023, the Company recorded \$96,888 and \$113,301, respectively, for stock-based compensation expense related to stock options. For the nine months ended September 30, 2024 and 2023, the Company recorded \$805,347 and \$348,993, respectively, for stock-based compensation expense related to stock options. As of September 30, 2024, unamortized stock-based compensation for stock options was \$932,836 to be recognized through December 31, 2027.

	For the nine months ended September 30,	
	2024	2023
Expected term, in years	5.0	5.38
Expected volatility	85.84%	79.35%
Risk-free interest rate	4.24%	3.66%
Dividend yield	-	-

Options/Stock Awards - On June 13, 2024, the Compensation Committee (the "Compensation Committee") of the Company's Board of Directors, and the Board of Directors, approved the grant to David Mehalick, the Company's CEO, under the Company's 2022 equity incentive plan, of options exercisable to acquire up to 2,400,000 shares of the Company's common stock at an exercise price \$0.31 per share. The options are fully vested and carry a 10-year term. On January 27, 2023, the Company granted options to purchase an aggregate of 1,357,500 shares of our common stock under the 2022 Equity Incentive Plan, to various officers, directors, employees and consultants, at an average exercise price of \$1.63 per share. The Company had also granted a stand-alone option to a former employee to purchase up to 100,000 shares of our common stock at an exercise price of \$10 per share, however, the stand-alone option expired by its terms on January 31, 2024. On October 2, 2023, the Company granted additional options to purchase an aggregate of 300,000 shares of our common stock to two employees at an average price of \$1.07.

Common Stock Warrants -

On November 23, 2020, Coeptis Therapeutics, Inc. (under its prior name Vinings Holdings Inc.) issued a class A and a class B warrant to Coral Investment Partners, LP ("CIP"), with each warrant granting CIP the right to purchase 500,000 shares of common stock at a price of \$2 for Class A or \$5 for Class B. The warrants expired on November 30, 2023.

All common stock warrants outstanding, are listed in the table below:

Reference	Date Issued	Exercise Price	Expiration	Outstanding at	
				September 30, 2024	December 31, 2023
Warrant Holder 1	5/28/2021	\$ 2.97	5/13/2026	167,592	167,592
Warrant Holder 1	5/28/2021	\$ 5.94	5/13/2026	168,434	168,434
Warrant Holder 1	5/28/2021	\$ 14.84	5/13/2026	168,434	168,434
Warrant Holder 2	7/30/2021	\$ 2.97	7/30/2026	8,422	8,422
Warrant Holder 2	7/30/2021	\$ 14.84	6/1/2026	25,265	25,265
Kitov/Purple Biotech	9/23/2021	\$ 14.84	9/21/2024	-	101,061
Warrant Holder 5	12/20/2021	\$ 2.97	12/20/2026	58,952	58,952
Warrant Holder 5	1/28/2022	\$ 4.45	1/31/2024	-	67,374
Warrant Holder 6	1/28/2022	\$ 4.45	1/31/2024	-	84,217
Warrant Holder 7	1/28/2022	\$ 4.45	1/31/2024	-	134,747
Warrant Holder 11	1/28/2022	\$ 2.97	1/31/2024	-	50,530
Warrant Holder 11	1/28/2022	\$ 5.94	1/31/2024	-	50,530
Warrant Holder 11	4/14/2022	\$ 4.45	1/31/2024	-	57,268
Warrant Holder 18	3/30/2022	\$ 8.91	3/30/2025	84,217	84,217
Warrant Holder 20	1/3/2023	\$ 2.50	1/2/2027	100,000	100,000
Warrant Holder 21	1/20/2023	\$ 1.90	1/19/2027	250,000	250,000
Series A & B Warrants	6/16/2023	\$ 1.36	12/16/2028	6,125,000	6,125,000
Series A Warrants	10/23/2023	\$ 1.36	4/26/2025	2,000,000	2,000,000
Series B Warrants	10/23/2023	\$ 1.36	4/26/2029	2,000,000	2,000,000
Warrant Holder 22	6/16/2023	\$ 1.25	12/16/2028	126,000	126,000
Warrant Holder 22	10/23/2023	\$ 1.40	4/26/2029	66,000	66,000
Warrant Holder 23	6/16/2023	\$ 1.25	12/16/2028	84,000	84,000
Warrant Holder 23	10/23/2023	\$ 1.40	4/26/2029	48,000	48,000
Warrant Holder 24	10/23/2023	\$ 1.40	4/26/2029	6,000	6,000
Pre-Funded Warrants 2	12/28/2023	\$ 0.0001	-	* 2,000,000	1,200,000
Pre-Funded Warrants 3	2/8/2024	\$ 0.0001	-	* 4,000,000	-
Total Warrants outstanding				17,486,316	13,232,043

*Pre-funded warrants, do not expire.

Subscription receivable - In September 2023, the Company agreed to issue 500,000 shares of common stock to the borrower for a principal sum amount of \$500,000. On August 12, 2024, the Company was transferred and assigned \$522,667, sum of principal and accrued interest owed as of June 30, 2024, of stock in another company by the third-party borrower. As a result of this assignment agreement, the subscription receivable is paid in full, and \$522,667 is recorded as an investment at September 30, 2024.

In September 2023, the Company agreed to issue 2,000,000 shares of common stock to the borrower for a principal sum amount of \$2,000,000. On August 12, 2024, the Company was transferred and assigned \$2,090,667, sum of principal and accrued interest owed as of June 30, 2024, of stock in another company by the third-party borrower. As a result of this assignment agreement, the subscription receivable is paid in full, and \$2,090,667 is recorded as an investment at September 30, 2024.

In December 2023, the Company agreed to grant pre-funded warrants exercisable to acquire up to 1,200,000 shares of common stock to the borrower for a principal sum amount of \$1,000,000. During the first quarter of 2024, the Company and the third-party borrower agreed to amend the note as a result of the decline in the publicly traded common stock price. The amount of pre-funded warrants exercisable to acquire up to 1,200,000 shares of common stock was amended to 2,000,000 shares of common stock, and the total principal balance of the note agreement was increased from \$1,000,000 to \$1,100,000. On August 12, 2024, the Company was transferred and assigned \$1,132,869, sum of principal and accrued interest owed as of June 30, 2024, of stock in another company by the third-party borrower. As a result of this assignment agreement, the subscription receivable is paid in full, and \$1,132,869 is recorded as an investment at September 30, 2024.

In February 2024, the Company agreed to grant pre-funded warrants exercisable to acquire up to 4,000,000 shares of common stock to the borrower for a principal sum amount of \$1,900,000. On August 12, 2024, the Company was transferred and assigned \$1,944,879, sum of principal and accrued interest owed as of June 30, 2024, of stock in another company by the third-party borrower. As a result of this assignment agreement, the subscription receivable is paid in full, and \$1,944,879 is recorded as an investment at September 30, 2024.

In June 2024, in connection with the Company's series A preferred stock offering, the Company closed on subscription agreements totaling \$2,100,000 due to the Company on February 28, 2025.

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**NON-CONTROLLING
INTEREST**

[Noncontrolling
Interest \[Abstract\]](#)
[NON-CONTROLLING
INTEREST](#)

NOTE 7 - NON-CONTROLLING INTEREST

As a result of the series A preferred stock offering discussed in Note 5, Capital Structure, the Company has consolidated the two newly formed subsidiaries, SNAP Biosciences, Inc. and GEAR Therapeutics, Inc., because we have a controlling interest in both. Therefore, the entities' financial statements are consolidated in our unaudited condensed consolidated financial statements and the entities' other equity is recorded as a non-controlling interest. As part of the initial closings, the Series A Investors received in the aggregate a 8.74% non-voting equity ownership in both of the newly formed subsidiaries. The Company contributed the co-development options to GEAR Therapeutics Inc. and recorded \$157,684 of non-controlling interest at September 30, 2024. The remainder was recorded as additional paid in capital. No assets have been contributed to SNAP Biosciences Inc. as of September 30, 2024.

~~[XML 30-R14.htm IDEA: XBRL DOCUMENT](#)~~

INVESTMENTS

[Investments, All
Other Investments
\[Abstract\]](#)
[INVESTMENTS](#)

NOTE 8 - INVESTMENTS

On August 12, 2024, the Company satisfied \$5.7 million of subscription receivables in the form of shares of common stock in two privately held companies. The shares of common stock are carried as investments on the Company's unaudited condensed consolidated balance sheets at its initial cost basis of \$1.00 per share. As the investments are in privately held companies, the Company will assess the investments for impairment on an annual basis.

**9 Months Ended
Sep. 30, 2024**

**9 Months Ended
Sep. 30, 2024**

COMMITMENTS AND CONTINGENCIES

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

COMMITMENTS AND CONTINGENCIES

NOTE 9 - COMMITMENTS AND CONTINGENCIES

Leases - The Company leases office space under an operating lease that commenced December 1, 2017 through November 30, 2019 and a first lease extension commencing December 1, 2019 through May 31, 2020. The second lease extension extended the lease for twenty-four months, beginning on June 1, 2020 and ended on May 31, 2022. The third lease extension extended the lease for twenty-four months, beginning on June 1, 2022 and ended on May 31, 2024. The fourth lease extension, signed on January 30, 2024, extends the lease for twenty-four months, beginning June 1, 2024 and ending on May 31, 2026. The monthly rent is \$3,805 for the first year of the extension and increasing to \$3,860 for the second year of the extension.

The Company records rent expense associated with this lease on the straight-line basis in conjunction with the terms of the underlying lease. During the three and nine months ended September 30, 2024, rents paid totaled \$11,415 and \$33,970, respectively. During the three and nine months ended September 30, 2023, rents paid totaled \$11,250 and \$33,750, respectively.

Future minimum rental payments required under the lease are as follows:

2024	\$	11,415
2025		46,046
2026		19,301
Total minimum lease payments:		76,762
Less amount representing interest		(5,693)
Present value of minimum lease payments:	\$	71,069

As of September 30, 2024, the Company had recorded a right of use asset of \$69,554, and current and non-current lease liabilities of \$9,890 and \$61,179, respectively.

Legal Matters - The Company is currently not a defendant in any litigation or threatened litigation that could have a material effect on the Company's unaudited condensed consolidated financial statements.

CAR T License - On August 31, 2022, the Company entered into an exclusive license agreement with the University of Pittsburgh for certain intellectual property rights related to the universal self-labeling SynNotch and CARs for programmable antigen-targeting technology platform. The Company paid the University of Pittsburgh a non-refundable fee in the amount of \$75,000 for the exclusive patent rights to the licensed technology. Under the terms of the agreement, the Company has been assigned the worldwide development and commercialization rights to the licensed technology in the field of human treatment of cancer with antibody or antibody fragments using SNAP-CAR T-cell technology, along with (i) an intellectual property portfolio consisting of issued and pending patents and (ii) options regarding future add-on technologies and developments. In consideration of these rights, the Company paid an initial license fee of \$75,000, and will have annual maintenance fees ranging between \$15,000 and \$25,000, as well as developmental milestone payments (as defined in the agreement) and royalties equal to 3.5% of net sales. On January 25, 2023, the Company entered into a corporate research agreement with the University of Pittsburgh for the pre-clinical development of SNAP-CAR T-cells targeting HER2. The Company agreed to pay \$716,714 for performance-based milestones over a two-year term, of which \$179,179 has been paid as of September 30, 2024.

In September 2023, the Company expanded its exclusive license agreement with the University of Pittsburgh to include SNAP-CAR technology platform in natural killer (NK) cells. The Company paid \$2,000 to amend the agreement.

Deverra Therapeutics, Inc. - On August 16, 2023, the Company entered into an exclusive licensing arrangement (the "License Agreement") with Deverra Therapeutics Inc. ("Deverra"), pursuant to which the Company completed the exclusive license of key patent families and related intellectual property related to a proprietary allogeneic stem cell expansion and directed differentiation platform for the generation of multiple distinct immune effector cell types, including natural killer (NK) and monocyte/macrophages. The License Agreement provides the Company with exclusive rights to use the license patents and related intellectual property in connection with development and commercialization efforts in the defined field of use (the "Field") of (a) use of unmodified NK cells as anti-viral therapeutic for viral infections, and/or as a therapeutic approach for treatment of relapsed/refractory AML and high-risk MDS; (b) use of Deverra's cell therapy platform to generate NK cells for the purpose of engineering with Coeptis SNAP-CARs and/or Coeptis GEAR Technology; and (c) use of Deverra's cell therapy platform to generate myeloid cells for the purpose of engineering with the Company's current SNAP-CAR and GEAR technologies. In support of the exclusive license, the Company also entered into with Deverra (i) an asset purchase agreement (the "APA") pursuant to which the Company purchased certain assets from Deverra, including but not limited to two Investigational New Drug (IND) applications and two Phase 1 clinical trial stage programs (NCT04901416, NCT04900454) investigating infusion of DVX201, an unmodified natural killer (NK) cell therapy generated from pooled donor CD34+ cells, in hematologic malignancies and viral infections and (ii) a non-exclusive sublicense agreement (the "Sublicense Agreement"), in support of the assets obtained by the exclusive license, pursuant to which the Company sublicensed from Deverra certain assets which Deverra has rights to pursuant a license agreement ("FHCRC Agreement") by and between Deverra and The Fred Hutchinson Cancer Research Center ("FHCRC").

As consideration for the transactions described above, the Company paid Deverra approximately \$570,000 in cash, issued to Deverra 4,000,000 shares of the Company's common stock and assumed certain liabilities related to the ongoing clinical trials. Total consideration paid was \$4,937,609, which was fully expensed in accordance with ASC 730, and is reflected within research and development in the accompanying consolidated statements of operations for the year ended December 31, 2023. In addition, in accordance with the terms of the Sublicense Agreement, the Company agreed to pay FHCRC certain specified contingent running royalty payments and milestone payments under the FHCRC Agreement, in each case to the extent such payments are triggered by the Company's development activities.

On October 26, 2023, the Company entered into a Shared Services Agreement ("SSA") with Deverra, in accordance with requirements set forth in the APA. Under the terms of the SSA, Coeptis and Deverra will share resources and collaborate to further the development of Coeptis' GEAR and SNAP-CAR platforms, as well as the purchased and licensed assets under the License Agreement and APA. The SSA expires on January 31, 2025.

Registration Rights

Pursuant to a registration rights agreement entered into on October 29, 2020, the holders of the founder shares, the Private Placement Warrants and underlying securities, and any securities issued upon conversion of Working Capital Loans (and underlying securities) would be entitled to registration rights pursuant to a registration rights agreement. The holders of at least a majority in interest of the then-outstanding number of these securities were entitled to make up to three demands, excluding short form demands, that the Company register such securities. In addition, the holders have certain "piggy-back" registration rights with respect to registration statements filed subsequent to the consummation of a Business Combination. Notwithstanding the foregoing, Imperial, I-Bankers and Northland did not exercise their demand and "piggyback" registration rights after five (5) and seven (7) years after the effective date of the registration statement and did not exercise its demand rights on more than one occasion. The registration rights agreement did not contain liquidating damages or other cash settlement provisions resulting from delays in registering the Company's securities. The Company would bear the expenses incurred in connection with the filing of any such registration statements.

401(k) PROFIT-SHARING PLAN

[Retirement Benefits \[Abstract\]](#)

401(k) PROFIT-SHARING PLAN

NOTE 10 - 401(k) PROFIT-SHARING PLAN

The Company sponsors a qualified profit-sharing plan with a 401(k) feature that covers all eligible employees. Participation in the 401(k) feature of the plan is voluntary. Participating employees may defer up to 100% of their compensation up to the maximum prescribed by the Internal Revenue Code. The plan permits for employee elective deferrals but has no contribution requirements for the Company. During the three and nine month periods ended September 30, 2024 and 2023, no employer contributions were made.

INCOME TAXES

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

INCOME TAXES

NOTE 11 - INCOME TAXES

For the three and nine months ended September 30, 2024 and 2023, respectively, no income tax expense or benefit was recognized. The Company's deferred tax assets are comprised primarily of net operating loss carryforwards. The Company maintains a full valuation allowance on its deferred tax assets since it has not yet achieved sustained profitable operations. As a result, the Company has not recorded any income tax benefit since its inception.

NOTE RECEIVABLE

[Credit Loss \[Abstract\]](#)

NOTE RECEIVABLE

NOTE 12 - NOTE RECEIVABLE

On July 19, 2023 the Company ("Lender") entered into a Senior Secured Note agreement with Deverra ("Borrower"). The Company agreed to make advances of principal to the Borrower of up to an aggregate amount equal to \$572,000. Any advances are at the sole discretion of the Company. The outstanding unpaid principal balance of the note bears interest at 3% per annum and is due and payable on the maturity date, September 30, 2023.

In the event that a certain business transaction between the Lender and Borrower as contemplated by that certain binding term sheet dated April 13, 2023, and referenced in Note 8, Commitments and Contingencies, is consummated prior to the maturity date, the full amounts due under this note shall be applied against the cash portion of any closing payment due from the Lender in connection with such transaction and any excess amounts under this note shall be treated as additional purchase price in connection with the transaction.

As of September 30, 2023, and in relation to the Deverra asset purchase referenced in Note 8, Commitments and Contingencies, \$567,609 of principal and \$2,892 of interest were applied against the cash portion of the closing payment with the Company in connection with such transaction. The note is considered paid in full.

RELATED PARTY TRANSACTION

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

RELATED PARTY TRANSACTION

NOTE 13 - RELATED PARTY TRANSACTION

In September 2023, the Company entered into a transaction with AG Bio Life Capital I LP ("AG"), a Delaware limited partnership, where an employee of the Company is the general partner. The Company agreed to issue 600,000 shares of common stock of the Company ("AG Shares") to AG, in exchange for \$600,000, consisting of \$100,000 payable in cash and the balance payable under a promissory note ("AG Note"). The principal amount including all interest under the AG Note is due and payable by AG no later than August 30, 2024 (the "AG Maturity Date"). The outstanding unpaid principal balance of the

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

9 Months Ended Sep. 30, 2024

AG Note bears interest commencing as of the Company’s next registration statement at the rate of six (6%) percent per annum, which interest rate will increase to eighteen (18%) percent per annum in the event an event of default occurs under the AG Note, computed on the basis of the actual number of days elapsed and a year of 365 days. AG has the option of repaying the obligations under the AG Note in advance of the AG Maturity Date, in whole or in part, at any time upon at least thirty (30) days prior written notice delivered to the Company. AG has certain obligations to contribute the proceeds of the sale of its AG Shares to the Company, in the event that any AG Shares are sold prior to the AG Maturity Date. On August 12, 2024, AG transferred and assigned \$522,667 to the Company, the sum of principal and accrued interest owed as of June 30, 2024, of stock in another company. As a result of this assignment agreement, the AG Note is considered paid in full, and \$522,667 is recorded as an investment at September 30, 2024.

[XML 36 R20.htm IDEA: XBRL DOCUMENT](#)

SUBSEQUENT
EVENTS

[Subsequent Events](#)

[\[Abstract\]](#)

[SUBSEQUENT EVENTS](#) NOTE 14 - SUBSEQUENT EVENTS

Management has performed a review of all events and transactions occurring after September 30, 2024 for items that would require adjustment to or disclosure in the accompanying unaudited condensed consolidated financial statements, noting no such items or transactions other than the following.

On November 1, 2024, the Company entered into a Standby Equity Purchase Agreement (“SEPA”) with YA II PN, LTD, a Cayman Islands exempt limited partnership (“Yorkville”) pursuant to which the Company has the right to sell to Yorkville up to \$20.0 million of common stock, subject to certain limitations and conditions set forth in the SEPA, from time to time during the term of the SEPA. The Company also entered into a Registration Rights Agreement with Yorkville pursuant to which it will register the resale of shares of common stock issued to Yorkville pursuant to the SEPA. Sales of the shares of common stock to Yorkville under the SEPA, and the timing of any such sales, are at the Company’s option, and the Company is under no obligation to sell any shares of common stock to Yorkville under the SEPA, except in connection with notices that may be submitted by Yorkville in certain circumstances as described below.

Each advance (each, an “Advance”) the Company requests in writing to Yorkville under the SEPA (notice of such request, an “Advance Notice”) may be for a number of shares of common stock up to such amount as is equal to 100% of the average daily volume traded of the common stock during the five trading days immediately prior to the date the Company requests each Advance. The shares of common stock purchased pursuant to an Advance delivered by the Company will be purchased at a price equal to 95% of the lowest daily VWAP of the shares of common stock during the three consecutive trading days commencing on the date of the delivery of the Advance Notice, other than the daily VWAP on a day in which the daily VWAP is less than a minimum acceptable price as stated by the Company in the Advance Notice or there is no VWAP on the subject trading day. The Company may establish a minimum acceptable price in each Advance Notice below which the Company will not be obligated to make any sales to Yorkville. “VWAP” is defined as the daily volume weighted average price of the shares of Common Stock for such trading day on the Nasdaq Stock Market (“Nasdaq”) during regular trading hours as reported by Bloomberg L.P.

The SEPA will automatically terminate on the earliest to occur of (i) December 1, 2027, provided that the Yorkville Note (described below) has been fully repaid or (ii) the date on which the Company shall have made full payment of Advances pursuant to the SEPA. The Company has the right to terminate the SEPA at no cost or penalty upon five trading days’ prior written notice to Yorkville, provided that there are no outstanding Advance Notices for which shares of common stock need to be issued and the Company has paid all amounts owed to Yorkville pursuant to the Yorkville Note (described below). The Company and Yorkville may also agree to terminate the SEPA by mutual written consent.

