

## Risk Factors Comparison 2025-03-28 to 2024-03-26 Form: 10-K

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As ~~There are~~ a smaller reporting company number of risks related to us and our operations. You should carefully review the risks described in “ Risk Factors and Special Considerations ” beginning on page 9. 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: · We may not be able to successfully implement our growth strategy on a timely basis or at all; · We may have difficulties managing our anticipated growth, or we may not grow at all; · 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; · We may not be able to initiate and complete preclinical studies and clinical trials for our product candidates which could adversely affect our business; · 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; · We may encounter difficulties in managing our growth, which could adversely affect our operations; · We need to obtain financing in order to continue our operations; · The drug development and approval process is uncertain, time-consuming and expensive; · Competition in the biotechnology, pharmaceutical, and technology industries may result in competing products, superior marketing of other products and lower revenues or profits for us; · 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; · The regulatory approval process is costly and lengthy, and we may not be able to successfully obtain all required regulatory approvals; · Healthcare reform measures could adversely affect our business; · Protecting and defending against intellectual property claims may have a material adverse effect on our business; · If we are not able to retain our current senior management team and uncertainties our scientific advisors or continue to attract and retain qualified scientific , technical including those described under “ Risk Factors and Special Considerations ” beginning business personnel,our business will suffer;and · We may not be able to maintain our listing on page 9 of this Annual Report on Form 10-K the Nasdaq Capital Market;and · There is a substantial doubt about our ability to continue as a going concern . 7 We assume no obligation to update any of the forward-looking statements included herein except as expressly required by law.Implications of Being an Emerging Growth Company 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 may have elected to take advantage of specified reduced disclosure and other requirements that are otherwise applicable generally to public companies.These provisions include:· Only two years of audited consolidated financial statements in addition to any required unaudited interim financial statements with correspondingly reduced Management’s Discussion and required unaudited interim financial statements with correspondingly reduced Management’s Discussion and Analysis of Financial Condition and Results of Operations disclosure. · Reduced disclosure about our executive compensation arrangements. · Not having to obtain non-binding advisory votes on executive compensation or golden parachute arrangements. · Exemption from the auditor attestation requirement in the assessment of our internal control over financial reporting.We may take advantage of these exemptions for up to five years or such an 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 a statement of risk factors. Nonetheless, we are voluntarily providing risk factors herein. You should -- hold consider carefully the following risk factors stock. Available Information We file annual , together with all the quarterly and current reports and other information in with the United States Securities and Exchange Commission (“ SEC ”) that are publicly available through the SEC’s website at www. sec. gov. Our SEC filings will also be available free of charge through the home page of our website https:// coeptistx. com as soon as reasonably practicable after they are filed with or furnished to the SEC. Our website and the information contained on or connected to that site are not incorporated into this Annual Report on Form 10-K . 8