Any purchase under an Advance would be subject to certain limitations, including that Yorkville shall not purchase or acquire any shares that would result in it and its affiliates beneficially owning more than 4.99% of the then outstanding voting power or number of shares of common stock or any shares that, aggregated with shares issued under all other earlier Advances, would exceed 19.99% of all shares of common stock outstanding on the date of the SEPA (the “Exchange Cap”), unless the Company obtains stockholder approval to issue shares of common stock in excess of the Exchange Cap in accordance with applicable Nasdaq rules.

In connection with the execution of the SEPA, the Company agreed to pay a commitment fee of \$200,000 to Yorkville, payable as follows: (i) \$80,000 payable when the SEPA was entered into, in the form of the issuance of 400,000 shares of common stock, representing \$80,000 divided by the closing price as of the trading day immediately prior to the date of the SEPA, and (ii) \$120,000 payable in cash or by way of an Advance on the on the date upon which the Company has first received Advances in the aggregate amount of \$5,000,000.

Additionally, Yorkville agreed to advance to the Company, in exchange for a convertible promissory note (the “Yorkville Note”), an aggregate principal amount of \$1,304,758. Interest shall accrue on the outstanding balance of the Yorkville Note at an annual rate equal to 8%, subject to an increase to 18% upon an event of default as described in the Yorkville Note. The maturity date of the Yorkville Note is November 1, 2025. Yorkville may convert the Yorkville Note into shares of common stock at any time at a conversion price equal to the lower of (i) \$1.00 (the “Fixed Price”) or (ii) a price per share equal to 95% of the lowest daily VWAP during the 5 consecutive trading days immediately prior to the conversion date of the Yorkville Note (the “Variable Price”), but which Variable Price shall not be lower than a floor price of \$0.04 (the “Floor Price”). This Yorkville Note terminates and replaces the previous note agreement dated January 3, 2024 and discussed above in Note 4, Debt.

At any time while the SEPA is in place that there is a balance outstanding under the Yorkville Note, Yorkville may deliver to the Company a notice (an “Investor Notice”) to the Company to cause an Advance Notice to be deemed delivered to Yorkville and the issuance and sale of shares of Common Stock to Yorkville pursuant to an Advance. Yorkville may select the amount of the Advance in an amount not to exceed the balance owed under the Yorkville Note outstanding on the date of delivery of such Investor Notice. The shares will be issued and sold to Yorkville pursuant to an Investor Notice at a per share price equal to the conversion price that would be applicable to the amount of the Advance selected by Yorkville if such amount were to be converted as of the date of delivery of the Investor Notice. Yorkville will pay the purchase price for such shares to be issued pursuant to the Investor Notice by offsetting the amount of the purchase price to be paid by Yorkville against an amount outstanding under the Yorkville Note.

Additionally, the Company, at its option, shall have the right, but not the obligation, to redeem early a portion or all amounts outstanding under the Promissory Notes at a redemption amount equal to the outstanding principal balance being repaid or redeemed, plus a 5% prepayment premium, plus all accrued and unpaid interest; provided that (i) the Company provides Yorkville with no less than ten trading days’ prior written notice thereof and (ii) on the date such notice is issued, the VWAP of the common stock is less than the Fixed Price.

[XML 37 R21.htm IDEA: XBRL DOCUMENT](#)

SUMMARY OF
SIGNIFICANT
ACCOUNTING
POLICIES (Policies)

[Accounting Policies](#)

[\[Abstract\]](#)

[Use of Estimates](#)

9 Months Ended

Sep. 30, 2024

Use of Estimates - The preparation of condensed consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the condensed consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

[Employee and Non-Employee Share-Based Compensation](#)

Employee and Non-Employee Share-Based Compensation - The Company applies Accounting Standards Codification (“ASC”) 718-10, *Share-Based Payment*, which requires the measurement and recognition of compensation expenses for all share-based payment awards made to employees and directors including employee stock option equity awards issued to employees and non-employees based on estimated fair values.

ASC 718-10 requires companies to estimate the fair value of equity-based option awards on the date of grant using an option-pricing model. The fair value of the award is recognized as an expense on a straight-line basis over the requisite service periods in the Company’s unaudited condensed consolidated statements of operations. The Company recognizes share-based award forfeitures as they occur.

The Company estimates the fair value of granted option equity awards using a Black-Scholes option pricing model. The option-pricing model requires a number of assumptions, of which the most significant are share price, expected volatility and the expected option term (the time from the grant date until the options are exercised or expire). Expected volatility is estimated based on volatility of the Company. The Company has historically not paid dividends and has no foreseeable plans to issue dividends. The risk-free interest rate is based on the yield from governmental zero-coupon bonds with an equivalent term. The expected option term is calculated for options granted to employees and directors using the “simplified” method. Changes in the determination of each of the inputs can affect the fair value of the options granted and the results of operations of the Company.

[Adoption of New Accounting Pronouncements](#)

Adoption of New Accounting Pronouncements - During the three months and nine months ended September 30, 2024 and 2023, there were new accounting pronouncements issued by the Financial Accounting Standards Board (“FASB”). Each of these pronouncements, as applicable, has been or will be adopted by the Company. Management does not believe the adoption of any of these accounting pronouncements has had or will have a material impact on the Company’s unaudited condensed consolidated financial statements.

[Reclassifications](#)

Reclassifications - Certain reclassifications were made to the prior condensed consolidated financial statements to conform to the current period presentation. There was no change to the previously reported net loss

[Going Concern](#)

Going Concern - The accompanying unaudited condensed consolidated financial statements have been prepared in conformity with GAAP in the United States of America, which contemplate continuation of the Company as a going concern, which is dependent upon the Company’s ability to obtain sufficient financials or establish itself as a profitable business. As of September 30, 2024, the Company had an accumulated deficit of \$95,221,907, and for the nine months ended September 30, 2024, the Company had a net loss of \$7,865,647. These conditions raise substantial doubt about the Company’s ability to continue as a going concern. Management’s plans with respect to operations include raising additional capital through sales of equity or debt securities as may be necessary to pursue its business plans and sustain operations until such time as the Company can achieve profitability. Management believes that additional financing as necessary will result in improved operations and cash flow. However, there can be no assurance that management will be successful in obtaining additional funding or in attaining profitable operations.

[XML 38 R22.htm IDEA: XBRL DOCUMENT](#)

DEBT (Tables)

9 Months Ended

Sep. 30, 2024

[Debt Disclosure \[Abstract\]](#)

[Schedule of maturities for notes payable](#)

2024	\$1,553,929
2025	-
2026	-
2027	1,687
2028	3,266
Thereafter	145,047
Total	notes
payable	\$1,703,929

[XML 39 R23.htm IDEA: XBRL DOCUMENT](#)

DERIVATIVE
LIABILITY
WARRANTS (Tables)

[Derivative Liability Warrants](#)

[Schedule of fair value hierarchy](#)

9 Months Ended

Sep. 30, 2024

Description	Level	September	December
		30, 2024	31, 2023
Warrant Liability – Public Warrants	1	\$ 112,500	\$ 232,500
Warrant Liability – Private Placement Warrants	3	209,625	324,750
Total		<u>\$ 322,125</u>	<u>\$ 557,250</u>

[Schedule of fair value assumptions](#)

	September 30, 2024	December 31, 2023
Risk-free interest rate	3.51%	3.84%
Expected volatility	153.20%	82.12%
Exercise price	\$ 11.50	\$ 11.50
Stock price	\$ 0.18	\$ 0.78

[Schedule of changes in fair value of warrant liabilities](#)

	Private Placement	Public	Warrant Liabilities
Fair value as of December 31, 2023	\$ 324,750	\$ 232,500	\$ 557,250
Change in valuation inputs	6,375	(41,250)	(34,875)
Fair value as of March 31, 2024	\$ 331,125	\$ 191,250	\$ 522,375
Change in valuation inputs	115,500	33,750	149,250
Fair value as of June 30, 2024	\$ 446,625	\$ 225,000	\$ 671,625
Change in valuation inputs	(237,000)	(112,500)	(349,500)
Fair value as of September 30, 2024	<u>\$ 209,625</u>	<u>\$ 112,500</u>	<u>\$ 322,125</u>

[XML 40-R24.htm IDEA: XBRL DOCUMENT](#)

CAPITAL
STRUCTURE (Tables)

[Equity \[Abstract\]](#)

[Schedule of stock option activity](#)

9 Months Ended
Sep. 30, 2024

	Shares Underlying Options	Weighted Average Exercise Price	Weighted Average Contractual Life (Years)	Intrinsic Value
Outstanding at December 31, 2023	1,757,500	\$ 2.01	7.97	\$ -
Granted	2,400,000	0.31	10.00	-
Forfeited	(100,000)	10.00	-	-
Exercised	-	-	-	-
Outstanding at September 30, 2024	<u>4,057,500</u>	<u>\$ 0.81</u>	<u>8.89</u>	<u>\$ -</u>

[Schedule of options assumptions](#)

	For the nine months ended September 30,	
	2024	2023
Expected term, in years	5.0	5.38
Expected volatility	85.84%	79.35%
Risk-free interest rate	4.24%	3.66%
Dividend yield	-	-

[Schedule of warrants outstanding](#)

Reference	Date Issued	Exercise Price	Expiration	Outstanding at	
				September 30, 2024	December 31, 2023
Warrant Holder 1	5/28/2021	\$ 2.97	5/13/2026	167,592	167,592
Warrant Holder 1	5/28/2021	\$ 5.94	5/13/2026	168,434	168,434
Warrant Holder 1	5/28/2021	\$ 14.84	5/13/2026	168,434	168,434
Warrant Holder 2	7/30/2021	\$ 2.97	7/30/2026	8,422	8,422
Warrant Holder 2	7/30/2021	\$ 14.84	6/1/2026	25,265	25,265
Kitov/Purple Biotech	9/23/2021	\$ 14.84	9/21/2024	-	101,061
Warrant Holder 5	12/20/2021	\$ 2.97	12/20/2026	58,952	58,952
Warrant Holder 5	1/28/2022	\$ 4.45	1/31/2024	-	67,374
Warrant Holder 6	1/28/2022	\$ 4.45	1/31/2024	-	84,217
Warrant Holder 7	1/28/2022	\$ 4.45	1/31/2024	-	134,747
Warrant Holder 11	1/28/2022	\$ 2.97	1/31/2024	-	50,530
Warrant Holder 11	1/28/2022	\$ 5.94	1/31/2024	-	50,530
Warrant Holder 11	4/14/2022	\$ 4.45	1/31/2024	-	57,268
Warrant Holder 18	3/30/2022	\$ 8.91	3/30/2025	84,217	84,217
Warrant Holder 20	1/3/2023	\$ 2.50	1/2/2027	100,000	100,000
Warrant Holder 21	1/20/2023	\$ 1.90	1/19/2027	250,000	250,000
Series A & B Warrants	6/16/2023	\$ 1.36	12/16/2028	6,125,000	6,125,000
Series A Warrants	10/23/2023	\$ 1.36	4/26/2025	2,000,000	2,000,000
Series B Warrants	10/23/2023	\$ 1.36	4/26/2029	2,000,000	2,000,000
Warrant Holder 22	6/16/2023	\$ 1.25	12/16/2028	126,000	126,000
Warrant Holder 22	10/23/2023	\$ 1.40	4/26/2029	66,000	66,000
Warrant Holder 23	6/16/2023	\$ 1.25	12/16/2028	84,000	84,000
Warrant Holder 23	10/23/2023	\$ 1.40	4/26/2029	48,000	48,000
Warrant Holder 24	10/23/2023	\$ 1.40	4/26/2029	6,000	6,000
Pre-Funded Warrants 2	12/28/2023	\$ 0.0001	-	* 2,000,000	1,200,000
Pre-Funded Warrants 3	2/8/2024	\$ 0.0001	-	* 4,000,000	-
Total Warrants outstanding				<u>17,486,316</u>	<u>13,232,043</u>

*Pre-funded warrants, do not expire.

[XML 41-R25.htm IDEA: XBRL DOCUMENT](#)

COMMITMENTS AND
CONTINGENCIES
(Tables)

9 Months Ended
Sep. 30, 2024

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

[Schedule of future minimum rental payments](#)

2024	\$11,415
2025	46,046
2026	19,301
Total minimum lease payments:	76,762
Less amount representing interest	(5,693)
Present value of minimum lease payments:	<u>\$71,069</u>

[XML 42-R26.htm IDEA: XBRL DOCUMENT](#)

SUMMARY OF
SIGNIFICANT
ACCOUNTING
POLICIES (Details
Narrative) - USD (\$)

3 Months Ended

9 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 Dec. 31, 2023

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

Accumulated deficit	\$ 95,221,907						\$ 95,221,907		\$ 87,356,260
Net loss	\$ 1,828,914	\$ 3,035,345	\$ 3,001,388	\$ 6,350,494	\$ 3,202,620	\$ 7,957,833	\$ 7,865,647	\$ 17,510,948	

[XML 43-R27.htm IDEA: XBRL DOCUMENT](#)

CO-DEVELOPMENT
OPTIONS (Details
Narrative) - USD (\$)

1 Months Ended

9 Months Ended

12 Months Ended

Nov. 30, 2022 Mar. 31, 2022 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2021 Dec. 31, 2023

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

Repayment for promissory notes \$ 587,500 \$ 874,999

CD38 Assets [Member] | Vy Gen [Member]

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

Payments to acquire intangible assets \$ 1,750,000

Promissory notes issued \$ 3,250,000

Capitalized assets 5,000,000

Repayment for promissory notes \$ 1,500,000 \$ 250,000

License Agreement [Member] | Purple Bio Tech [Member]

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

Convertible notes outstanding						\$ 218,750				\$ 625,000
XML 44 R28.htm IDEA: XBRL DOCUMENT										
DEBT (Details - Debt maturities)		Sep. 30, 2024								
USD (\$)										
Debt Disclosure [Abstract]										
2024	\$ 1,553,929									
2025	0									
2026	0									
2027	1,687									
2028	3,266									
Thereafter	145,047									
Total notes payable	\$ 1,703,929									
XML 45 R29.htm IDEA: XBRL DOCUMENT										
DEBT (Details Narrative) - USD (\$)		Apr. 17, 2024	Jan. 03, 2024	Dec. 15, 2023	Oct. 27, 2023	Jul. 08, 2020	1 Months Ended Sep. 30, 2021	9 Months Ended Sep. 30, 2024	12 Months Ended Dec. 31, 2023	Oct. 31, 2022
Convertible Note Payable 1 [Member]										
Debt Instrument [Line Items]										
Principal amount										
Repayments of Convertible Debt										
Unsecured Note 3 [Member]										
Debt Instrument [Line Items]										
Principal amount										
Debt interest rate										
Maturity period										
Unsecured Note 4 [Member]										
Debt Instrument [Line Items]										
Principal amount										
Debt interest rate										
Maturity period										
Unsecured debt										
Interest expense										
Eidl Loan [Member]										
Debt Instrument [Line Items]										
Debt interest rate										
Proceeds from loan										
Note payable amount										
License Agreement [Member] Purple Bio Tech [Member]										
Debt Instrument [Line Items]										
Principal amount										
Interest rate										
Convertible note payable										
Convertible Promissory Note [Member]										
Debt Instrument [Line Items]										
Convertible note payable										
XML 46 R30.htm IDEA: XBRL DOCUMENT										
DEBT (Details - Fair value) - Fair Value, Recurring [Member] - USD (\$)		Sep. 30, 2024		Dec. 31, 2023						
Offsetting Assets [Line Items]										
Financial liabilities fair value disclosure										
Public Warrants [Member] Fair Value, Inputs, Level 1 [Member]										
Offsetting Assets [Line Items]										
Financial liabilities fair value disclosure										
Private Placement Warrants [Member] Fair Value, Inputs, Level 3 [Member]										
Offsetting Assets [Line Items]										
Financial liabilities fair value disclosure										
XML 47 R31.htm IDEA: XBRL DOCUMENT										
DEBT (Details - Assumptions)		9 Months Ended Sep. 30, 2024		12 Months Ended Dec. 31, 2023						
Measurement Input, Risk Free Interest Rate [Member]										
Fair Value Measurement Inputs and Valuation Techniques [Line Items]										
Derivatives, determination of fair value										
Measurement Input, Price Volatility [Member]										
Fair Value Measurement Inputs and Valuation Techniques [Line Items]										
Derivatives, determination of fair value										
Measurement Input, Exercise Price [Member]										
Fair Value Measurement Inputs and Valuation Techniques [Line Items]										
Derivatives, determination of fair value										
Measurement Input, Share Price [Member]										
Fair Value Measurement Inputs and Valuation Techniques [Line Items]										
Derivatives, determination of fair value										
XML 48 R32.htm IDEA: XBRL DOCUMENT										
DEBT (Details - Changes in fair value of warrant liabilities) - USD (\$)		3 Months Ended Sep. 30, 2024		Jun. 30, 2024	Mar. 31, 2024					
Private Placement Warrants [Member]										
Offsetting Assets [Line Items]										
Fair value warrant liabilities at beginning										
Change in valuation inputs										
Fair value warrant liabilities at ending										
Public Warrants [Member]										
Offsetting Assets [Line Items]										
Fair value warrant liabilities at beginning										
Change in valuation inputs										
Fair value warrant liabilities at ending										
Warrant Liabilities [Member]										
Offsetting Assets [Line Items]										
Fair value warrant liabilities at beginning										
Change in valuation inputs										
Fair value warrant liabilities at ending										
XML 49 R33.htm IDEA: XBRL DOCUMENT										
DERIVATIVE LIABILITY										
WARRANTS (Details Narrative) - shares										
Sep. 30, 2024 Dec. 31, 2023										

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]		
Warrants outstanding	17,486,316	13,232,043
Bull Horn Holdings Sponsor LC [Member]		
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]		
Warrants outstanding	3,750,000	3,750,000
Public Warrants [Member]		
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]		
Warrants outstanding	7,500,000	7,500,000
XML 50-R34.htm IDEA: XBRL DOCUMENT		
CAPITAL	9 Months Ended	12 Months Ended
STRUCTURE (Details		
- Option activity) -		
Stock Options	Sep. 30, 2024	Dec. 31, 2023
[Member] - USD (\$)		
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]		
Shares underlying options outstanding, beginning shares	1,757,500	
Weighted average exercise price, beginning balance outstanding	\$ 2.01	
Weighted average contractual life (years), options outstanding	8 years 10 months 20 days 7 years 11 months 19 days	
Shares underlying options granted, shares	2,400,000	
Weighted average exercise price, granted	\$ 0.31	
Weighted average contractual life (years), granted	10 years	
Shares underlying options forfeited, shares	(100,000)	
Weighted average exercise price, forfeited	\$ 10.00	
Shares underlying options exercised, shares	0	
Weighted average exercise price, exercised	\$ 0	
Shares underlying options outstanding, ending shares	4,057,500	1,757,500
Weighted average exercise price, ending balance outstanding	\$ 0.81	\$ 2.01
Intrinsic value, options outstanding	\$ 0	
XML 51-R35.htm IDEA: XBRL DOCUMENT		
CAPITAL	9 Months Ended	
STRUCTURE (Details		
- Option assumptions)		
- Stock Options	Sep. 30, 2024	Sep. 30, 2023
[Member]		
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]		
Expected term, in years	5 years	5 years 4 months 17 days
Expected volatility	85.84%	79.35%
Risk-free interest rate	4.24%	3.66%
Dividend yield	0.00%	0.00%
XML 52-R36.htm IDEA: XBRL DOCUMENT		
CAPITAL	9 Months Ended	
STRUCTURE (Details		
- Warrants		
outstanding) - \$ /	Sep. 30, 2024	Dec. 31, 2023
shares		
Class of Stock [Line Items]		
Total warrants outstanding	17,486,316	13,232,043
Warrant Holder 1 Exercise Price 2. 97 [Member]		
Class of Stock [Line Items]		
Date issued	May 28, 2021	
Exercise price	\$ 2.97	
Expiration	May 13, 2026	
Total warrants outstanding	167,592	167,592
Warrant Holder 1 Exercise Price 5. 94 [Member]		
Class of Stock [Line Items]		
Date issued	May 28, 2021	
Exercise price	\$ 5.94	
Expiration	May 13, 2026	
Total warrants outstanding	168,434	168,434
Warrant Holder 1 Exercise Price 14. 84 [Member]		
Class of Stock [Line Items]		
Date issued	May 28, 2021	
Exercise price	\$ 14.84	
Expiration	May 13, 2026	
Total warrants outstanding	168,434	168,434
Warrant Holder 2 Exercise Price 2. 97 [Member]		
Class of Stock [Line Items]		
Date issued	Jul. 30, 2021	
Exercise price	\$ 2.97	
Expiration	Jul. 30, 2026	
Total warrants outstanding	8,422	8,422
Warrant Holder 2 Exercise Price 14. 84 [Member]		
Class of Stock [Line Items]		
Date issued	Jul. 30, 2021	
Exercise price	\$ 14.84	
Expiration	Jun. 01, 2026	
Total warrants outstanding	25,265	25,265
Kitov Purple Biotech Exercise Price 14. 84 [Member]		
Class of Stock [Line Items]		
Date issued	Sep. 23, 2021	
Exercise price	\$ 14.84	
Expiration	Sep. 21, 2024	
Total warrants outstanding	0	101,061
Warrant Holder 5 Exercise Price 2. 97 [Member]		
Class of Stock [Line Items]		
Date issued	Dec. 20, 2021	
Exercise price	\$ 2.97	
Expiration	Dec. 20, 2026	
Total warrants outstanding	58,952	58,952
Warrant Holder 5 Exercise Price 4. 45 [Member]		
Class of Stock [Line Items]		
Date issued	Jan. 28, 2022	
Exercise price	\$ 4.45	
Expiration	Jan. 31, 2024	
Total warrants outstanding	0	67,374
Warrant Holder 6 Exercise Price 4. 45 [Member]		
Class of Stock [Line Items]		
Date issued	Jan. 28, 2022	
Exercise price	\$ 4.45	
Expiration	Jan. 31, 2024	

Total warrants outstanding	0	84,217
Warrant Holder 7 Exercise Price 4. 45 [Member]		
Class of Stock [Line Items]		
Date issued	Jan. 28, 2022	
Exercise price	\$ 4.45	
Expiration	Jan. 31, 2024	
Total warrants outstanding	0	134,747
Warrant Holder 11 Exercise Price 2. 97 [Member]		
Class of Stock [Line Items]		
Date issued	Jan. 28, 2022	
Exercise price	\$ 2.97	
Expiration	Jan. 31, 2024	
Total warrants outstanding	0	50,530
Warrant Holder 11 Exercise Price 5. 94 [Member]		
Class of Stock [Line Items]		
Date issued	Jan. 28, 2022	
Exercise price	\$ 5.94	
Expiration	Jan. 31, 2024	
Total warrants outstanding	0	50,530
Warrant Holder 11 Exercise Price 4. 45 [Member]		
Class of Stock [Line Items]		
Date issued	Apr. 14, 2022	
Exercise price	\$ 4.45	
Expiration	Jan. 31, 2024	
Total warrants outstanding	0	57,268
Warrant Holder 18 Exercise Price 8. 91 [Member]		
Class of Stock [Line Items]		
Date issued	Mar. 30, 2022	
Exercise price	\$ 8.91	
Expiration	Mar. 30, 2025	
Total warrants outstanding	84,217	84,217
Warrant Holder 20 Exercise Price 2. 50 [Member]		
Class of Stock [Line Items]		
Date issued	Jan. 03, 2023	
Exercise price	\$ 2.50	
Expiration	Jan. 02, 2027	
Total warrants outstanding	100,000	100,000
Warrant Holder 21 Exercise Price 1. 90 [Member]		
Class of Stock [Line Items]		
Date issued	Jan. 20, 2023	
Exercise price	\$ 1.90	
Expiration	Jan. 19, 2027	
Total warrants outstanding	250,000	250,000
Series A and B Warrants Exercise Price 1.36 [Member]		
Class of Stock [Line Items]		
Date issued	Jun. 16, 2023	
Exercise price	\$ 1.36	
Expiration	Dec. 16, 2028	
Total warrants outstanding	6,125,000	6,125,000
Series A Warrants Exercise Price 1. 36 [Member]		
Class of Stock [Line Items]		
Date issued	Oct. 23, 2023	
Exercise price	\$ 1.36	
Expiration	Apr. 26, 2025	
Total warrants outstanding	2,000,000	2,000,000
Series B Warrants Exercise Price 1. 36 [Member]		
Class of Stock [Line Items]		
Date issued	Oct. 23, 2023	
Exercise price	\$ 1.36	
Expiration	Apr. 26, 2029	
Total warrants outstanding	2,000,000	2,000,000
Warrant Holder 22 Exercise Price 1. 25 [Member]		
Class of Stock [Line Items]		
Date issued	Jun. 16, 2023	
Exercise price	\$ 1.25	
Expiration	Dec. 16, 2028	
Total warrants outstanding	126,000	126,000
Warrant Holder 22 Exercise Price 1. 40 [Member]		
Class of Stock [Line Items]		
Date issued	Oct. 23, 2023	
Exercise price	\$ 1.40	
Expiration	Apr. 26, 2029	
Total warrants outstanding	66,000	66,000
Warrant Holder 23 Exercise Price 1. 25 [Member]		
Class of Stock [Line Items]		
Date issued	Jun. 16, 2023	
Exercise price	\$ 1.25	
Expiration	Dec. 16, 2028	
Total warrants outstanding	84,000	84,000
Warrant Holder 23 Exercise Price 1. 40 [Member]		
Class of Stock [Line Items]		
Date issued	Oct. 23, 2023	
Exercise price	\$ 1.40	
Expiration	Apr. 26, 2029	
Total warrants outstanding	48,000	48,000
Warrant Holder 24 Exercise Price 1. 40 [Member]		
Class of Stock [Line Items]		
Date issued	Oct. 23, 2023	
Exercise price	\$ 1.40	
Expiration	Apr. 26, 2029	
Total warrants outstanding	6,000	6,000
Pre Funded Warrants 2 Exercise Price 0. 0001 [Member]		
Class of Stock [Line Items]		
Date issued	Dec. 28, 2023	
Exercise price	\$ 0.0001	
Total warrants outstanding	2,000,000	1,200,000
Pre Funded Warrants 3 Exercise Price 0. 0001 [Member]		
Class of Stock [Line Items]		

Date issued	Feb. 08, 2024
Exercise price	\$ 0.0001
Total warrants outstanding	4,000,000 0
XML 53 R37.htm IDEA XBRL DOCUMENT	

CAPITAL									3 Months Ended		9 Months Ended						
STRUCTURE (Details Narrative) - USD (\$)	Sep. 04, 2024	Jul. 31, 2024	Jun. 14, 2024	Jun. 13, 2024	Feb. 08, 2024	Dec. 28, 2023	Oct. 26, 2023	Jun. 16, 2023	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2024	Sep. 30, 2023	Jun. 30, 2024	Apr. 26, 2024	Feb. 29, 2024	Dec. 2023	
Class of Stock [Line Items]																	
Common stock, shares authorized																150,000	
Common stock, par value																\$ 0.0001	
Preferred stock, shares authorized									10,000,000		10,000,000					10,000	
Preferred stock, par value									\$ 0.0001		\$ 0.0001					\$ 0.0001	
Common stock, shares issued									39,968,593		39,968,593					35,331	
Common stock, shares outstanding									39,968,593		39,968,593					35,331	
Capital distributions									\$ 0	\$ 0	\$ 0	\$ 0					
Net proceeds warrant											\$ 500,000	0					
Treasury Stock, Value																\$ 0	
Preferred Stock, Shares Outstanding									5,825		5,825					0	
Investors shares description	On September 4, 2024, the Company performed a third closing as part of its series A preferred stock offering and raised \$225,000, at a purchase price of \$1,000 per share. The Series A Investors currently have an aggregate 8.74% non-voting equity ownership interest in the Company's two newly formed subsidiaries	On July 31, 2024, the Company performed a second closing as part of its series A preferred stock offering and raised \$1.3 million, at a purchase price of \$1,000 per share.	On June 13, 2024, the Company performed an initial closing and raised \$4.3 million in a sale to accredited investors (collectively, the "Series A Investors") of 4,300 shares of the Company's series A preferred stock (the "Series A Preferred Stock"), at a purchase price of \$1,000 per share, in a financing led by CJC Investment Trust														
Conversion of shares									1,000		1,000						
Conversion price per share									\$ 0.40		\$ 0.40						
Gross proceeds											\$ 20,000,000						
Share based compensation									\$ 96,888	\$ 113,301	805,347	\$ 348,993					
Unamortized stock-based compensation									932,836		\$ 932,836						
Principal and accrued interest owed															\$ 1,900,000	\$ 1,000,000	
Warrants exercisable to acquire															4,000,000	1,200,000	
Amendment description											The amount of pre-funded warrants exercisable to acquire up to 1,200,000 shares of common stock was amended to 2,000,000 shares of common stock, and the total principal balance of the note agreement was increased from \$1,000,000 to \$1,100,000.						

[Coral Investment Partners \[Member\]](#)
[Class of Stock \[Line Items\]](#)
[Warrants outstanding](#)
[Expiry date](#)

[Borrower \[Member\]](#)
[Class of Stock \[Line Items\]](#)

Issuance of common stock		500,000		500,000
Issuance of common stock value				\$ 500,000
Principal and accrued interest owed				\$ 522,667
Recorded investment amount			\$ 522,667	
Borrower 1 [Member]				
Class of Stock [Line Items]				
Issuance of common stock		2,000,000		2,000,000
Issuance of common stock value				\$ 2,000,000
Principal and accrued interest owed				2,090,667
Recorded investment amount			2,090,667	
Equity Incentive Plan 2022 [Member]				
Class of Stock [Line Items]				
Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Number	2,400,000			
Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Period Increase (Decrease), Weighted Average Exercise Price Stock Options [Member]	\$ 0.31			
Class of Stock [Line Items]				
Share based compensation		\$ 96,888	\$ 113,301 805,347	\$ 348,993
Pre Funded Warrants [Member]				
Class of Stock [Line Items]				
Principal and accrued interest owed				1,132,869
Recorded investment amount			1,132,869	
Pre Funded Warrants 1 [Member]				
Class of Stock [Line Items]				
Principal and accrued interest owed				\$ 1,944,879
Recorded investment amount			\$ 1,944,879	
Maximum [Member]				
Class of Stock [Line Items]				
Exercise price of warrants		\$ 1.65		
Minimum [Member]				
Class of Stock [Line Items]				
Exercise price of warrants		\$ 1.36		
Private Placement [Member]				
Class of Stock [Line Items]				
Warrants outstanding		777,000		
Exercise price of warrants		\$ 1.40		
Warrants issued Common Stock [Member]		120,000		
Class of Stock [Line Items]				
Common stock, shares authorized		150,000,000		150,000,000
Common stock, par value		\$ 0.0001		\$ 0.0001
Pre Funded Warrant [Member]				
Class of Stock [Line Items]				
Warrants outstanding	4,000,000	1,200,000	1,223,000	1,350,000
Net proceeds warrant		\$	\$	
		1,800,000	3,000,000	
Exercise price of warrants		\$ 0.001	\$ 0.0001	
Common stock issued				3,500,000
Aggregate exercise price of warrant	\$ 500,000	\$ 100,000		
Series A Warrant [Member]				
Class of Stock [Line Items]				
Class of warrant or right, outstanding gross		2,000,000	3,062,500	
Exercise price of warrants		\$ 1.65		\$ 1.36
Exercisable term		18 months		
Series B Warrant				

[Member]		
Class of Stock [Line Items]		
Class of warrant or right, outstanding gross		2,000,000 3,062,500
Exercise price of warrants		\$ 1.65
Exercisable term		5 years 6 months

[Warrant Note Subscription Receivables \[Member\]](#)

Class of Stock [Line Items]		
Aggregate exercise price of warrant	\$	\$
	1,900,000	1,100,000

[Common Class A \[Member\] | Coral Investment Partners \[Member\]](#)

[Class of Stock \[Line Items\]](#)

[Exercise price of warrants](#)

[Common Class B \[Member\] | Coral Investment Partners \[Member\]](#)

[Class of Stock \[Line Items\]](#)

[Exercise price of warrants](#)

[XML 54 R38.htm IDEA: XBRL DOCUMENT](#)

NON-CONTROLLING INTEREST (Details Narrative) - USD (\$)

Sep. 30, 2024 Dec. 31, 2023

[Noncontrolling Interest \[Abstract\]](#)

[Noncontrolling interest](#) \$ 157,684 \$ 0

[XML 55 R39.htm IDEA: XBRL DOCUMENT](#)

INVESTMENTS (Details Narrative) Aug. 12, 2024

\$ / shares in Units, \$ USD (\$)

in Millions \$ / shares

[Investments, All Other Investments \[Abstract\]](#)

[Subscription receivables | \\$](#) \$ 5.7

[Initial cost basis of per share | \\$ / shares](#) \$ 1.00

[XML 56 R40.htm IDEA: XBRL DOCUMENT](#)

COMMITMENTS AND CONTINGENCIES (Details - Future minimum payments) Sep. 30, 2024

USD (\$)

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

2024 \$ 11,415

2025 46,046

2026 19,301

[Total minimum lease payments:](#) 76,762

[Less amount representing interest](#) (5,693)

[Present value of minimum lease payments:](#) \$ 71,069

[XML 57 R41.htm IDEA: XBRL DOCUMENT](#)

COMMITMENTS AND CONTINGENCIES (Details Narrative) - USD (\$)	Aug. 16, 2023	1 Months Ended Aug. 31, 2022	3 Months Ended Sep. 30, 2024	Sep. 30, 2023	9 Months Ended Sep. 30, 2024	Sep. 30, 2023	Dec. 31, 2023
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[Offsetting Assets \[Line Items\]](#)

Operating Lease, Expense			\$ 11,415	\$ 11,250	\$ 33,970	\$ 33,750	
Right of use asset			69,554		69,554		\$ 97,571
Current lease liabilities			9,890		9,890		38,047
Non-current lease liabilities			\$ 61,179		61,179		\$ 61,179
Agreement amendment fee				\$ 2,000		\$ 2,000	

[Deverra \[Member\]](#)

[Offsetting Assets \[Line Items\]](#)

[Cash payment](#) \$ 570,000

[Number of shares converted](#) 4,000,000

[Car T License \[Member\]](#)

[Offsetting Assets \[Line Items\]](#)

[Initial license fee](#) \$ 75,000

[Annual maintenance fee description](#) annual maintenance fees ranging between \$15,000 and \$25,000

[First Year Extension \[Member\]](#)

[Offsetting Assets \[Line Items\]](#)

[Monthly rent](#) 3,805

[Second Year Extension \[Member\]](#)

[Offsetting Assets \[Line Items\]](#)

[Monthly rent](#) \$ 3,860

[XML 58 R42.htm IDEA: XBRL DOCUMENT](#)

401(k) PROFIT-SHARING PLAN (Details Narrative) - USD (\$)	3 Months Ended Sep. 30, 2024	Sep. 30, 2023	9 Months Ended Sep. 30, 2024	Sep. 30, 2023
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[Retirement Benefits \[Abstract\]](#)

[Employer contributions](#) \$ 0 \$ 0 \$ 0 \$ 0

[XML 59 R43.htm IDEA: XBRL DOCUMENT](#)

INCOME TAXES (Details Narrative) - USD (\$)	3 Months Ended Sep. 30, 2024	Sep. 30, 2023	9 Months Ended Sep. 30, 2024	Sep. 30, 2023
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[Income Tax Disclosure \[Abstract\]](#)

[Income tax expense](#) \$ 0 \$ 0 \$ 0 \$ 0

[XML 60 R44.htm IDEA: XBRL DOCUMENT](#)

NOTE RECEIVABLE (Details Narrative) - Notes Receivable Sep. 30, 2023 Jul. 19, 2023

[\[Member\] - Borrower \[Member\] - USD \(\\$\)](#)

[Accounts, Notes, Loans and Financing Receivable \[Line Items\]](#)

[illegible]

MOU6M/RTDUS)A'@PLK:102QHJLX5J]T(SIS=Y5S@/CLP:6MPE4M\$WKF*DE6F@B MW:Q@O 14I&"2<5B^E(G:6,AB#I^J^K^=Z>N5 M6+I-AOY1-A15DW*GH-SY-
/0L^S1G^A20.YD#M.L^S^H^GT59>^M@P.MA#HBRHJ.ZQ^?..MR9FR&ZNZ@Z.Z^7E5^..BEGIBE6S/Q^U@CT^WAE30GJ2Z.MVW+2WU(X)NS3CNF(KCZ)
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MBMW0.3FA1E)=HLN.\$@IRN8@Wf.IQ)G:L42.PZ98B(C\$19#912ZF71.O.WX.MO6^GCL.\$%D(L3.3^WCH>\$80H!HPT#Q9PL32%#A#^+^EIO.E=(C<^<IN-6.M.WI94.43D?>
YFL4Z&K\$#8EC23.IG80<#2C1@>P15-EOLMB@WY^IINE1+^MJ(\$SK/BEKV4+C@#(4P.P2^X.#N^?>POE(4^<V^76UBW5^U(Q(L21^21.&C=G.M6#2Z89G9O.F6<^Q)A3H>3T73<^?1
Z>SY1G3<R.2+D135FJR^7X1L>E5K^M.M^J^B^XN1.M1LN5%_@9>PW\$SLXAOR^L^T^%SV^Y^Y^XTR.FFT@<6+SC^EU^EV-IQYR.MS1SG^YGB.L8^Y
N^+L.D.PY^IWWY^M^RJB+ZSGN-7156H^B2H^LOSG^M-RJGS60P<^Y^I>CL.G5M^P15>=>T1V4195.IV\$WWMXIKCL4.&B2_<^PC^M>Z12U7ENJH(L&Y
MEL5IMTFIKX&Z^I>5B>QV@416^*Y6BK.N-BF=K2-7\$>M^L^2J3W^UW3X17-3^M146A1^+>OU2GN5TEZTCENY93D=D.D52.Z@06^2Y\$W
MG:2FB\$*4>W2_#6#>J.IVN4CE2N&MUVDP^2Z3\$3<2ME44+^B9.Y/867PB/<\$.\$.\$S:(\$T/E^H03DZ\$Z^Q^<^U+^M.P04^<^B^I^Q:.(EL@-#YC&0
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 M68<L'<S.3>=<0>+R'F'<Y0865'<Y156)++<D.S'<#%5'<J&I'<L'<TBHJ'<#Y'<OXX.G'<ZC'<R'K9\$BAD'EYC<=<F'U'<I9S.UK'<WKH1'<20WQY&P998GPLPS'<OHA.M.W>V7X?
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 SQV'<GYH'<@'<73VOR'<BSU'<1..82D<K3'<F0H1'<8'<J'<8E0ID4.C+>=>2X.M'<1'<F8'<GV1'<#T'Z>=<#<A'<3R'Y1>AHT1.S<(<S'<WS061'<P'<K'<#?<1'<U'<Z3
 MYD+744%>WTVW>=<F..HVDYB&B.WMO<@<11V#SIZ.D.MPKX(170.FH)@<3C.D.A)7/3(C&1'<AXXP1M1X@<MA9'<4J&X'<+36.E'<LAJ=<#<S'D8NS.'<#%S1'<9L'<C'<
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 IZ00Q6.56802W)A.M++L.G6TAYB+<6'<GN2HKZ<B7#2@SVH.O'<I7'<1'<2'<43E3M.A'<M'<M'<OY5'<C3C.M'<S6E'<7Y1MPRK6'<#XGY&S'<M1@<9.ZZ1'<YK=K&NUI'<6.'<M5ZRV&4/7
 Y<8B&HH<+<1'<721'<LY15H'<1.N612<@<+<0'U.(3SLCBK.G-MJURK&K0/ST5)'<Y10'<+<VO-BP@<+<WC&U'<4L'<Z2UR.IGL5'<01'<WMY.O'<W'<1A..MUJ.LZ
 Q/8E9MS'<XO1'<JYV'L'<U'<B'<1'<N912>901+<H'<C.M'<S+U/LI&F6'<U'<C4.HQF=MR9'<4I&V1'<#*=<ML'<N'Y'<XLL'<2N..U1S7T3.XIO&.<X9.P+5M1&IG.IYC3'<V7J&I'<G.4.Z)';#JA
 ME++Y25Y>=<SUVJ.M'21Q28'<+<V.0029P.UWXXS'<R2&B.HJ@<+<1.1+<1A%<0ZND7'<M'<Y1.5C<14>XO=<M5'<2P'<J&7'<@<8'<7C2'<X&A'<I'<N'<NR&JRB'<V1'<M'<P>P
 S>..#H8'<#5#<XB.03OP'<IAW'<=<L'<1D'<07'<G'<KZ18&GMB'<B'<C'<NRW.MR4R<04D'<TIP.M7.P4JQZVW01YJ.BN4R&S1B&S&H&V'<U'<P'<T'<U2.H68U
 MN(D'<W'<FHG660Q'<N3'<X'<U'<B'<JY'<E'<EP38Z.1&8P2'<OFFP9A'

[illegible]

BBDMZ.\$*WQRN\$.6K7H\$.PN.MF9=\$*D.DR\$.D7D\$.H\$.H\$.C\$.PIL3\$.J#F.NIK+6\$+=\$*1\$+1\$.+HJFL61.FJ\$.B.M.T.C\$G>5.HB\$AAR\$.3DWS\$ONS\$XHXJFS\$.1Q3I16\$.42\$*J3
Z2\$2P/6\$W+M2I\$.&P&XAS\$9.F-E-3R\$=J.HC9\$916E0G&0-Q36CIG\$.JLTMW\$.74P\$>@.RHS\$.M&HDL16I3IKRIG6.HBG>V>9D\$=S\$UK180."D5-W7D15C\$R7"ZW\$.PI=J8Z
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[illegible]

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MH+>@<VYR@<HJ\$>=>H01&F1FHGJ3Q00B=5%<E04.MBHC.<=>G:ZO2WUANO=>WU<=>O1YJ?>744D8>01WD.UO<6%<1#>A.2'R M

50V.S'@<A=0L7E2Q@>Q.E>=>IWB7?>F&U(O)<=>XQW.MIA4W+1(G+HAP@<=>V.UOQAH@(<=>?>0NOVJH/KE68(674BJP:>2?>GRW.MQMR.X9FOH.A."ZC."15362-

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<=>HJ<=>J&J&C1LZ&X&K&N<=>W3?>FDL<=>S3%<9&S1&B88(114JL>FLX<=>35&WK M'63.<=>6%<H1C?>U7Q1'K&S<=>Z2Z9?>=>=>S4XB14W@H0 M(+<=>UTP'G2

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8&1:1=5HW7Y1)>=>=>Q1&8'0'@<=>X&XLI023=>28'D8CL%<=>L.C:XPP-&13EQK.MWW.CWZKNQAO M-<=>ZFGYXYINW803H&O&8

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 W8V5V//F@<=,8ED,E.3EQ>F1M,T-FLZ-Z6BMC M#4<L Q?>X04+T-LT-81>/JSLY/L1<4-D=3E,FLZLN?/7S M=HQM(R8\$B\$X)
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[illegible]

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consolidated financial statements prepared in accordance with GAAP have been condensed or omitted pursuant to instructions, rules, and regulations prescribed by the United States Securities and Exchange Commission ("SEC"). The accompanying interim unaudited condensed consolidated financial statements should be read in conjunction with the audited consolidated financial statements and notes thereto included in our Annual Report on Form 10-K/A for the year ended December 31, 2023 that was filed with the SEC on August 15, 2024. <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Principles of Consolidation - The accompanying unaudited condensed consolidated financial statements include the accounts of Coeptis Therapeutics, Inc., SNAP Biosciences, Inc., GEAR Therapeutics, Inc., Coeptis Pharmaceuticals, Inc., and Coeptis Pharmaceuticals, LLC. All material intercompany accounts, balances and transactions have been eliminated. <p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p id="xdx_801_eus-gaap-SignificantAccountingPoliciesTextBlock_z4pModJV2QMg" style="font: bold 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES<p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p id="xdx_84A_eus-gaap-UseOfEstimates_z2ELeRtOnLg4" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify"><p id="xdx_863_zKhmqKCCu2d">Use of Estimates</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">The preparation of condensed consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the condensed consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. <p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p id="xdx_84A_eus-gaap-CompensationRelatedCostsPolicyTextBlock_zAKjwyaOI422" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Employee and Non-Employee Share-Based Compensation<p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">The Company applies Accounting Standards Codification ("ASC") 718-10, <i>Share-Based Payment</i>, which requires the measurement and recognition of compensation expenses for all share-based payment awards made to employees and directors including employee stock option equity awards issued to employees and non-employees based on estimated fair values. <p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">The Company estimates the fair value of granted option equity awards using a Black-Scholes option pricing model. The option pricing model requires a number of assumptions, of which the most significant are share price, expected volatility and the expected option term (the time from the grant date until the options are exercised or expire). Expected volatility is estimated based on volatility of the Company. The Company has historically not paid dividends and has no foreseeable plans to issue dividends. The risk-free interest rate is based on the yield from governmental zero-coupon bonds with an equivalent term. The expected option term is calculated for options granted to employees and directors using the "simplified" method. Changes in the determination of each of the inputs can affect the fair value of the options granted and the results of operations of the Company. <p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p id="xdx_847_eus-gaap-NewAccountingPronouncementsPolicyTextBlock_zh1CIP8T3JP3" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Adoption of New Accounting Pronouncements<p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">During the three months and nine months ended September 30, 2024 and 2023, there were new accounting pronouncements issued by the Financial Accounting Standards Board ("FASB"). Each of these pronouncements, as applicable, has been or will be adopted by the Company. Management does not believe the adoption of any of these accounting pronouncements has had or will have a material impact on the Company's unaudited condensed consolidated financial statements. <p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p id="xdx_84E_eus-gaap-PriorPeriodReclassificationAdjustmentDescription_zkqebxMAC1j" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Reclassifications<p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Certain reclassifications were made to the prior condensed consolidated financial statements to conform to the current period presentation. There was no change to the previously reported net loss <p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p id="xdx_840_eus-gaap-SubstantialDoubtAboutGoingConcernTextBlock_zHZu2E4hpZWj" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Going Concern<p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">The accompanying unaudited condensed consolidated financial statements have been prepared in conformity with GAAP in the United States of America, which contemplate continuation of the Company as a going concern, which is dependent upon the Company's ability to obtain sufficient financials or establish itself as a profitable business. As of September 30, 2024, the Company had an accumulated deficit of \$ 95,221,907, and for the nine months ended September 30, 2024, the Company had a net loss of \$ 7,865,647. These conditions raise substantial doubt about the Company's ability to continue as a going concern. Management's plans with respect to operations include raising additional capital through sales of equity or debt securities as may be necessary to pursue its business plans and sustain operations until such time as the Company can achieve profitability. Management believes that additional financing as necessary will result in improved operations and cash flow. However, there can be no assurance that management will be successful in obtaining additional funding or in attaining profitable operations. <p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p id="xdx_84A_eus-gaap-UseOfEstimates_z2ELeRtOnLg4" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify"><p id="xdx_863_zKhmqKCCu2d">Use of Estimates</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">The preparation of condensed consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the condensed consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. <p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p id="xdx_84A_eus-gaap-CompensationRelatedCostsPolicyTextBlock_zAKjwyaOI422" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Employee and Non-Employee Share-Based Compensation<p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">The Company applies Accounting Standards Codification ("ASC") 718-10, <i>Share-Based Payment</i>, which requires the measurement and recognition of compensation expenses for all share-based payment awards made to employees and directors including employee stock option equity awards issued to employees and non-employees based on estimated fair values. <p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">The Company estimates the fair value of granted option equity awards using a Black-Scholes option pricing model. 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Changes in the determination of each of the inputs can affect the fair value of the options granted and the results of operations of the Company. <p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p id="xdx_847_eus-gaap-NewAccountingPronouncementsPolicyTextBlock_zh1CIP8T3JP3" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Adoption of New Accounting Pronouncements<p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">During the three months and nine months ended September 30, 2024 and 2023, there were new accounting pronouncements issued by the Financial Accounting Standards Board ("FASB"). Each of these pronouncements, as applicable, has been or will be adopted by the Company. 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These conditions raise substantial doubt about the Company's ability to continue as a going concern. Management's plans with respect to operations include raising additional capital through sales of equity or debt securities as may be necessary to pursue its business plans and sustain operations until such time as the Company can achieve profitability. Management believes that additional financing as necessary will result in improved operations and cash flow. However, there can be no assurance that management will be successful in obtaining additional funding or in attaining profitable operations. <p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p id="xdx_809_eus-gaap-IntangibleAssetsDisclosureTextBlock_zdL5MvZ3QZn4" style="font: bold 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">NOTE 3 - CO-DEVELOPMENT OPTIONS<p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Prior to 2022, the Company entered into an agreement with Purple Biotech ("Purple") to market, distribute, and sell the Consensi product (the "Product") on an exclusive basis within the United States and Puerto Rico. Upon execution of the Agreement the Company paid \$1,000,000 to Purple. Two additional milestone payments of \$1,500,000 and \$1,000,000 were due and paid upon completion of the milestones including the first commercial sale of the Product which occurred and the payments were made prior to 2022. <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">In September of 2021, the Company executed a license termination agreement with Purple to cease all efforts for sales and promotion of the Product in the United States and Puerto Rico. The termination included (i) issuance of \$1,500,000 of convertible debt due in February 2023 to satisfy amounts owed for the license, (ii) the issuance of warrants (See Note 5, Capital Structure) and (iii) transfer of inventory ownership back to Purple. In conjunction with this termination, the Company also terminated its marketing agreement with a third party for the Product's sales and promotion. On July 14, 2023, the Company and Purple executed an amendment to revise the note's payment schedule, extending the maturity date to March 31, 2024. On June 19, 2024, the Company and Purple executed another amendment to extend the maturity date to August 31, 2024. The outstanding principal balance due under the convertible note at September 30, 2024 and December 31, 2023 was \$ 219,750 and \$ 625,000, respectively. The note is in default as of September 30, 2024. <p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">During the year ended December 31, 2021, the Company and Vy-Gen Bio, Inc. ("Vy-Gen")

entered into agreements to jointly develop and commercialize two Vy-Gen product candidates, CD38-GEAR-NK and CD38-Diagnostic (the "CD38 Assets"). The Company paid \$1,750,000 and issued promissory notes totaling \$3,250,000 to Vy-Gen in accordance with the agreements. The collaboration arrangement provides the right for the Company to participate, under the direction of a joint steering committee, in the development and commercialization of the CD38 Assets and a 50/50 profit share, with the profit share subject to contingent automatic downward adjustment up to 25% upon an event of default in connection with the promissory notes. The Company capitalized \$5,000,000 to be amortized over a five-year period in which the CD38 Assets are expected to contribute to future cash flows. In March of 2022, a \$250,000 payment was made toward the promissory notes. In November of 2022, a \$1,500,000 payment was made toward the promissory notes, which paid them in full, and the accrued interest was forgiven.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">The Company made certain judgements as the basis in determining the accounting treatment of these options. The CD38 Assets represent a platform technology and a diagnostic tool which have multiple applications and uses. Both projects are intended to be used in more than one therapy or diagnostic option. For example, GEAR-NK is a technology which allows for the gene editing of human natural killer cells, so that these cells can no longer bind and be destroyed by targeted monoclonal antibody treatments. The GEAR-NK technology can be modified to work concomitantly with many different monoclonal antibody treatments in which there are currently over 100 approved by the FDA. Anti-CD38 is only the first class of monoclonal antibody treatments being developed under the GEAR-NK platform. Therefore, the pursuit of FDA approval for the use of CD38 assets for at least one indication or medical device approval is at least reasonably expected. Further, as the diagnostic asset may be used as an in vitro technology, it could be classified as a medical device, and therefore toxicity studies would not be a contingency to be resolved before reasonably establishing future value assumptions. In addition, there is perceived value in the CD38 assets, based on publicly disclosed current business deals in cell therapies, the developing market for these innovative technologies, and current interest from third parties in these technologies. The Company may sell or license its right to another party, with the written consent of Vy-Gen, which cannot be unreasonably withheld. Furthermore, the Company believes that any negative results from ongoing development of a single therapy or use, would not result in abandoning the project. Given these considerations, the Company has determined that these options have alternative future use and should be recorded as assets pursuant to ASC 730-10-25-2. </i> Research and Development </i></p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Related to the joint development, the Company, under the direction of the joint steering committee, is assessing market opportunities, intellectual property protection, and potential regulatory strategies for the CD38 Assets. Vy-Gen is responsible for development activities conducted and overseen by the scientists at Karolinska Institute. The agreement does not currently require additional payments for research and development costs by the Company and no additional payments are required upon development or regulatory milestones.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"></p><p>2187506250001750000325000050000002500001500000</p><p id="x dx_808_eus-gaap- LongTermDebtTextBlock_zhs07HNMJ" style="font: bold 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">NOTE 4 –DEBT</p><p style="font: bold 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">In September 2021, as part of a termination of a license agreement with Purple (see Note 3, Co-Development Options), the Company issued a convertible note in the principal amount of \$1,500,000 that was payable on or before the maturity date in February 2023, bearing interest of \$5% per annum and convertible in whole or in part at any time by Purple into shares of common stock of the Company. The conversion price is \$5 per share of common stock, subject to certain adjustments under such terms and conditions as agreed between the parties. The Company may prepay the principal amount of the note plus accrued and unpaid interest at any time prior to the maturity date. On July 14, 2023, the Company and Purple executed an amendment to revise the note's payment schedule, extending the maturity date to March 31, 2024. On June 19, 2024, the Company and Purple executed another amendment to extend the maturity date to August 31, 2024. The outstanding principal balance due under the convertible note at September 30, 2024 and December 31, 2023 was \$218,750 and \$625,000, respectively. The note was in default as of September 30, 2024.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">In October 2022, as a result of the Merger, the Company entered into a convertible promissory note agreement with an unrelated third party in the principal amount of \$350,000 with no accruing interest and was due on October 28, 2023 for legal services rendered to the Company. The noteholder may elect, in its sole discretion upon written notice to the Company, at any time prior to, as of or following the maturity date, to require that all or any portion of the principal amount not then repaid be converted, without any further action on the part of the noteholder, into shares of common stock, par value \$0.0001 per share. The conversion price as set forth by the note is equal to \$10.00 per share, provided that the conversion price shall be subject to a one-time adjustment on January 3, 2023, with the conversion price adjustable to a price equal to the thirty-day volume weighted average price of the stock as traded on the Nasdaq. However, the conversion price following such adjustment shall not be lower than a floor of \$5.00 per share nor greater than \$10.00 per share. Upon full conversion of the remaining principal amount due, the note will, for all purposes be deemed cancelled and all obligations shall be deemed paid in full. On October 27, 2023, a \$200,000 payment was made, and on December 15, 2023, another \$50,000 payment was made. On June 25, 2024, the Company and the unrelated third party signed an amendment to the note that extended the maturity date to July 31, 2024. The outstanding balance due under the convertible note at September 30, 2024 and December 31, 2023 was \$100,000. The note was in default as of September 30, 2024.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">In December 2023, the Company entered into an unsecured convertible promissory note with an unrelated party in the principal amount of \$150,000 together with interest at \$5% and a maturity date of \$June 30, 2024. On April 24, 2024, the Company converted the note into shares of common stock, which satisfied the note in full.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">On January 3, 2024, the Company entered into an unsecured note agreement with an unrelated third party in the principal amount of \$1,500,000, which was issued with a 10% original issue discount. The original principal amount, together with interest of \$8%, was payable by the Company on March 15, 2024, and was extended to \$July 31, 2024. The note had an outstanding principal balance of \$<span id="x dx_90A_eus-gaap- UnsecuredDebt_if_c20240930_us-gaap-LongtermDe

0; margin-bottom: 0; text-align: justify">Schedule of maturities for notes payable</td><td style="text-align: left"></td><td id="xdx_490_20240930_zeaOGt8LPwpg8" style="text-align: center"></td><td style="text-align: left"></td></tr><tr id="xdx_403_eus-gaap--LongTermDebtMaturitiesRepaymentsOffPrincipalYearTwelveMonths_if_pp0p0_maLTdZ151_zkjrAHDpg8f6" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify; width: 83%">2024</td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$(</td><td style="width: 13%; text-align: right">1,553,929</td><td style="width: 1%; text-align: left"></td></tr><tr id="xdx_400_eus-gaap--LongTermDebtMaturitiesRepaymentsOffPrincipalYearTwo_if_pp0p0_d0_maLTdZ151_z01MwTqpiHn9" style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">2025</td><td></td><td style="text-align: left"></td><td style="text-align: right"></td><td style="text-align: left"></td></tr><tr id="xdx_40C_eus-gaap--LongTermDebtMaturitiesRepaymentsOffPrincipalYearThree_if_pp0p0_d0_maLTdZ151_zX40GRFAyHy0" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">2026</td><td></td><td style="text-align: left"></td><td style="text-align: right"></td><td style="text-align: left"></td></tr><tr id="xdx_407_eus-gaap--LongTermDebtMaturitiesRepaymentsOffPrincipalYearFour_if_pp0p0_d0_maLTdZ151_zmpCjr36taC2" style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">2027</td><td></td><td style="text-align: left"></td><td style="text-align: right">1,687</td><td style="text-align: left"></td></tr><tr id="xdx_401_eus-gaap--LongTermDebtMaturitiesRepaymentsOffPrincipalYearFive_if_pp0p0_d0_maLTdZ151_znTmE4zFtbdf" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">2028</td><td></td><td style="text-align: left"></td><td style="text-align: right">3,266</td><td style="text-align: left"></td></tr><tr id="xdx_407_eus-gaap--LongTermDebtMaturitiesRepaymentsOffPrincipalAfterYearFive_if_pp0p0_maLTdZ151_z0zuCYAL17u" style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Thereafter</td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td style="border-bottom: Black 1pt solid; text-align: right">145,047</td><td style="padding-bottom: 1pt; text-align: left"></td></tr><tr id="xdx_403_eus-gaap--LongTermDebt_IT_pp0p0_mLTdZ151_z7AyyZX30q5" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Total notes payable</td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$(</td><td style="border-bottom: Black 2.5pt double; text-align: right">1,703,929</td><td style="padding-bottom: 2.5pt; text-align: left"></td></tr><table><tr id="xdx_8A1_z08L1NbPKBL" style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p>15000000.05218750625000350000200000500001000001500000.052024-06-3015000000.082024-07-3112351781500000.102024-09-301500000.0375150000150000<table cellpadding="0" cellspacing="0" id="xdx_89E_eus-gaap--ScheduleOfMaturitiesOffPrincipalYearDebtTableTextBlock_zjegyZLr2C2" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"><tr id="xdx_89E_eus-gaap--Summary"><td colspan="2"><div>Disclosure - DEBT (Details - Debt maturities)</div></td><td style="vertical-align: bottom"></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Schedule of maturities for notes payable</td><td></td><td style="text-align: left"></td><td id="xdx_490_20240930_zeaOGt8LPwpg8" style="text-align: center"></td><td style="text-align: left"></td></tr><tr id="xdx_403_eus-gaap--LongTermDebtMaturitiesRepaymentsOffPrincipalNextTwelveMonths_if_pp0p0_maLTdZ151_zkjrAHDpg8f6" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify; width: 83%">2024</td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$(</td><td style="width: 13%; text-align: right">1,553,929</td><td style="width: 1%; text-align: left"></td></tr><tr id="xdx_400_eus-gaap--LongTermDebtMaturitiesRepaymentsOffPrincipalYearTwo_if_pp0p0_d0_maLTdZ151_z01MwTqpiHn9" style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">2025</td><td></td><td style="text-align: left"></td><td style="text-align: right"></td><td style="text-align: left"></td></tr><tr id="xdx_40C_eus-gaap--LongTermDebtMaturitiesRepaymentsOffPrincipalYearThree_if_pp0p0_d0_maLTdZ151_zX40GRFAyHy0" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">2026</td><td></td><td style="text-align: left"></td><td style="text-align: right"></td><td style="text-align: left"></td></tr><tr id="xdx_407_eus-gaap--LongTermDebtMaturitiesRepaymentsOffPrincipalYearFour_if_pp0p0_d0_maLTdZ151_zmpCjr36taC2" style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">2027</td><td></td><td style="text-align: left"></td><td style="text-align: right">1,687</td><td style="text-align: left"></td></tr><tr id="xdx_401_eus-gaap--LongTermDebtMaturitiesRepaymentsOffPrincipalYearFive_if_pp0p0_d0_maLTdZ151_znTmE4zFtbdf" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">2028</td><td></td><td style="text-align: left"></td><td style="text-align: right">3,266</td><td style="text-align: left"></td></tr><tr id="xdx_407_eus-gaap--LongTermDebtMaturitiesRepaymentsOffPrincipalAfterYearFive_if_pp0p0_maLTdZ151_z0zuCYAL17u" style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Thereafter</td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td style="border-bottom: Black 1pt solid; text-align: right">145,047</td><td style="padding-bottom: 1pt; text-align: left"></td></tr><tr id="xdx_403_eus-gaap--LongTermDebt_IT_pp0p0_mLTdZ151_z7AyyZX30q5" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Total notes payable</td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$(</td><td style="border-bottom: Black 2.5pt double; text-align: right">1,703,929</td><td style="padding-bottom: 2.5pt; text-align: left"></td></tr><table><tr id="xdx_8A1_z08L1NbPKBL" style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"><p>155392900168732661450471703929<p id="xdx_804_eus-gaap--DerivativesAndFairValueTextBlock_zPkyjvUHL8" style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0">NOTE 5DERIVATIVE LIABILITY WARRANTS</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0">\$(</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">At September 30, 2024 and December 31, 2023, there were (i) 7,500,000 public

Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify;">The Company follows the guidance in ASC Topic 820, *Fair Value Measurement* for its financial assets and liabilities that are re-measured and reported at fair value at each reporting period, and non-financial assets and liabilities that are re-measured and reported at fair value at least annually.

The fair value of the Company's financial assets and liabilities reflects management's estimate of amounts that the Company would have received in connection with the sale of the assets or paid in connection with the transfer of the liabilities in an orderly transaction between market participants at the measurement date. In connection with measuring the fair value of its assets and liabilities, the Company seeks to maximize the use of observable inputs (market data obtained from independent sources) and to minimize the use of unobservable inputs (internal assumptions about how market participants would price assets and liabilities). The following fair value hierarchy is used to classify assets and liabilities based on the observable inputs and unobservable inputs used in order to value the assets and liabilities:

Level	Description
Level 1	Quoted prices in active markets for identical assets or liabilities. An active market for an asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.
Level 2	Observable inputs other than Level 1 inputs. Examples of Level 2 inputs include quoted prices in active markets for similar assets or liabilities and quoted prices for identical assets or liabilities in markets that are not active.
Level 3	Unobservable inputs based on our assessment of the assumptions that market participants would use in pricing the asset or liability.

The following table presents information about the Company's assets that are measured at fair value on a recurring basis at September 30, 2024 and December 31, 2023, and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value:

Asset	September 30, 2024	December 31, 2023
Warrant Liability - Public Warrants	209,625	209,625
Warrant Liability - Private Placement Warrants	324,750	324,750
Derivative Instrument Risk Axis - custom - Public Warrants Member - us-gaap - Fair Value By Measurement Frequency Axis - us-gaap - Fair Value Measurements Recurring Member - us-gaap - Fair Value By Fair Value Hierarchy Level Axis - us-gaap - Fair Value Inputs Level 1 Member - zVigSVKsVFf	534,375	534,375
Derivative Instrument Risk Axis - custom - Private Placement Warrants Member - us-gaap - Fair Value By Measurement Frequency Axis - us-gaap - Fair Value Measurements Recurring Member - us-gaap - Fair Value By Fair Value Hierarchy Level Axis - us-gaap - Fair Value Inputs Level 3 Member - zitofjY5bLbk	153,200	153,200

The Warrants are accounted for as liabilities in accordance with ASC 815-40 and are presented within warrant liabilities in the accompanying unaudited condensed consolidated balance sheets. The warrant liabilities are measured at fair value at inception and on a recurring basis, with changes in fair value presented in the condensed consolidated statements of operations.

The Warrants were valued using a binomial lattice model, which is considered to be a Level 3 fair value measurement. The binomial lattice model's primary unobservable input utilized in determining the fair value of the Warrants is the expected volatility of the ordinary shares. The expected volatility as of the Initial Public Offering date was derived from observable public warrant pricing on comparable "blank-check" companies without an identified target. For periods subsequent to the detachment of the Public Warrants from the Units, the close price of the Public Warrant price will be used as the fair value as of each relevant date.

The following table provides quantitative information regarding Level 3 fair value measurements:

Asset	September 30, 2024	December 31, 2023
Warrant Liability - Public Warrants	209,625	209,625
Warrant Liability - Private Placement Warrants	324,750	324,750
Derivative Instrument Risk Axis - custom - Public Warrants Member - us-gaap - Fair Value By Measurement Frequency Axis - us-gaap - Fair Value Measurements Recurring Member - us-gaap - Fair Value By Fair Value Hierarchy Level Axis - us-gaap - Fair Value Inputs Level 1 Member - zVigSVKsVFf	534,375	534,375
Derivative Instrument Risk Axis - custom - Private Placement Warrants Member - us-gaap - Fair Value By Measurement Frequency Axis - us-gaap - Fair Value Measurements Recurring Member - us-gaap - Fair Value By Fair Value Hierarchy Level Axis - us-gaap - Fair Value Inputs Level 3 Member - zitofjY5bLbk	153,200	153,200

[illegible]

[illegible]

FairValueLiabilitiesMeasuredOnRecurringBasisDebtInstrumentValuationTechniquesChangeInTechniqueQuantificationOffsetEffect c20240401_20240630_us-gaap-
DerivativeInstrumentRiskAxis_custom--WarrantLiabilitiesMember_zOsr9ugA7Utl style="border-bottom: Black 1pt solid; text-align: right;" title="Change in valuation inputs">149,250</td><td style="padding-bottom: 1pt; text-align: left;"></td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font-weight: bold; text-align: justify">Fair value as of June 30, 2024</td><td></td><td style="text-align: left">\$</td><td id="xdx_988_eus-gaap-
LiabilitiesFairValueDisclosure_is_c20240701_20240930_us-gaap-DerivativeInstrumentRiskAxis_custom-PrivatePlacementWarrantsMember_z9loYUdn0x64"
style="text-align: right;" title="Fair value warrant liabilities at beginning">446,625</td><td style="text-align: left"></td><td></td><td style="text-align:
left">\$</td><td id="xdx_982_eus-gaap-LiabilitiesFairValueDisclosure_is_c20240701_20240930_us-gaap-DerivativeInstrumentRiskAxis_custom-
PublicWarrantsMember_zgGu6Gx78Z86" style="text-align: right;" title="Fair value warrant liabilities at beginning">225,000</td><td style="text-align: left"></td>
<td></td><td style="text-align: left">\$</td><td id="xdx_982_eus-gaap-LiabilitiesFairValueDisclosure_is_c20240701_20240930_us-gaap-
DerivativeInstrumentRiskAxis_custom-WarrantLiabilitiesMember_zyfr9l9AOWF4" style="text-align: right;" title="Fair value warrant liabilities at
beginning">671,625</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: justify;
padding-bottom: 1pt">Change in valuation inputs</td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td>
<td id="xdx_98C_eus-gaap-
FairValueLiabilitiesMeasuredOnRecurringBasisDebtInstrumentValuationTechniquesChangeInTechniqueQuantificationOffsetEffect_c20240701_20240930_us-gaap-
DerivativeInstrumentRiskAxis_custom-PrivatePlacementWarrantsMember_z9clx2Jf4STM" style="border-bottom: Black 1pt solid; text-align: right;" title="Change in
valuation inputs">(237,000</td><td style="padding-bottom: 1pt; text-align: left"></td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black
1pt solid; text-align: left"></td><td id="xdx_98D_eus-gaap-
FairValueLiabilitiesMeasuredOnRecurringBasisDebtInstrumentValuationTechniquesChangeInTechniqueQuantificationOffsetEffect_c20240701_20240930_us-gaap-
DerivativeInstrumentRiskAxis_custom-PublicWarrantsMember_zzjPpyDdhzn9" style="border-bottom: Black 1pt solid; text-align: right;" title="Change in valuation
inputs">(112,500</td><td style="padding-bottom: 1pt; text-align: left"></td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid;
text-align: left"></td><td id="xdx_987_eus-gaap-
FairValueLiabilitiesMeasuredOnRecurringBasisDebtInstrumentValuationTechniquesChangeInTechniqueQuantificationOffsetEffect_c20240701_20240930_us-gaap-
DerivativeInstrumentRiskAxis_custom-WarrantLiabilitiesMember_zOn6ixXnZFAB" style="border-bottom: Black 1pt solid; text-align: right;" title="Change in
valuation inputs">(349,500</td><td style="padding-bottom: 1pt; text-align: left"></td></tr><tr style="vertical-align: bottom; background-color:
rgb(204,238,255)"><td style="font-weight: bold; text-align: justify; padding-bottom: 2.5pt">Fair value as of September 30, 2024</td><td style="padding-bottom:
2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_98C_eus-gaap-
LiabilitiesFairValueDisclosure_if_c20240701_20240930_us-gaap-DerivativeInstrumentRiskAxis_custom-PrivatePlacementWarrantsMember_zfZnZbfK29A5"
style="border-bottom: Black 2.5pt double; text-align: right;" title="Fair value warrant liabilities at ending">209,625</td><td style="padding-bottom: 2.5pt; text-
align: left"></td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_98B_eus-gaap-
LiabilitiesFairValueDisclosure_if_c20240701_20240930_us-gaap-DerivativeInstrumentRiskAxis_custom-PublicWarrantsMember_zYV2DPsakTf" style="border-
bottom: Black 2.5pt double; text-align: right;" title="Fair value warrant liabilities at ending">112,500</td><td style="padding-bottom: 2.5pt; text-align: left"></td>
<td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_987_eus-gaap-
LiabilitiesFairValueDisclosure_if_c20240701_20240930_us-gaap-DerivativeInstrumentRiskAxis_custom-WarrantLiabilitiesMember_zgXfzvNT60Lg" style="border-
bottom: Black 2.5pt double; text-align: right;" title="Fair value warrant liabilities at ending">322,125</td><td style="padding-bottom: 2.5pt; text-align: left"></td>
</tr><table>3247502325005572506375-41250-34875331125191250523237511550033750149250446625225000671625-237000-112500-
349500209625112500322125<p id="xdx_804_eus-gaap-StockholdersEquityNoteDisclosureTextBlock_zse44EDnqYHD" style="font: bold 10pt Times New Roman;
Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0">NOTE 6 -CAPITAL STRUCTURE</p><p
style="font: bold 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"></p><p style="font: 10pt Times New Roman, Times,
Serif; margin-top: 0; margin-bottom: 0; text-align: justify">The total number of shares of stock which the corporation shall have authority to issue is 160,000,000
shares, of which <span id="xdx_907_eus-gaap-CommonStockSharesAuthorized_if_c20240930_us-gaap-StatementClassOfStockAxis_us-gaap-
CommonStockMember_zEAPdf547g7" title="Common stock, shares authorized">150,000,000 shares of \$<span id="xdx_90D_eus-gaap-
CommonStockParOrStatedValuePerShare_if_c20240930_us-gaap-StatementClassOfStockAxis_us-gaap-CommonStockMember_z5zQ8I7geWY3" title="Common
stock, par value">0.0001 par value shall be designated as Common Stock and <span id="xdx_905_eus-gaap-
PreferredStockSharesAuthorized_if_c20240930_zdddnApSiw1" title="Preferred stock, shares authorized">10,000,000 shares of \$<span id="xdx_900_eus-
gaap-PreferredStockParOrStatedValuePerShare_if_c20240930_z85ETk3dCeob" title="Preferred stock, par value">0.0001 shall be designated as Preferred
Stock. The Preferred Stock authorized by the Company's Articles of Incorporation may be issued in one or more series. The Board of Directors of the Corporation is
authorized to determine or alter the rights, preferences, privileges, and restrictions granted or imposed upon any wholly unissued series of Preferred Stock, and
within the limitations or restrictions stated in any resolution or resolutions of the Board of Directors originally fixing the number of shares constituting any series, to
increase or decrease (but not below the number of shares of any such series then outstanding) the number of shares of any such series subsequent to the issue of
shares of that series, to determine the designation and par value of any series and to fix the numbers of shares of any series.</p><p style="font: 10pt Times New
Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom:
0; text-align: justify">As of September 30, 2024, the Company had <span id="xdx_90F_eus-gaap-
CommonStockSharesIssued_if_c20240930_zlCFQGEkhFE" title="Common stock, shares issued"><span id="xdx_90I_eus-gaap-
CommonStockSharesOutstanding_if_c20240930_zWSpbHtH4TKk" title="Common stock, shares outstanding">39,968,593 shares of its common stock
issued and outstanding, and on December 31, 2023, the Company had <span id="xdx_900_eus-gaap-CommonStockSharesIssued_if_c20231231_zqtW4OAGPTzl"
title="Common stock, shares issued"><span id="xdx_908_eus-gaap-CommonStockSharesOutstanding_if_c20231231_zok9igWdkda" title="Common stock, shares
outstanding">35,331,036 shares of its common stock issued and outstanding.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align:
justify; margin-top: 0; margin-bottom: 0"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">During
the three and nine months ended September 30, 2024 and 2023, there were <span id="xdx_905_eus-gaap-
PartnersCapitalAccountDistributions_do_c20240701_20240930_z9fNhyYq5g5" title="Capital distributions"><span id="xdx_90A_eus-gaap-
PartnersCapitalAccountDistributions_do_c20240101_20240930_zCHexqOAceSH" title="Capital distributions"><span id="xdx_90A_eus-gaap-
PartnersCapitalAccountDistributions_do_c20230701_20230930_z0tAJ3GZvT6" title="Capital distributions"><span id="xdx_903_eus-gaap-
PartnersCapitalAccountDistributions_do_c20230101_20230930_z4BZSEN0LDxa" title="Capital distributions">no capital
distributions.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0"></p><p style="font: 10pt Times New
Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">On June 16, 2023, the Company completed a public offering issuing 2,150,000 shares of
our common stock, <span id="xdx_90C_eus-gaap-ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights_if_c20230616_us-gaap-
StatementClassOfStockAxis_custom-PreFundedWarrantMember_zPHrczAjkgz" title="Warrants outstanding">1,350,000 pre-funded warrants, <span
id="xdx_90F_ecustom-ClassOfWarrantOrRightOutstandingGross_if_c20230616_us-gaap-StatementClassOfStockAxis_custom-
SeriesAWarrantMember_zEHUVTlIFj1" title="Class of warrant or right, outstanding gross">3,062,500 Series A Warrants and <span id="xdx_90I_ecustom-
ClassOfWarrantOrRightOutstandingGross_if_c20230616_us-gaap-StatementClassOfStockAxis_custom-SeriesBWarrantMember_zTy3uuk3wjf4" title="Class of
warrant or right, outstanding gross">3,062,500 Series B Warrants, for net proceeds of approximately \$<span id="xdx

>1.36 per share. In connection with the private placement the Company also issued to the exclusive placement agent warrants exercisable to acquire up to 120,000 shares of our common stock at an exercise price of \$1.40 per share, warrant holders 22, 23, and 24.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">On December 26, 2023, the Company granted pre-funded warrants exercisable to acquire up to 1,200,000 shares of our common stock for net proceeds of \$1,200,000. The pre-funded common stock purchase warrants can be exercised at a price of \$0.0001 per share, with no expiration date. During the first quarter of 2024, the Company and the third-party borrower agreed to amend the note as a result of the decline in the publicly traded common stock price. The amount of pre-funded warrants exercisable to acquire up to 1,200,000 shares of common stock was amended to 2,000,000 shares of common stock, and the total principal balance of the note agreement was increased from \$1,000,000 to \$1,100,000. The aggregate exercise price of this Warrant was partially pre-funded in connection with \$100,000 and a \$1,100,000 subscription receivable at a 6% per annum interest rate due on November 29, 2024. On June 14, 2024, the third-party assigned shares of common stock in a privately held company for the equivalent amount of principal and accrued interest owed as of June 30, 2024, which satisfied the subscription receivable in full. See Note 7, Investments, for additional information.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">On February 8, 2024, the Company granted pre-funded warrants exercisable to acquire up to 4,000,000 shares of our common stock for net proceeds of \$2,400,000. The pre-funded common stock purchase warrants can be exercised at a price of \$0.0001 per share, with no expiration date. The aggregate exercise price of this Warrant was partially pre-funded in connection with \$500,000 and a \$1,900,000 subscription receivable at a 6% per annum interest rate due on December 31, 2024. On August 12, 2024, the third-party assigned shares of common stock in a privately held company for the equivalent amount of principal and accrued interest owed as of June 30, 2024, which satisfied the subscription receivable in full. See Note 7, Investments, for additional information.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">On September 30, 2024 and December 31, 2023.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">On February 8, 2024, the Company granted pre-funded warrants exercisable to acquire up to 4,000,000 shares of our common stock for net proceeds of \$2,400,000. The pre-funded common stock purchase warrants can be exercised at a price of \$0.0001 per share, with no expiration date. 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The aggregate exercise price of this Warrant was partially pre-funded in connection with \$500,000 and a \$1,900,000 subscription receivable at a 6% per annum interest rate due on December 31, 2024. On August 12, 2024, the third-party assigned shares of common stock in a privately held company for the equivalent amount of principal and accrued interest owed as of June 30, 2024, which satisfied the subscription receivable in full. See Note 7, Investments, for additional information.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">On February 8, 2024, the Company granted pre-funded warrants exercisable to acquire up to 4,000,000 shares of our common stock for net proceeds of \$2,400,000. The pre-funded common stock purchase warrants can be exercised at a price of \$0.0001 per share, with no expiration date. The aggregate exercise price of this Warrant was partially pre-funded in connection with \$500,000 and a \$1,900,000 subscription receivable at a 6% per annum interest rate due on December 31, 2024. On August 12, 2024, the third-party assigned shares of common stock in a privately held company for the equivalent amount of principal and accrued interest owed as of June 30, 2024, which satisfied the subscription receivable in full. See Note 7, Investments, for additional information.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">On February 8, 2024, the Company granted pre-funded warrants exercisable to acquire up to 4,000,000 shares of our common stock for net proceeds of \$2,400,000. The pre-funded common stock purchase warrants can be exercised at a price of \$0.0001 per share, with no expiration date. The aggregate exercise price of this Warrant was partially pre-funded in connection with \$500,000 and a \$<span id="xdx_90F_ecus-gaap-ProceedsFromWarrantExercises_c20240207_20240208_us-gaap-StatementClassOfStockAxis_custom-WarrantNoteSubscriptionRece

[illegible]

[illegible]

KitovPurpleBiotechExercisePrice14.84Member_ztXDZawYkjbw" title= "Date Issued">9/23/2021</td><td></td></td>
<td style="text-align: left;">\$</td><td id="xdx_98A_eus-gaap--ClassOfWarrantOrRightExercisePriceOfWarrantsOrRightsI_c20240930_us-gaap-StatementClassOfStockAxis_custom-> KitovPurpleBiotechExercisePrice14.84Member zv5lRm5Z9uc" style="text-align: right">14.84</td><td style="text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center;"> KitovPurpleBiotechExercisePrice14.84Member zvd0EmqoKSod" title = "Expiration">9/21/2024</td><td></td></td><td style="text-align: left;"></td><td id="xdx_98F_eus-gaap--ClassOfWarrantOrRightOutstanding_if_d0_c20240930_us-gaap-StatementClassOfStockAxis_custom-> KitovPurpleBiotechExercisePrice14.84Member zYaCktJrTfjl" style="text-align: right"></td><td style="text-align: left;"></td><td></td></td><td style="text-align: left;"></td><td id="xdx_98B_eus-gaap--ClassOfWarrantOrRightOutstanding_c20231231_us-gaap-StatementClassOfStockAxis_custom-> KitovPurpleBiotechExercisePrice14.84Member_pdd" style="text-align: right">101.061</td><td style="text-align: left;"></td><td></td><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify"> Warrant Holder 5</td><td></td></td><td style="text-align: center; padding-left: 0.4pt"> WarrantHolder5ExercisePrice2.97Member_ztBnBsY0ex78" title="Date Issued">12/20/2021</td><td></td></td><td style="text-align: left;">\$</td><td id="xdx_987_eus-gaap--ClassOfWarrantOrRightExercisePriceOfWarrantsOrRightsI_c20240930_us-gaap-StatementClassOfStockAxis_custom-> WarrantHolder5ExercisePrice2.97Member_zGgfrww5zNVl" style="text-align: right">2.97</td><td style="text-align: left;"></td><td></td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center;"> WarrantHolder5ExercisePrice2.97Member_zGOKNo8skND7" title="Expiration">12/20/2026</td><td></td></td><td style="text-align: left;"></td><td id="xdx_987_eus-gaap--ClassOfWarrantOrRightOutstanding_c20240930_us-gaap-StatementClassOfStockAxis_custom-> WarrantHolder5ExercisePrice2.97Member_zHHhLlxNofH" style="text-align: right">58.952</td><td style="text-align: left;"></td><td></td></td><td style="text-align: left;"></td><td id="xdx_986_eus-gaap--ClassOfWarrantOrRightOutstanding_c20231231_us-gaap-StatementClassOfStockAxis_custom-> WarrantHolder5ExercisePrice2.97Member_pdd" style="text-align: right">58.952</td><td style="text-align: left;"></td><td></td><tr style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify"> Warrant Holder 5</td><td></td></td><td style="text-align: center; padding-left: 0.4pt"> WarrantHolder5ExercisePrice4.45Member_z1FxG5Xoida" title="Date Issued">1/28/2022</td><td></td></td><td style="text-align: left;">\$</td><td id="xdx_98F_eus-gaap--ClassOfWarrantOrRightExercisePriceOfWarrantsOrRightsI_c20240930_us-gaap-StatementClassOfStockAxis_custom-> WarrantHolder5ExercisePrice4.45Member-zFOmtUeSeQ9" style="text-align: right">4.45</td><td style="text-align: left;"></td><td></td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center;"> WarrantHolder5ExercisePrice4.45Member_zGFGoPXBdOj" title="Expiration">1/31/2024</td><td></td></td><td style="text-align: left;"></td><td id="xdx_984_eus-gaap--ClassOfWarrantOrRightOutstanding_if_d0_c20240930_us-gaap-StatementClassOfStockAxis_custom-> WarrantHolder5ExercisePrice4.45Member_zO2gDMMSXA_l" style="text-align: right"></td><td style="text-align: left;"></td><td></td></td><td style="text-align: left;"></td><td id="xdx_983_eus-gaap--ClassOfWarrantOrRightOutstanding_c20231231_us-gaap-StatementClassOfStockAxis_custom-> WarrantHolder5ExercisePrice4.45Member_pdd" style="text-align: right">67.374</td><td style="text-align: left;"></td><td></td><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify"> Warrant Holder 6</td><td></td></td><td style="text-align: center; padding-left: 0.4pt"> WarrantHolder6ExercisePrice4.45Member_zYsiG3lS7cL1" title="Date Issued">1/28/2022</td><td></td></td><td style="text-align: left;">\$</td><td id="xdx_98D_eus-gaap--ClassOfWarrantOrRightExercisePriceOfWarrantsOrRightsI_c20240930_us-gaap-StatementClassOfStockAxis_custom-> WarrantHolder6ExercisePrice4.45Member_zPdSJ5ulQBwa" style="text-align: right">4.45</td><td style="text-align: left;"></td><td></td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center;"> WarrantHolder6ExercisePrice4.45Member zoIOIDISMD2" title="Expiration">1/31/2024</td><td></td></td><td style="text-align: left;"></td><td id="xdx_98B_eus-gaap--ClassOfWarrantOrRightOutstanding_if_d0_c20240930_us-gaap-StatementClassOfStockAxis_custom-> WarrantHolder6ExercisePrice4.45Member_zfaa9Sk2lynl" style="text-align: right"></td><td style="text-align: left;"></td><td></td></td><td style="text-align: left;"></td><td id="xdx_982_eus-gaap--ClassOfWarrantOrRightOutstanding_c20231231_us-gaap-StatementClassOfStockAxis_custom-> WarrantHolder6ExercisePrice4.45Member_pdd" style="text-align: right">84.217</td><td style="text-align: left;"></td><td></td><tr style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify"> Warrant Holder 7</td><td></td></td><td style="text-align: center; padding-left: 0.4pt"> WarrantHolder7ExercisePrice4.45Member_zGSso7Nr0LUK" title="Date Issued">1/28/2022</td><td></td></td><td style="text-align: left;">\$</td><td id="xdx_98E_eus-gaap--ClassOfWarrantOrRightExercisePriceOfWarrantsOrRightsI_c20240930_us-gaap-StatementClassOfStockAxis_custom-> WarrantHolder7ExercisePrice4.45Member ziMKKRxrVvYt" style="text-align: right">4.45</td><td style="text-align: left;"></td><td></td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center;"> WarrantHolder7ExercisePrice4.45Member_zdc6NTQ6Hmk8" title="Expiration">1/31/2024</td><td></td></td><td style="text-align: left;"></td><td id="xdx_986_eus-gaap--ClassOfWarrantOrRightOutstanding_if_d0_c20240930_us-gaap-StatementClassOfStockAxis_custom-> WarrantHolder7ExercisePrice4.45Member zp3JSWqrOl6" style="text-align: right"></td><td style="text-align: left;"></td><td></td></td><td style="text-align: left;"></td><td id="xdx_981_eus-gaap--ClassOfWarrantOrRightOutstanding_c20231231_us-gaap-StatementClassOfStockAxis_custom-> WarrantHolder7ExercisePrice4.45Member_pdd" style="text-align: right">134.747</td><td style="text-align: left;"></td><td></td><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify"> Warrant Holder 11</td><td></td></td><td style="text-align: center; padding-left: 0.4pt"> WarrantHolder11ExercisePrice2.97Member_zAGUSwtitXk" title="Date Issued">1/28/2022</td><td></td></td><td style="text-align: left;">\$</td><td id="xdx_98D_eus-gaap--ClassOfWarrantOrRightExercisePriceOfWarrantsOrRightsI_c20240930_us-gaap-StatementClassOfStockAxis_custom-> Warrant

background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Warrant Holder 20</td></td></td><td style="text-align: center; padding-left: 0.4pt">1/3/2023</td></td></td><td style="text-align: left">\$/</td><td id="xdx 983_eus-gaap-ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1_c20240930_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder20ExercisePrice2.50Member_zcPD7aPDCWBI" style="text-align: right">2.50</td><td style="text-align: left"></td><td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center">1/2/2027</td></td></td><td style="text-align: left"></td><td id="xdx 98F_eus-gaap-ClassOfWarrantOrRightOutstanding_if_dd_c20240930_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder20ExercisePrice2.50Member_zqZd8negATb8" style="text-align: right">100,000</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td id="xdx 987_eus-gaap-ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder20ExercisePrice2.50Member_zKeX3zfFKVj" style="text-align: right">100,000</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Warrant Holder 21</td></td></td><td style="text-align: center; padding-left: 0.4pt">1/20/2023</td></td></td><td style="text-align: left">\$/</td><td id="xdx 988_eus-gaap-ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1_c20240930_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder21ExercisePrice1.90Member_zK47qselXi1d" style="text-align: right">1.90</td><td style="text-align: left"></td><td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center">1/19/2027</td></td></td><td style="text-align: left"></td><td id="xdx 988_eus-gaap-ClassOfWarrantOrRightOutstanding_if_dd_c20240930_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder21ExercisePrice1.90Member_zR4RoWUfFgVh" style="text-align: right">250,000</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td id="xdx 98D_eus-gaap-ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder21ExercisePrice1.90Member_zDM8MDx3f774" style="text-align: right">250,000</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Series A & B Warrants</td></td></td><td style="text-align: center; padding-left: 0.4pt">6/16/2023</td></td></td><td style="text-align: left">\$/</td><td id="xdx 980_eus-gaap-ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--SeriesWarrantsAAndBExercisePrice1.36Member_zUcB0w35gNg" style="text-align: right">1.36</td><td style="text-align: left"></td><td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center">12/16/2028</td></td></td><td style="text-align: left"></td><td id="xdx 988_eus-gaap-ClassOfWarrantOrRightOutstanding_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--SeriesWarrantsAAndBExercisePrice1.36Member_zBSzrACLpJ55" style="text-align: right">6,125,000</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td id="xdx 983_eus-gaap-ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--SeriesWarrantsAAndBExercisePrice1.36Member_z0HdZ2kce0BK9" style="text-align: right">6,125,000</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Series A Warrants</td></td></td><td style="text-align: center; padding-left: 0.4pt">10/23/2023</td></td></td><td style="text-align: left">\$/</td><td id="xdx 982_eus-gaap-ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--SeriesAWarrantsExercisePrice1.36Member_zR2k7gRdbT9" style="text-align: right">1.36</td><td style="text-align: left"></td><td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center">4/26/2025</td></td></td><td style="text-align: left"></td><td id="xdx 985_eus-gaap-ClassOfWarrantOrRightOutstanding_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--SeriesAWarrantsExercisePrice1.36Member_zH8c6sNGKd63" style="text-align: right">2,000,000</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td id="xdx 987_eus-gaap-ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--SeriesAWarrantsExercisePrice1.36Member_zjLnN84K5Os" style="text-align: right">2,000,000</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Series B Warrants</td></td></td><td style="text-align: center; padding-left: 0.4pt">10/23/2023</td></td></td><td style="text-align: left">\$/</td><td id="xdx 980_eus-gaap-ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--SeriesBWarrantsExercisePrice1.36Member_zYw6VO5xDHba" style="text-align: right">1.36</td><td style="text-align: left"></td><td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center">4/26/2029</td></td></td><td style="text-align: left"></td><td id="xdx 986_eus-gaap-ClassOfWarrantOrRightOutstanding_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--SeriesBWarrantsExercisePrice1.36Member_zQ5sb2GGQpzh" style="text-align: right">2,000,000</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td id="xdx 989_eus-gaap-ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--SeriesBWarrantsExercisePrice1.36Member_zXl6rAAGKBx4" style="text-align: right">2,000,000</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Warrant Holder 22</td></td></td><td style="text-align: center; padding-left: 0.4pt">6/16/2023</td></td></td><td style="text-align: left">\$/</td><td id="xdx 989_eus-gaap-ClassOfWarrantOrRight

WarrantHolder23ExercisePrice1.40Member_z13b18AWSA52" style="text-align: right">48,000</td><td style="text-align: left"></td><td style="text-align: left"></td><td id="x dx_985_eus-gaap--ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder23ExercisePrice1.40Member_zLHt45FralVw" style="text-align: right">48,000</td><td style="text-align: left"></td></tr>
<tr style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Warrant Holder
24</td><td style="text-align: center; padding-left: 0.4pt"><span id="x dx_90C_ecustom--
WarrantsAndRightsOutstandingDateIssued_id_c20240101_20240930_us-gaap-StatementClassOfStockAxis_custom--
WarrantHolder24ExercisePrice1.40Member_z7LVLEFB8YyD" title="Date Issued">10/23/2023</td><td style="text-align: left"></td><td id="x dx_98B_eus-gaap--ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1-if_c20240930_us-gaap-StatementClassOfStockAxis_custom--
WarrantHolder24ExercisePrice1.40Member_zP6Gg7kHO74" style="text-align: right">1.40</td><td style="text-align: left"></td><td></td><td style="font: 10pt
Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center"><span id="x dx_904_eus-gaap--
WarrantsAndRightsOutstandingMaturityDate_id_d0_c20240930_us-gaap-StatementClassOfStockAxis_custom--
WarrantHolder24ExercisePrice1.40Member_z4mV1TfjpfKk" title="Expiration">4/26/2029</td><td style="text-align: left"></td><td id="x dx_987_eus-gaap--ClassOfWarrantOrRightOutstanding_if_d0_c20240930_us-gaap-StatementClassOfStockAxis_custom--
WarrantHolder24ExercisePrice1.40Member_zdmqRIKOx8gB" style="text-align: right">6,000</td><td style="text-align: left"></td><td></td><td style="text-align:
left"></td><td id="x dx_982_eus-gaap--ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--
WarrantHolder24ExercisePrice1.40Member_zmkOUO80XFYi" style="text-align: right">6,000</td><td style="text-align: left"></td></tr>
<tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Pre-
Funded Warrants 2</td><td></td><td style="text-align: center; padding-left: 0.4pt"><span id="x dx_909_ecustom--
WarrantsAndRightsOutstandingDateIssued_id_c20240101_20240930_us-gaap-StatementClassOfStockAxis_custom--
PreFundedWarrants2ExercisePrice0.0001Member_z3RMyFH8lQe" title="Date Issued">12/28/2023</td><td style="text-align: left">\$</td><td id="x dx_988_eus-gaap--ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1-if_c20240930_us-gaap-StatementClassOfStockAxis_custom--
PreFundedWarrants2ExercisePrice0.0001Member_zdrc9dxzIF9" style="text-align: right">0.0001</td><td style="text-align: left"></td><td></td><td style="font:
10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center"></td><td></td><td style="text-align: left"></td><td id="x dx_986_eus-
gaap--ClassOfWarrantOrRightOutstanding_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--
PreFundedWarrants2ExercisePrice0.0001Member_zLHFZ2xBPPT7" style="text-align: right">2,000,000</td><td style="text-align: left"></td><td></td><td id="x dx_98B_eus-gaap--ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--
PreFundedWarrants2ExercisePrice0.0001Member_zoq7DbokbuLe" style="text-align: right">1,200,000</td><td style="text-align: left"></td></tr>
<tr style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align:
justify">Pre-Funded Warrants 3</td><td style="padding-bottom: 1pt"></td><td style="text-align: center; padding-bottom: 1pt; padding-left: 0.4pt"><span id="x dx_905_ecustom--WarrantsAndRightsOutstandingDateIssued_id_c20240101_20240930_us-gaap-StatementClassOfStockAxis_custom--
PreFundedWarrants3ExercisePrice0.0001Member_zM27JGAOFI6G9" title="Date issued">2/8/2024</td><td style="padding-bottom: 1pt"></td><td style="padding-bottom: 1pt; text-align: left"></td><td id="x dx_980_eus-gaap--ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1-if_c20240930_us-gaap-
StatementClassOfStockAxis_custom--PreFundedWarrants3ExercisePrice0.0001Member_z3Je1zm7Zsk" style="padding-bottom: 1pt; text-align: right" title="Exercise
price">0.0001</td><td style="padding-bottom: 1pt; text-align: left"></td><td style="padding-bottom: 1pt"></td><td style="font: 10pt Times New Roman, Times,
Serif; margin-top: 0; margin-bottom: 0; text-align: center"></td><td style="padding-bottom: 1pt">*</td><td style="border-bottom: Black 1pt solid; text-align:
left"></td><td id="x dx_989_eus-gaap--ClassOfWarrantOrRightOutstanding_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--
PreFundedWarrants3ExercisePrice0.0001Member_znAqHjfUtbpk" style="border-bottom: Black 1pt solid; text-align: right" title="Total warrants
outstanding">4,000,000</td><td style="padding-bottom: 1pt; text-align: left"></td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt
solid; text-align: left"></td><td id="x dx_986_eus-gaap--ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--
PreFundedWarrants3ExercisePrice0.0001Member_zPOCB0Obckc" style="border-bottom: Black 1pt solid; text-align: right" title="Total warrants outstanding">
</td><td style="padding-bottom: 1pt; text-align: left"></td></tr>
<tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td colspan="9" style="text-align: center; padding-bottom: 2.5pt">Total Warrants outstanding</td><td style="font-weight: bold; padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right" title="Total
warrants outstanding">17,486,316</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"></td><td style="font-weight: bold; padding-bottom:
2.5pt"></td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left"></td><td id="x dx_988_eus-gaap--
ClassOfWarrantOrRightOutstanding_if_c20231231_zYbrPiuUXWF1" style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right" title="Total
warrants outstanding">13,232,043</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"></td><td></td></tr>
<table>
<p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"><p style="font-size: 9pt">Pre-funded warrants, do not expire.</p><p id="x dx_844_z7r65h5MO0UA" style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0;"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0;">Subscription receivable -</p>In September 2023, the Company agreed to issue 500,000 shares of common stock to the borrower for a principal sum amount of \$500,000. On August 12, 2024, the Company was transferred and assigned \$522,667, sum of principal and accrued interest owed as of June 30, 2024, of stock in another company by the third-party borrower. As a result of this assignment agreement, the subscription receivable is paid in full, and \$522,667 is recorded as an investment at September 30, 2024.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0;"><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0;">Subscription receivable -</p>In September 2023, the Company agreed to issue 2,000,000 shares of common stock to the borrower for a principal sum amount of \$2,000,000. On August 12, 2024, the Company was transferred and assigned \$2,090,667, sum of principal and accrued interest owed as of June 30, 2024, of stock in another company by the third-party borrower. As a result of this assignment agreement, the subscription receivable is paid in full, and \$<span id="x dx_903_eus-gaap-InvestmentIncomeInvest

[illegible]

[illegible]

[illegible]

~~SeriesAWarrantsAAndBExercisePrice1.36Member_z0FDez580uFb" title="Expiration">12/16/2028</td><td></td><td style="text-align: left"></td><td style="vertical-align: bottom; background-color: White"></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Series A Warrants</td><td></td><td style="text-align: center; padding-left: 0.4pt">10/23/2023</td><td></td><td style="text-align: left">\$</td><td id="xdx_982_eus-gaap-ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--SeriesAWarrantsExercisePrice1.36Member_zr2k7qRdbzT9" style="text-align: right">1.36</td><td style="text-align: left"></td><td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center">4/26/2025</td><td></td><td style="text-align: left"></td><td id="xdx_985_eus-gaap-ClassOfWarrantOrRightOutstanding_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--SeriesAWarrantsExercisePrice1.36Member_zH8c6sN6KD63" style="text-align: right">2,000,000</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td id="xdx_987_eus-gaap-ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--SeriesAWarrantsExercisePrice1.36Member_zJLnN84K5Qs" style="text-align: right">2,000,000</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Series B Warrants</td><td></td><td style="text-align: center; padding-left: 0.4pt">10/23/2023</td><td></td><td style="text-align: left">\$</td><td id="xdx_980_eus-gaap-ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--SeriesBWarrantsExercisePrice1.36Member_zYwGVO5xDHBa" style="text-align: right">1.36</td><td style="text-align: left"></td><td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center">4/26/2029</td><td></td><td style="text-align: left"></td><td id="xdx_986_eus-gaap-ClassOfWarrantOrRightOutstanding_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--SeriesBWarrantsExercisePrice1.36Member_zQ5sb2GGQppzh" style="text-align: right">2,000,000</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td id="xdx_989_eus-gaap-ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--SeriesBWarrantsExercisePrice1.36Member_zXi6rAAGKBx4" style="text-align: right">2,000,000</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Warrant Holder 22</td><td></td><td style="text-align: center; padding-left: 0.4pt">6/16/2023</td><td></td><td style="text-align: left">\$</td><td id="xdx_989_eus-gaap-ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder22ExercisePrice1.25Member_zlr3Z63rN998" style="text-align: right">1.25</td><td style="text-align: left"></td><td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center">12/16/2028</td><td></td><td style="text-align: left"></td><td id="xdx_980_eus-gaap-ClassOfWarrantOrRightOutstanding_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder22ExercisePrice1.25Member_zAMCxKfUMHV3" style="text-align: right">126,000</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td id="xdx_98C_eus-gaap-ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder22ExercisePrice1.25Member_z2aSBRRjNZNi" style="text-align: right">126,000</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Warrant Holder 22</td><td></td><td style="text-align: center; padding-left: 0.4pt">10/23/2023</td><td></td><td style="text-align: left">\$</td><td id="xdx_98F_eus-gaap-ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder22ExercisePrice1.40Member_z5Ighermdpce3" style="text-align: right">1.40</td><td style="text-align: left"></td><td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center">4/26/2029</td><td></td><td style="text-align: left"></td><td id="xdx_984_eus-gaap-ClassOfWarrantOrRightOutstanding_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder22ExercisePrice1.40Member_zKtASQwProf" style="text-align: right">66,000</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td id="xdx_98E_eus-gaap-ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder22ExercisePrice1.40Member_zabCPWPd9EI" style="text-align: right">66,000</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Warrant Holder 23</td><td></td><td style="text-align: center; padding-left: 0.4pt">6/16/2023</td><td></td><td style="text-align: left">\$</td><td id="xdx_98B_eus-gaap-ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder23ExercisePrice1.25Member_zO5EssiCk2Sd" style="text-align: right">1.25</td><td style="text-align: left"></td><td></td><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: center">12/16/2028</td><td></td><td style="text-align: left"></td><td id="xdx_981_eus-gaap-ClassOfWarrantOrRightOutstanding_if_c20240930_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder23ExercisePrice1.25Member_zcyRNpYaEfod" style="text-align: right">84,000</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td id="xdx_985_eus-gaap-ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom--WarrantHolder23ExercisePrice1.25Member_zJKGVlQHkNve" style="text-align: right">84,000</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify">Warrant Holder 23</td><td></td><td style="text-align: center; padding-left: 0.4pt">10/23/2023</td>~~

Series; margin-top: 0; margin-bottom: 0; text-align: center;"></td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td id="xdx_989_eus-gaap-ClassOfWarrantOrRightOutstanding_if_c20240930_us-gaap-StatementClassOfStockAxis_custom-PreFundedWarrants3ExercisePrice0.0001Member_zqAqHfU7bPk" style="border-bottom: Black 1pt solid; text-align: right;" title="Total warrants outstanding">4,000,000</td><td style="padding-bottom: 1pt; text-align: left"></td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td id="xdx_986_eus-gaap-ClassOfWarrantOrRightOutstanding_if_d0_c20231231_us-gaap-StatementClassOfStockAxis_custom-PreFundedWarrants3ExercisePrice0.0001Member_zPGBOzObdck" style="border-bottom: Black 1pt solid; text-align: right;" title="Total warrants outstanding"></td><td style="padding-bottom: 1pt; text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td colspan="9" style="text-align: center; padding-bottom: 2.5pt">Total Warrants outstanding</td><td style="font-weight: bold; padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left"></td><td id="xdx_98F_eus-gaap-ClassOfWarrantOrRightOutstanding_if_c20240930_zqIKq2g2NCoF" style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right;" title="Total warrants outstanding">17,486,316</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"></td><td style="font-weight: bold; padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: left"></td><td id="xdx_988_eus-gaap-ClassOfWarrantOrRightOutstanding_if_c20231231_zYbPiUXXWF1" style="border-bottom: Black 2.5pt double; font-weight: bold; text-align: right;" title="Total warrants outstanding">13,232,043</td><td style="padding-bottom: 2.5pt; font-weight: bold; text-align: left"></td></tr><table><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"><p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;">*Pre-funded warrants, do not expire.</p><p>2021-05-282.972026-05-131675921675922021-05-285.942026-05-131684341684342021-05-2814.042026-05-131684341684342021-07-302.972026-07-3084228422021-07-3014.042026-06-12526252652021-09-2314.842024-09-210110612024-12-022.972026-12-025895258952022-01-284.452024-01-310673742022-01-284.452024-01-310842172022-01-284.452024-01-3101347472022-01-282.972024-01-310505302022-01-285.942024-01-310505302022-04-144.452024-01-310572682022-03-308.912023-03-3084217842172023-01-032.502027-01-02100001000002023-01-201.202027-01-192500002500002023-06-161.362028-12-16612500061250002023-10-231.362025-04-26260000020000002023-10-231.362029-04-26200000020000002023-06-161.252028-12-161260001260002023-10-231.402029-04-2666000660002023-06-161.252028-12-1684000840002023-10-231.402029-04-2648000480002023-10-231.402029-04-266000060002023-12-280.000120000012000002024-02-080.000140000000174863161323204350000050000052266752266720000002000002090667209066712000001000000The amount of pre-funded warrants exercisable to acquire up to 1,200,000 shares of common stock was amended to 2,000,000 shares of common stock, and the total principal balance of the note agreement was increased from \$1,000,000 to \$1,100,000.113286911328694000000190000019448791944879<p id="xdx_802_eus-gaap-MinorityInterestDisclosureTextBlock_zxDO6SXvP4" style="font: bold 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify;">NOTE 7NON-CONTROLLING INTEREST<p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify;">As a result of the series A preferred stock offering discussed in Note 5, Capital Structure, the Company has consolidated the two newly formed subsidiaries, SNAP Biosciences, Inc. and GEAR Therapeutics, Inc., because we have a controlling interest in both. Therefore, the entities' financial statements are consolidated in our unaudited condensed consolidated financial statements and the entities' other equity is recorded as a non-controlling interest. As part of the initial closings, the Series A Investors received in the aggregate a 8.74% non-voting equity ownership in both of the newly formed subsidiaries. The Company contributed the co-development options to GEAR Therapeutics Inc. and recorded \$157,684 of non-controlling interest at September 30, 2024. The remainder was recorded as additional paid in capital. No assets have been contributed to SNAP Biosciences Inc. as of September 30, 2024.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify;">157,684<p id="xdx_806_eus-gaap-InvestmentTextBlock_zfJ3s8YXwYb" style="font: bold 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify;">NOTE 8INVESTMENTS<p><p style="font: bold 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify;">On August 12, 2024, the Company satisfied \$5.7 million of subscription receivables in the form of shares of common stock in two privately held companies. The shares of common stock are carried as investments on the Company's unaudited condensed consolidated balance sheets at its initial cost basis of \$1.00 per share. As the investments are in privately held companies, the Company will assess the investments for impairment on an annual basis.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify;"></p><p style="font-weight: normal;">NOTE 9COMMITMENTS AND CONTINGENCIES<p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify;">The Company leases office space under an operating lease that commenced December 1, 2017 through November 30, 2019 and a first lease extension commencing December 1, 2019 through May 31, 2020. The second lease extension extended the lease for twenty-four months, beginning on June 1, 2020 and ended on May 31, 2021. The third lease extension extended the lease for twenty-four months, beginning on June 1, 2022 and ended on May 31, 2024. The fourth lease extension, signed on January 30, 2024, extends the lease for twenty-four months, beginning June 1, 2024 and ending on May 31, 2026. The monthly rent is \$3,805 for the first year of the extension and increasing to \$3,860 for the second year of the extension.</p><p style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0; margin-bottom: 0;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 0; text-align: justify;">The Company records rent expense associated with this lease on the straight-line basis in conjunction with the terms of the underlying lease. During the three and nine months ended September 30, 2024, rents paid totaled \$11,415 and \$33,970, respectively. During the three and nine months ended September 30, 2023, rents paid totaled \$11,250 and \$33,750, respectively.</p><p style="font: 10pt Times New Roman, Times, Serif

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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). } } }, "auth_ref": { "r47", "r84", "r85" } } }, "coop_CD38AssetsMember": { "xbrlType": "domainItemType", "nsuri": "http://coeptistx.com/20240930", "localname": "CD38AssetsMember", "presentation": { "http://coeptistx.com/role/Co-developmentOptionsDetailsNarrative": { "lang": { "en-us": { "role": { "label": "CD38 Assets [Member]" } } }, "auth_ref": { "us-gaap CapitalizedContractCostGross": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalizedContractCostGross", "crdr": { "debit": { "presentation": { "http://coeptistx.com/role/Co-developmentOptionsDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Capitalized assets", "documentation": "Amount, before accumulated amortization and accumulated impairment loss, of asset recognized from cost incurred to obtain or fulfill contract with customer." } } }, "auth_ref": { "r660" } } }, "coop_CarLicenseMember": { "xbrlType": "domainItemType", "nsuri": "http://coeptistx.com/20240930", "localname": "CarLicenseMember", "presentation": { "http://coeptistx.com/role/CommitmentsAndContingenciesDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Car License [Member]" } } }, "auth_ref": { "us-gaap Cash": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Cash", "crdr": { "debit": { "calculation": { "http://coeptistx.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap AssetsCurrent", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://coeptistx.com/role/CondensedConsolidatedBalanceSheets": { "lang": { "en-us": { "role": { "label": "Cash", "documentation": "Amount of currency on hand as well as demand deposits with banks or financial institutions. 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or to record the reduction in book value of an intangible asset over the benefit period of such asset, or to reflect consumption during the period of an asset that is not used in production.", "auth_ref": "r3", "r22", "us-gaap_DepreciationDepletionAndAmortization": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationDepletionAndAmortization", "crdr": "debit", "calculation": "http://coeptistx.com/role/CondensedConsolidatedStatementsOfCashFlows", "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 2.0, "presentation": "http://coeptistx.com/role/CondensedConsolidatedStatementsOfCashFlows", "lang": "en-us", "role": "label", "Depreciation and amortization", "documentation": "The aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets.", "auth_ref": "r3", "r195", "r203", "r207", "r564", "r565", "us-gaap_DerivativeContractTypeDomain": "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeContractTypeDomain", "presentation": "http://coeptistx.com/role/DebtDetailsChangesInFairValueOfWarrantLiabilities", "http://coeptistx.com/role/DebtDetailsFairValue", "lang": "en-us", "role": "label", "Financial instrument or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset.", "auth_ref": "r472", "r474", "r488", "r489", "r490", "r493", "r494", "r495", "r496", "r498", "r499", "r500", "r501", "r514", "r515", "r516", "r517", "r520", "r521", "r522", "r523", "r539", "r540", "r541", "r542", "r597", "r599", "r709", "r710", "r711", "r712", "r713", "r714", "r716", "r717", "us-gaap_DerivativeGainLossOnDerivativeNet": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeGainLossOnDerivativeNet", "crdr": "credit", "calculation": "http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations", "parentTag": "us-gaap_NonoperatingIncomeExpense", "weight": 1.0, "order": 5.0, "presentation": "http://coeptistx.com/role/CondensedConsolidatedStatementsOfCashFlows", "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": -1.0, "order": 5.0, "presentation": "http://coeptistx.com/role/CondensedConsolidatedStatementsOfCashFlows",

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Includes assets not subject to a master netting arrangement and not elected to be offset.", "auth_ref": "r150", "us-gaap": "DerivativesAndFairValueTextBlock", "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativesAndFairValueTextBlock", "presentation": "http://coeptistx.com/role/DerivativeLiabilityWarrants", "lang": "en-us", "role": "label", "label": "DERIVATIVE LIABILITY WARRANTS", "documentation": "The entire disclosure for derivatives and fair value of assets and liabilities.", "auth_ref": "r109", "r111", "us-gaap": "DerivativesBasisAndUseOfDerivativesBasisDeterminationOfFairValue", "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativesBasisAndUseOfDerivativesBasisDeterminationOfFairValue", "presentation": "http://coeptistx.com/role/DebtDetails-Assumptions", "lang": "en-us", "role": "label", "label": "Derivatives, determination of fair value", "documentation": "Describes how an entity determines the fair values of its derivatives, including its valuation methodology and significant assumptions used.", "auth_ref": "r43", "coop": "DeverraMember", "xbrltype": "domainItemType", "nsuri": "http://coeptistx.com/20240930", "localname": "DeverraMember", "presentation": "http://coeptistx.com/role/CommitmentsAndContingenciesDetailsNarrative", "lang": "en-us", "role": "label", "label": "Deverra [Member]", "auth_ref": "coop": "DisclosureDerivativeLiabilityWarrantsAbstract", "xbrltype": "stringItemType", "nsuri": "http://coeptistx.com/20240930", "localname": "DisclosureDerivativeLiabilityWarrantsAbstract", "lang": "en-us", "role": "label", "label": "Derivative Liability Warrants", "auth_ref": "us-gaap": "DisposalGroupNotDiscontinuedOperationLossGainOnWriteDown", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisposalGroupNotDiscontinuedOperationLossGainOnWriteDown", "crdr": "debit", "calculation": "http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations", "parentTag": "us-gaap:NonoperatingIncomeExpense", "weight": 1.0, "order": 4.0, "presentation": "http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations", "lang": "en-us", "role": "label", "label": "Loss on write down of assets", "documentation": "Amount, before tax, of (gain) loss recognized for the (reversal of write-down) write-down to fair value, less cost to sell, of a disposal group. 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This can either be U.S. GAAP, International Financial Reporting Standards, or Other.", "auth_ref": "r621", "dei": "DocumentAnnualReport", "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentAnnualReport", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Document Annual Report", "documentation": "Boolean flag that is true only for a form used as an annual report.", "auth_ref": "r619", "r621", "r622", "dei": "DocumentFiscalPeriodFocus", "xbrltype": "fiscalPeriodItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentFiscalPeriodFocus", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Document Fiscal Period Focus", "documentation": "Fiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY.", "auth_ref": "dei": "DocumentFiscalYearFocus", "xbrltype": "yearItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentFiscalYearFocus", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Document Fiscal Year Focus", "documentation": "This is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006.", "auth_ref": "dei": "DocumentPeriodEndDate", "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentPeriodEndDate", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Document Period End Date", "documentation": "For the EDGAR submission types of Form 8-K, the date of the report, the date of the earliest event reported, for the EDGAR submission types of Form N-1A, the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD.", "auth_ref": "dei": "DocumentPeriodStartDate", "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentPeriodStartDate", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Document Period Start Date", "documentation": "The start date of the period covered in the document, in YYYY-MM-DD format.", "auth_ref": "dei": "DocumentQuarterlyReport", "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentQuarterlyReport", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Document Quarterly Report", "documentation": "Boolean flag that is true only for a form used as an quarterly report.", "auth_ref": "r620", "dei": "DocumentRegistrationStatement", "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentRegistrationStatement", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Document Registration Statement", "documentation": "Boolean flag that is true only for a form used as a registration statement.", "auth_ref": "r608", "dei": "DocumentShellCompanyEventDate", "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentShellCompanyEventDate", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Document Shell Company Event Date", "documentation": "Date of event requiring a shell company report.", "auth_ref": "r621", "dei": "DocumentShellCompanyReport", "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentShellCompanyReport", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Document Shell Company Report", "documentation": "Boolean flag that is true for a Shell Company Report pursuant to section 13 or 15(d) of the Exchange Act.", "auth_ref": "r621", "dei": "DocumentTransitionReport", "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentTransitionReport", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Document Transition Report", "documentation": "Boolean flag that is true only for a form used as a transition report.", "auth_ref": "r623", "dei": "DocumentType", "xbrltype": "submissionTypeItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentType", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Document Type", "documentation": "The type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). 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Includes, but is not limited to, pension, other postretirement, postemployment and termination benefits.", "auth_ref": "r3", "us-gaap": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions", "crdr": "debit", "presentation": "http://coeptistx.com/role/CapitalStructureDetailsNarrative", "lang": "en-us", "role": "label", "label": "Unamortized stock-based compensation", "documentation": "Amount of cost to be recognized for option under share-based payment arrangement.", "auth_ref": "r701", "dei": "EntityAccountingStandard", "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAccountingStandard", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Entity Accounting Standard", "documentation": "The standardized abbreviation of the accounting standard used by the entity. This can either be US GAAP as promulgated by the FASB or IFRS as promulgated by the IASB. Example: US GAAP, IFRS. This is distinct from the Document Accounting Standard element.", "auth_ref": "dei": "EntityAddressAddressLine1", "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine1", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Entity Address, Address Line One", "documentation": "Address Line 1 such as Attn, Building Name, Street Name.", "auth_ref": "dei": "EntityAddressAddressLine2", "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine2", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Entity Address, Address Line Two", "documentation": "Address Line 2 such as Street or Suite number.", "auth_ref": "dei": "EntityAddressAddressLine3", "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine3", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Entity Address, Address Line Three", "documentation": "Address Line 3 such as an Office Park.", "auth_ref": "dei": "EntityAddressCityOrTown", "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCityOrTown", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Entity Address, City or Town", "documentation": "Name of the City or Town.", "auth_ref": "dei": "EntityAddressCountry", "xbrltype": "countryCodeItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCountry", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Entity Address, Country", "documentation": "ISO 3166-1 alpha-2 country code.", "auth_ref": "dei": "EntityAddressPostalZipCode", "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressPostalZipCode", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Entity Address, Postal Zip Code", "documentation": "Code for the postal or zip code.", "auth_ref": "dei": "EntityAddressStateOrProvince", "xbrltype": "stateOrProvinceCodeItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressStateOrProvince", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Entity Address, State or Province", "documentation": "Name of the state or province.", "auth_ref": "http://xbrl.sec.gov/dei/2024", "localname": "EntityBankruptcyProceedingsReportingCurrent", "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityBankruptcyProceedingsReportingCurrent", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Entity Bankruptcy Proceedings, Reporting Current", "documentation": "For registrants involved in bankruptcy proceedings during the preceding five years, the value Yes indicates that the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court; the value No indicates the registrant has not. Registrants not involved in bankruptcy proceedings during the preceding five years should not report this element.", "auth_ref": "dei": "EntityCentralIndexKey", "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCentralIndexKey", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Entity Central Index Key", "documentation": "A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK.", "auth_ref": "r610", "dei": "EntityCommonStockSharesOutstanding", "xbrltype": "sharesItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCommonStockSharesOutstanding", "presentation": "http://coeptistx.com/role/Cover", "lang": "en-us", "role": "label", "label": "Entity Common Stock, Shares

Outstanding", "documentation": "Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument." } } }, "auth_ref": [1] }, "dei_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Current Reporting Status", "documentation": "Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [1] }, "dei_EntityDomain": { "xbrltype": "domainItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityDomain", "presentation": ["http://coeptistx.com/role/DerivativeLiabilityWarrantsDetailsNarrative", "http://coeptistx.com/role/RelatedPartyTransactionDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "All the names of the entities being reported upon in a document. Any legal structure used to conduct activities or to hold assets. Some examples of such structures are corporations, partnerships, limited liability companies, grantor trusts, and other trusts. This item does not include business and geographical segments which are included in the geographical or business segments domains." } } }, "auth_ref": [1] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": ["r610"] }, "dei_EntityExTransitionPeriod": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityExTransitionPeriod", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Elected Not To Use the Extended Transition Period", "documentation": "Indicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards." } } }, "auth_ref": ["r627"] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity File Number", "documentation": "Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen." } } }, "auth_ref": [1] }, "dei_EntityFilerCategory": { "xbrltype": "filerCategoryItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFilerCategory", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Filer Category", "documentation": "Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": ["r610"] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Incorporation, State or Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation." } } }, "auth_ref": [1] }, "dei_EntityInteractiveDataCurrent": { "xbrltype": "yesNoItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Interactive Data Current", "documentation": "Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files)." } } }, "auth_ref": ["r624"] }, "dei_EntityPrimarySicNumber": { "xbrltype": "sicNumberItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPrimarySicNumber", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Primary SIC Number", "documentation": "Primary Standard Industrial Classification (SIC) Number for the Entity." } } }, "auth_ref": ["r622"] }, "dei_EntityPublicFloat": { "xbrltype": "monetaryItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPublicFloat", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Public Float", "documentation": "The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter." } } }, "auth_ref": [1] }, "dei_EntityRegistrantName": { "xbrltype": "normalizedStringItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Registrant Name", "documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC." } } }, "auth_ref": ["r610"] }, "dei_EntityShellCompany": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityShellCompany", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Shell Company", "documentation": "Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act." } } }, "auth_ref": ["r610"] }, "dei_EntitySmallBusiness": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntitySmallBusiness", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Small Business", "documentation": "Indicates that the company is a Smaller Reporting Company (SRC)." } } }, "auth_ref": ["r610"] }, "dei_EntityTaxIdentificationNumber": { "xbrltype": "employerIdItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityTaxIdentificationNumber", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Tax Identification Number", "documentation": "The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS." } } }, "auth_ref": ["r610"] }, "dei_EntityVoluntaryFilers": { "xbrltype": "yesNoItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityVoluntaryFilers", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Voluntary Filers", "documentation": "Indicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act." } } }, "auth_ref": [1] }, "dei_EntityWellKnownSeasonedIssuer": { "xbrltype": "yesNoItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityWellKnownSeasonedIssuer", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Well-known Seasoned Issuer", "documentation": "Indicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A." } } }, "auth_ref": ["r625"] }, "us-gaap_EquityAbstract": { "xbrltype": "stringItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityAbstract", "lang": { "en-us": { "role": { "label": "Equity [Abstract]" } } }, "auth_ref": [1] }, "us-gaap_EquityComponentDomain": { "xbrltype": "domainItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityComponentDomain", "presentation": ["http://coeptistx.com/role/CondensedConsolidatedStatementsOfStockholdersEquity"], "lang": { "en-us": { "role": { "documentation": "Components of equity are the parts of the total Equity balance including that which is allocated to common, preferred, treasury stock, retained earnings, etc." } } }, "auth_ref": ["r7", "r133", "r153", "r154", "r155", "r172", "r173", "r174", "r176", "r181", "r183", "r185", "r196", "r216", "r217", "r223", "r277", "r330", "r331", "r337", "r338", "r339", "r341", "r342", "r343", "r352", "r353", "r354", "r355", "r356", "r357", "r359", "r372", "r373", "r374", "r375", "r376", "r377", "r380", "r382", "r389", "r429", "r441", "r442", "r443", "r459", "r526"] }, "us-gaap_EquityIncentivePlan2022Member": { "xbrltype": "domainItemtype", "nsuri": "http://coeptistx.com/20240930", "localname": "EquityIncentivePlan2022Member", "presentation": ["http://coeptistx.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Equity Incentive Plan 2022 [Member]" } } }, "auth_ref": [1] }, "dei_Extension": { "xbrltype": "normalizedStringItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Extension", "presentation": ["http://coeptistx.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Extension", "documentation": "Extension number for local phone number." } } }, "auth_ref": [1] }, "us-gaap_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisTableTextBlock": { "xbrltype": "textBlockItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisTableTextBlock", "presentation": ["http://coeptistx.com/role/DerivativeLiabilityWarrantsTables"], "lang": { "en-us": { "role": { "label": "Schedule of changes in fair value of warrant liabilities", "documentation": "Tabular disclosure of financial instrument measured at fair value on recurring or nonrecurring basis. Includes, but is not limited to, instrument classified in shareholders' equity." } } }, "auth_ref": ["r582", "r704", "r705", "r716"] }, "us-gaap_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisValuationTechniquesLineItems": { "xbrltype": "stringItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisValuationTechniquesLineItems", "presentation": ["http://coeptistx.com/role/DebtDetails-Assumptions"], "lang": { "en-us": { "role": { "label": "Fair Value Measurement Inputs and Valuation Techniques [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r365", "r366", "r367", "r583"] }, "us-gaap_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisValuationTechniquesTable": { "xbrltype": "stringItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisValuationTechniquesTable", "presentation": ["http://coeptistx.com/role/DebtDetails-Assumptions"], "lang": { "en-us": { "role": { "label": "Fair Value Measurement Inputs and Valuation Techniques [Table]", "documentation": "Disclosure of information about input and valuation technique used to measure fair value and change in valuation approach and technique for each separate class of asset and liability measured on recurring and nonrecurring basis." } } }, "auth_ref": ["r365", "r366", "r367", "r583"] }, "us-gaap_FairValueByFairValueHierarchyLevelAxis": { "xbrltype": "stringItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueByFairValueHierarchyLevelAxis", "presentation": ["http://coeptistx.com/role/DebtDetails-FairValue"], "lang": { "en-us": { "role": { "label": "Fair Value Hierarchy and NAV [Axis]", "documentation": "Information by level within fair value hierarchy and fair value measured at net asset value per share as practical expedient." } } }, "auth_ref": ["r247", "r280", "r281", "r282", "r283", "r284", "r285", "r362", "r364", "r365", "r366", "r367", "r368", "r369", "r370", "r399", "r400", "r401", "r568", "r569", "r574", "r575", "r576", "r582", "r583"] }, "us-gaap_FairValueByMeasurementFrequencyAxis": { "xbrltype": "stringItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueByMeasurementFrequencyAxis", "presentation": ["http://coeptistx.com/role/DebtDetails-FairValue"], "lang": { "en-us": { "role": { "label": "Measurement Frequency [Axis]", "documentation": "Information by measurement frequency." } } }, "auth_ref": ["r363", "r364", "r365", "r367", "r582", "r707", "r718"] }, "us-gaap_FairValueInputsLevel1Member": { "xbrltype": "domainItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel1Member", "presentation": ["http://coeptistx.com/role/DebtDetails-FairValue"], "lang": { "en-us": { "role": { "label": "Fair Value, Inputs, Level 1 [Member]", "documentation": "Quoted prices in active markets for identical assets or liabilities that the reporting entity can access at the measurement date." } } }, "auth_ref": ["r247", "r280", "r285", "r364", "r369", "r399", "r574", "r575", "r576", "r582"] }, "us-gaap_FairValueInputsLevel3Member": { "xbrltype": "domainItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel3Member", "presentation": ["http://coeptistx.com/role/DebtDetails-FairValue"], "lang": { "en-us": { "role": { "label": "Fair Value, Inputs, Level 3 [Member]", "documentation": "Unobservable inputs that reflect the entity's own assumption about the assumptions market participants would use in pricing." } } }, "auth_ref": ["r247", "r280", "r281", "r282", "r283", "r284", "r285", "r364", "r365", "r366", "r367", "r369", "r401", "r568", "r569", "r574", "r575", "r576", "r582", "r583"] }, "us-gaap_FairValueLiabilitiesMeasuredOnRecurringBasisDebtInstrumentValuationTechniquesChangeInTechniqueQuantificationOfEffect": { "xbrltype": "monetaryItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueLiabilitiesMeasuredOnRecurringBasisDebtInstrumentValuationTechniquesChangeInTechniqueQuantificationOfEffect", "presentation": ["http://coeptistx.com/role/DebtDetails-FairValue"], "lang": { "en-us": { "role": { "label": "Change in valuation inputs", "documentation": "Represents the quantification of the effect of changes in the valuation technique and related inputs, during the period, used to measure the liability at fair value as of the statement of financial position reporting date." } } }, "auth_ref": ["r706"] }, "us-gaap_FairValueMeasurementFrequencyDomain": { "xbrltype": "domainItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueMeasurementFrequencyDomain", "presentation": ["http://coeptistx.com/role/DebtDetails-FairValue"], "lang": { "en-us": { "role": { "documentation": "Measurement frequency." } } }, "auth_ref": ["r363", "r364", "r365", "r367", "r582", "r707", "r718"] }, "us-gaap_FairValueMeasurementsFairValueHierarchyDomain": { "xbrltype": "domainItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueMeasurementsFairValueHierarchyDomain", "presentation": ["http://coeptistx.com/role/DebtDetails-FairValue"], "lang": { "en-us": { "role": { "label": "Fair Value, Recurring [Member]", "documentation": "Frequent fair value measurement. Includes, but is not limited to, fair value adjustment for impairment of asset, liability or equity, frequently measured at fair value." } } }, "auth_ref": ["r582", "r704", "r705", "r706", "r707", "r708", "r718"] }, "us-gaap_FinanceLeaseRightOfUseAssetAmortization": { "xbrltype": "monetaryItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseRightOfUseAssetAmortization", "presentation": ["http://coeptistx.com/role/CondensedConsolidatedStatementsOfCashFlows"], "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 4.0, "documentation": "Amount of amortization expense attributable to right-of-use asset from finance lease." } } }, "auth_ref": ["r385", "r386", "r588"] }, "us-gaap_FinancialLiabilitiesFairValueDisclosure": { "xbrltype": "monetaryItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinancialLiabilitiesFairValueDisclosure", "presentation": ["http://coeptistx.com/role/DebtDetails-FairValue"], "lang": { "en-us": { "role": { "label": "Financial liabilities fair value disclosure", "documentation": "Fair value of financial obligations, including, but not limited to, debt instruments, derivative liabilities, federal funds

purchased and sold under agreements to repurchase, securities loaned or sold under agreements to repurchase, financial instruments sold not yet purchased, guarantees, line of credit, loans and notes payable, servicing liability, and trading liabilities." } } }, "auth_ref": { "r704", "r705", "r715" } }, "us-gaap_FiniteLivedContractualRightsGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedContractualRightsGross", "crdr": "debit", "calculation": { "http://coepstistx.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_OtherAssets", "weight": -1.0, "order": 3.0 } }, "presentation": { "http://coepstistx.com/role/CondensedConsolidatedBalanceSheets": { "lang": { "en-us": { "role": { "label": "Co-development options", "documentation": "Gross carrying amount before accumulated amortization as of the balance sheet date of an intangible asset that arises from a contractual arrangement with a third party (not including 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managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line." } } }, "auth_ref": { "r74", "r508" } }, "us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GoodwillAndIntangibleAssetsDisclosureAbstract", "lang": { "en-us": { "role": { "label": "Goodwill and Intangible Assets Disclosure [Abstract]" } } }, "auth_ref": { "us-gaap_GrossProfit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GrossProfit", "crdr": "credit", "calculation": { "http://coepstistx.com/role/CondensedConsolidatedStatementsOfOperations": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": -1.0, "order": 1.0 } }, "presentation": { "http://coepstistx.com/role/CondensedConsolidatedStatementsOfOperations": { "lang": { "en-us": { 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Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position."}}},f"auth_ref":f{"r724"}},f"us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue":f{"xbrltype":f"monetaryItemType","nsuri":f"http://fasb.org/us-gaap/2024","localname":f"LesseeOperatingLeaseLiabilityPaymentsDue","crdr":f"credit","calculation":f"http://coeptistx.com/role/CommitmentsAndContingenciesDetails-FutureMinimumPayments":f{"parentTag":f"us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue","weight":f1.0,"order":f1.0},"presentation":f"http://coeptistx.com/role/CommitmentsAndContingenciesDetails-FutureMinimumPayments"-l,"lang":f{"en-us":f{"role":f{"totalLabel":f"Total minimum lease payments","label":f"Lessee, Operating Lease, Liability, to be Paid","documentation":f"Amount of lessee's undiscounted obligation for lease payment for operating lease."}}},f"auth_ref":f{"r387"}},f"us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths":f{"xbrltype":f"monetaryItemType","nsuri":f"http://fasb.org/us-gaap/2024","localname":f"LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths","crdr":f"credit","calculation":f"http://coeptistx.com/role/CommitmentsAndContingenciesDetails-FutureMinimumPayments":f{"parentTag":f"us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue","weight":f1.0,"order":f1.0},"presentation":f"http://coeptistx.com/role/CommitmentsAndContingenciesDetails-FutureMinimumPayments"-l,"lang":f{"en-us":f{"role":f{"verboseLabel":f"2024","label":f"Lessee, Operating Lease, Liability, to be Paid, Year One","documentation":f"Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)."}}}},f"auth_ref":f{"r6","r171","r673"}},f"us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths":f{"xbrltype":f"monetaryItemType","nsuri":f"http://fasb.org/us-gaap/2024","localname":f"LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths","crdr":f"credit","calculation":f"http://coeptistx.com/role/DebtDetails-DebtMaturities":f{"parentTag":f"us-gaap_LongTermDebt","weight":f1.0,"order":f1.0},"presentation":f"http://coeptistx.com/role/DebtDetails-DebtMaturities"-l,"lang":f{"en-us":f{"role":f{"label":f"2024","documentation":f"Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in next fiscal year following current fiscal year. 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Excludes interim and annual periods when interim periods are reported from current statement of financial

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These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the company, if longer."}} }},"auth ref":{"r10","r24","r663","r664","r665"} } },"coep LossOnSharesIssuedForConversionOfDebt":{"xbrltype":"monetaryItemType","nsuri":"http://coeptistx.com/20240930","localname":"LossOnSharesIssuedForConversionOfDebt","crdr":"debit","calculation":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfCashFlows":{"parentTag":{"us-gaap NetCashProvidedByUsedInOperatingActivities":{"weight":1.0,"order":9.0 }},"presentation":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfCashFlows":{"lang":{"en-us":{"role":{"label":"Loss on shares issued for conversion of debt"}} }},"auth ref":{"r1","srt MaximumMember":{"xbrltype":"domainItemType","nsuri":"http://fasb.org/srt/2024","localname":"MaximumMember","presentation":{"http://coeptistx.com/role/CapitalStructureDetailsNarrative":{"lang":{"en-us":{"role":{"label":"Maximum [Member]"} }},"auth ref":{"r226","r227","r228","r229","r288","r310","r367","r405","r439","r440","r446","r473","r474","r535","r536","r537","r538","r543","r552","r553","r566","r572","r578","r583","r584","r585","r586","r591","r672","r728","r729","r730","r731","r732","r733"} } },"us-gaap MeasurementInputExercisePriceMember":{"xbrltype":"domainItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"MeasurementInputExercisePriceMember","presentation":{"http://coeptistx.com/role/DebtDetails-Assumptions":{"lang":{"en-us":{"role":{"label":"Measurement Input Exercise Price [Member]","documentation":"Measurement input using agreed-upon price for exchange of underlying asset."}} }},"auth ref":{"r706","r707","r708"} } },"us-gaap MeasurementInputPriceVolatilityMember":{"xbrltype":"domainItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"MeasurementInputPriceVolatilityMember","presentation":{"http://coeptistx.com/role/DebtDetails-Assumptions":{"lang":{"en-us":{"role":{"label":"Measurement Input Price Volatility [Member]","documentation":"Measurement input using rate at which price of security will increase (decrease) for given set of returns."}} }},"auth ref":{"r583","r706","r707","r708"} } },"us-gaap MeasurementInputRiskFreeInterestRateMember":{"xbrltype":"domainItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"MeasurementInputRiskFreeInterestRateMember","presentation":{"http://coeptistx.com/role/DebtDetails-Assumptions":{"lang":{"en-us":{"role":{"label":"Measurement Input Risk Free Interest Rate [Member]","documentation":"Measurement input using interest rate on instrument with zero risk of financial loss."}} }},"auth ref":{"r706","r707","r708"} } },"us-gaap MeasurementInputSharePriceMember":{"xbrltype":"domainItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"MeasurementInputSharePriceMember","presentation":{"http://coeptistx.com/role/DebtDetails-Assumptions":{"lang":{"en-us":{"role":{"label":"Measurement Input Share Price [Member]","documentation":"Measurement input using share price of saleable stock."}} }},"auth ref":{"r706","r707","r708"} } },"us-gaap MeasurementInputTypeAxis":{"xbrltype":"stringItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"MeasurementInputTypeAxis","presentation":{"http://coeptistx.com/role/DebtDetails-Assumptions":{"lang":{"en-us":{"role":{"label":"Measurement Input Type [Axis]","documentation":"Information by type of measurement input used to determine value of asset and liability."}} }},"auth ref":{"r365","r366","r367"} } },"us-gaap MeasurementInputTypeDomain":{"xbrltype":"domainItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"MeasurementInputTypeDomain","presentation":{"http://coeptistx.com/role/DebtDetails-Assumptions":{"lang":{"en-us":{"role":{"documentation":"Measurement input used to determine value of asset and liability."}} }},"auth ref":{"r365","r366","r367"} } },"srt MinimumMember":{"xbrltype":"domainItemType","nsuri":"http://fasb.org/srt/2024","localname":"MinimumMember","presentation":{"http://coeptistx.com/role/CapitalStructureDetailsNarrative":{"lang":{"en-us":{"role":{"label":"Minimum [Member]"} }},"auth ref":{"r226","r227","r228","r229","r288","r310","r367","r405","r439","r440","r446","r473","r474","r535","r536","r537","r538","r543","r552","r553","r566","r572","r578","r583","r584","r585","r586","r591","r672","r728","r729","r730","r731","r732","r733"} } },"us-gaap MinorityInterest":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"MinorityInterest","crdr":"credit","calculation":{"http://coeptistx.com/role/CondensedConsolidatedBalanceSheets":{"parentTag":{"us-gaap StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest":{"weight":1.0,"order":2.0 }},"presentation":{"http://coeptistx.com/role/CondensedConsolidatedBalanceSheets":{"http://coeptistx.com/role/Non-controllingInterestDetailsNarrative":{"lang":{"en-us":{"role":{"label":"TOTAL STOCKHOLDERS' EQUITY - 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Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit."}} }},"auth ref":{"r160"} } },"us-gaap NetCashProvidedByUsedInFinancingActivitiesAbstract":{"xbrltype":"stringItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"NetCashProvidedByUsedInFinancingActivitiesAbstract","presentation":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfCashFlows":{"lang":{"en-us":{"role":{"label":"FINANCING ACTIVITIES"}} }},"auth ref":{"r1","us-gaap NetCashProvidedByUsedInInvestingActivities":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"NetCashProvidedByUsedInInvestingActivities","crdr":"debit","calculation":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfCashFlows":{"parentTag":{"us-gaap CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect":{"weight":1.0,"order":2.0 }},"presentation":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfCashFlows":{"lang":{"en-us":{"role":{"totalLabel":"NET CASH USED IN INVESTING ACTIVITIES","label":"Net Cash Provided by (Used in) Investing Activities","documentation":"Amount of cash inflow (outflow) from investing activities, including discontinued operations. 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Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities."}} }},"auth ref":{"r60","r81","r83"} } },"us-gaap NetCashProvidedByUsedInOperatingActivitiesAbstract":{"xbrltype":"stringItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"NetCashProvidedByUsedInOperatingActivitiesAbstract","presentation":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfCashFlows":{"lang":{"en-us":{"role":{"label":"OPERATING ACTIVITIES"}} }},"auth ref":{"r1","us-gaap NetIncomeLoss":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"NetIncomeLoss","crdr":"credit","calculation":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfCashFlows":{"parentTag":{"us-gaap NetCashProvidedByUsedInOperatingActivities":{"weight":1.0,"order":1.0 }},"http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations":{"parentTag":{"weight":null,"order":null,"root":true }},"presentation":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations":{"http://coeptistx.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative":{"lang":{"en-us":{"role":{"totalLabel":"NET LOSS ATTRIBUTABLE TO COEPTIS THERAPEUTICS HOLDINGS, INC."},"label":"Net loss","negatedLabel":"Net loss","documentation":"The portion of profit or loss for the period, net of income taxes, which is attributable to the parent."}} }},"auth ref":{"r72","r83","r119","r135","r151","r152","r155","r167","r175","r177","r178","r179","r180","r181","r184","r185","r190","r214","r230","r231","r232","r233","r234","r235","r236","r237","r238","r340","r343","r361","r371","r428","r505","r524","r525","r605","r670"} } },"us-gaap NetIncomeLossAttributableToNoncontrollingInterest":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"NetIncomeLossAttributableToNoncontrollingInterest","crdr":"debit","calculation":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations":{"parentTag":{"us-gaap NetIncomeLoss":{"weight":1.0,"order":2.0 }},"presentation":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations":{"lang":{"en-us":{"role":{"label":"Net loss attributable to noncontrolling interests","documentation":"Amount of Net Income (Loss) attributable to noncontrolling interest."}} }},"auth ref":{"r41","r108","r151","r152","r181","r184","r185","r427","r637"} } },"us-gaap NewAccountingPronouncementsPolicyTextBlock":{"xbrltype":"textBlockItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"NewAccountingPronouncementsPolicyTextBlock","presentation":{"http://coeptistx.com/role/SummaryOfSignificantAccountingPolicies":{"lang":{"en-us":{"role":{"label":"Adoption of New Accounting Pronouncements","documentation":"Disclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. 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A noncontrolling interest is sometimes called a minority interest."}} }},"auth ref":{"r38","r277","r646","r647","r648","r649","r772"} } },"us-gaap NonoperatingIncomeExpense":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"NonoperatingIncomeExpense","crdr":"credit","calculation":{"http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations":{"parentTag":{"us-gaap IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest":{"weight":1.0,"order":2.0 }},"presentation":{"r1

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"http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations"}], "lang": "f-en-us", "f-role": "f-totalLabel", "TOTAL-OTHER INCOME, NET", "label": "Nonoperating Income (Expense)", "documentation": "The aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business).", "presentation": "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpenseAbstract", "f-xbrltype": "stringItemType"}, {"http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations"}], "lang": "f-en-us", "f-role": "f-label", "OTHER INCOME (EXPENSE)", "auth-ref": "I", "us-gaap-NotesIssued1": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesIssued1", "crdr": "credit", "presentation": "I", "http://coeptistx.com/role/Co-developmentOptionsDetailsNarrative"}], "lang": "f-en-us", "f-role": "f-label", "Promissory notes issued", "documentation": "The fair value of notes issued in noncash investing and financing activities.", "auth-ref": "r16", "r17", "r18", "r19", "us-gaap-NotesPayable": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesPayable", "crdr": "credit", "presentation": "http://coeptistx.com/role/DebtDetailsNarrative"}], "lang": "f-en-us", "f-role": "f-label", "Note payable amount", "documentation": "Including the current and noncurrent portions, aggregate carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer.", "auth-ref": "r10", "r14", "r736", "r737", "us-gaap-NotesPayableCurrent": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesPayableCurrent", "crdr": "credit", "calculation": "http://coeptistx.com/role/CondensedConsolidatedBalanceSheets"}], "parentTag": "us-gaap-LiabilitiesCurrent", "weight": 1.0, "order": 3.0, "presentation": "http://coeptistx.com/role/CondensedConsolidatedBalanceSheets"}], "lang": "f-en-us", "f-role": "f-label", "Notes payable, current portion", "documentation": "Sum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer.", "auth-ref": "r50", "r51", "us-gaap-NotesReceivableMember": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesReceivableMember", "presentation": "http://coeptistx.com/role/NoteReceivableDetailsNarrative"}], "lang": "f-en-us", "f-role": "f-label", "Notes Receivable [Member]", "documentation": "An amount representing an agreement for an unconditional promise by the maker to pay the Entity (holder) a definite sum of money at a future date(s) within one year of the balance sheet date. Such amount may include accrued interest receivable in accordance with the terms of the note. The note also may contain provisions including a discount or premium, payable on demand, secured, or unsecured, interest bearing or noninterest bearing, among myriad other features and characteristics.", "auth-ref": "I", "us-gaap-OffsettingAssetsLineItems": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OffsettingAssetsLineItems", "presentation": "http://coeptistx.com/role/CommitmentsAndContingenciesDetailsNarrative", "http://coeptistx.com/role/DebtDetails-ChangesInFairValueOfWarrantLiabilities"}, {"http://coeptistx.com/role/DebtDetails-FairValue"}], "lang": "f-en-us", "f-role": "f-label", "Offsetting Assets [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Includes selling, general and administrative expense.", "auth-ref": "I", "us-gaap-OperatingExpensesAbstract": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpensesAbstract", "presentation": "http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations"}], "lang": "f-en-us", "f-role": "f-label", "OPERATING EXPENSES", "auth-ref": "I", "us-gaap-OperatingIncomeLoss": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingIncomeLoss", "crdr": "credit", "calculation": "http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations"}], "parentTag": "us-gaap-IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 1.0, "presentation": "http://coeptistx.com/role/CondensedConsolidatedStatementsOfOperations"}], "lang": "f-en-us", "f-role": "f-totalLabel", "LOSS FROM OPERATIONS", "label": "Operating Income (Loss)", "documentation": "The net result for the period of deducting operating expenses from operating revenues.", "auth-ref": "r122", "r563", "r651", "r652", "r653", "r654", "r655", "us-gaap-OperatingLeaseExpense": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseExpense", "crdr": "debit", "presentation": "http://coeptistx.com/role/CommitmentsAndContingenciesDetailsNarrative"}], "lang": "f-en-us", "f-role": "f-label", "Operating Lease Expense", "documentation": "Amount of operating lease expense. 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arising from contractual or other legal rights, excluding goodwill.", "auth-ref": "r78", "us-gaap-PlanNameAxis": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PlanNameAxis", "presentation": "http://coeptistx.com/role/CapitalStructureDetailsNarrative"}], "lang": "f-en-us", "f-role": "f-label", "Plan Name [Axis]", "documentation": "Information by plan name for share-based payment arrangement.", "auth-ref": "r675", "r676", "r677", "r678", "r679", "r680", "r681", "r682", "r683", "r684", "r685", "r686", "r687", "r688", "r689", "r690", "r691", "r692", "r693", "r694", "r695", "r696", "r697", "r698", "r699", "r700", "us-gaap-PlanNameDomain": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PlanNameDomain", "presentation": "http://coeptistx.com
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Preferred shares may provide a preferential dividend to the dividend on common stock and may take precedence over common stock in the event of a liquidation. Preferred shares typically represent an ownership interest in the company." } } }, "auth_ref": { "r597", "r598", "r601", "r602", "r603", "r604", "r770", "r772" }, "us-gaap_PreferredStockParOrStatedValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockParOrStatedValuePerShare", "presentation": { "http://coeplastix.com/role/CapitalStructureDetailsNarrative": { "http://coeplastix.com/role/CondensedConsolidatedBalanceSheetsParentetical": { "lang": { "en-us": { "role": { "label": "Preferred stock, par value", "documentation": "Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer." } } }, "auth_ref": { "r58", "r259" } }, "us-gaap_PreferredStockSharesAuthorized": { "xbrltype": "sharesItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesAuthorized", "presentation": { "http://coeplastix.com/role/CapitalStructureDetailsNarrative": { "http://coeplastix.com/role/CondensedConsolidatedBalanceSheetsParentetical": { "lang": { "en-us": { "role": { "label": "Preferred stock, shares authorized", "documentation": "The maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws." } } }, "auth_ref": { "r58", "r483" } }, "us-gaap_PreferredStockSharesIssued": { "xbrltype": "sharesItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesIssued", "presentation": { "http://coeplastix.com/role/CondensedConsolidatedBalanceSheetsParentetical": { "lang": { "en-us": { "role": { "label": "Preferred stock, shares outstanding", "documentation": "Number of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt." } } }, "auth_ref": { "r58", "r259" } }, "us-gaap_PreferredStockSharesOutstanding": { "xbrltype": "sharesItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesOutstanding", "presentation": { "http://coeplastix.com/role/CapitalStructureDetailsNarrative": { "http://coeplastix.com/role/CondensedConsolidatedBalanceSheetsParentetical": { "lang": { "en-us": { "role": { "label": "Preferred stock, shares outstanding", "documentation": "Aggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. 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Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": { "r58", "r417", "r589" } }, "us-gaap_PrepaidExpenseCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseCurrent", "crdr": "debit", "calculation": { "http://coeplastix.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 3.0 }, "presentation": { "http://coeplastix.com/role/CondensedConsolidatedBalanceSheets": { "lang": { "en-us": { "role": { "label": "Prepaid assets, current portion", "documentation": "Amount of asset related to consideration paid in advance for costs that provide economic benefits within a future period of one year or the normal operating cycle, if longer." } } }, "auth_ref": { "r148", "r219", "r557" } }, "us-gaap_PrepaidExpenseNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseNoncurrent", "crdr": "debit", "calculation": { "http://coeplastix.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_OtherAssets", "weight": 1.0, "order": 2.0 }, "presentation": { "http://coeplastix.com/role/CondensedConsolidatedBalanceSheets": { "lang": { "en-us": { "role": { "label": "Prepaid assets, net of current portion", "documentation": "Sum of the carrying amounts as of the balance sheet date of amounts paid in advance for expenses which will be charged against earnings in periods after one year or beyond the operating cycle, if longer." } } }, "auth_ref": { "r635" } }, "us-gaap_PriorPeriodReclassificationAdjustmentDescription": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PriorPeriodReclassificationAdjustmentDescription", "presentation": { "http://coeplastix.com/role/SummaryOfSignificantAccountingPolicies": { "lang": { "en-us": { "role": { "label": "Reclassifications", "documentation": "Disclosure of accounting policy for reclassification affecting comparability of financial statement. 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[illegible]

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