**ITEM 1A. RISK FACTORS**As a smaller reporting company, we are not required to provide a statement of risk factors. Nonetheless, we are voluntarily providing risk factors herein. You should consider carefully the following risk factors, together with all the other information in this Annual Report on Form 10-K , including our consolidated financial statements and notes thereto, and in our other public filings with the SEC. The risk factors discussed below cover not only our current products, product candidates and relationships, but also the risks we expect to encounter when and if we add new product candidates and approved products to our proprietary portfolio, which new products, if added, we expect to be at various stages of pre-clinical and perhaps clinical development. The occurrence of any of the following risks could harm our business, financial condition, results of operations and / or growth prospects or cause our actual results to differ materially from those contained in forward- looking statements we have made in this report and those we may make from time to time. You should consider all of the risk factors described when evaluating our business. We operate in a highly competitive and highly regulated business environment. Our business can be expected to be affected by government regulation, economic, political and social conditions, business’ response to new and existing products and services, technological developments and the ability to obtain and maintain patent and / or other intellectual property protection for our products and intellectual property. Our actual results could differ materially from management’s expectations because of changes both within and outside of our control. Reviewers of this Annual Report on Form 10-K are cautioned not to place undue reliance upon such forward- looking statements. Such forward- looking statements may include projections with respect to market size and acceptance, revenues and earnings, marketing and sales strategies and business operations, as well as efficacy of our products. The risk factors discussed below cover not only our current products, product candidates and relationships, but also the risks we expect to encounter when and if we add new product candidates and approved products to our proprietary portfolio, which new products, if added, we expect to be at various stages of pre-clinical and perhaps clinical development. Throughout this section, references to “ Company, ” “ Coeptis, ” “ we, ” “ us, ” “ our ” and similar terms refer collectively to Coeptis Therapeutics Holdings, Inc., a Delaware corporation, and its operating subsidiaries, as the context so requires. Risks Related to the Development and Regulatory Approval of Our Product Candidates Clinical trials are expensive, time consuming, difficult to design and implement, and involve uncertain outcomes. Results of previous pre-clinical studies and clinical trials may not be predictive of future results, and the results of our current and planned clinical trials may not satisfy the requirements of the FDA or other regulatory authorities. Positive or timely results from pre-clinical or early-stage trials do not ensure positive or timely results in late-stage clinical trials or product approval by the FDA or comparable foreign regulatory authorities. We will be required to demonstrate with substantial evidence through well-controlled clinical trials that our product candidates are safe and effective for use in a diverse population before we can seek regulatory approvals for their commercialization. Our planned clinical trials may produce negative or inconclusive results, and we or any of our current and future strategic partners may decide, or regulators may require us, to conduct additional clinical or pre-clinical testing. Success in pre-clinical studies or early-stage clinical trials does not mean that future clinical trials or registration clinical trials will be successful because product candidates in later-stage clinical trials may fail to demonstrate sufficient safety and efficacy to the satisfaction of the FDA and foreign regulatory authorities, despite having progressed through pre-clinical studies and initial clinical trials. Product candidates that have shown promising results in early clinical trials may still suffer significant setbacks in subsequent clinical trials or registration clinical trials. For example, a number of companies in the biopharmaceutical industry, including those with greater resources and experience than us, have suffered significant setbacks in advanced clinical trials, even after obtaining promising results in earlier clinical trials. Similarly, pre-clinical interim results of a clinical trial are not necessarily predictive of final results. 9 If clinical trials for our product candidates are prolonged, delayed or stopped, we may be unable to obtain regulatory approval and commercialize our product candidates on a timely basis, or at all, which would require us to incur additional costs and delay our receipt of any product revenue. We may experience delays in our ongoing or future pre-clinical studies or clinical trials, and we do not know whether future pre-clinical studies or clinical trials will begin on time, need to be redesigned, enroll an adequate number of patients or be completed on schedule, if at all. The commencement or completion of

these planned clinical trials could be substantially delayed or prevented by many factors, including, but not limited to: · discussions with the FDA or other regulatory agencies regarding the scope or design of our clinical trials; · the limited number of, and competition for, suitable sites to conduct our clinical trials, many of which may already be engaged in other clinical trial programs, including some that may be for the same indication as our product candidates; · any delay or failure to obtain approval or agreement to commence a clinical trial in any of the countries where enrollment is planned; · inability to obtain sufficient funds required for a clinical trial; · clinical holds on, or other regulatory objections to, a new or ongoing clinical trial; · delay or failure to manufacture sufficient supplies of product candidates for our clinical trials; · delay or failure to reach agreement on acceptable clinical trial agreement terms or clinical trial protocols with prospective sites or clinical research organizations (“CROs”), the terms of which can be subject to extensive negotiation and may vary significantly among different sites or CROs; · delay or failure to obtain institutional review board (“IRB”) approval to conduct a clinical trial at a prospective site; · slower than expected rates of patient recruitment and enrollment; · failure of patients to complete the clinical trial; · the inability to enroll a sufficient number of patients in studies to ensure adequate statistical power to detect statistically significant treatment effects; · unforeseen safety issues, including severe or unexpected drug-related adverse effects experienced by patients, including possible deaths; · lack of efficacy during clinical trials; · termination of our clinical trials by one or more clinical trial sites; · inability or unwillingness of patients or clinical investigators to follow our clinical trial protocols; · inability to monitor patients adequately during or after treatment; · clinical study sites failing to comply with regulatory requirements or meet their contractual obligations to us in a timely manner, or at all, deviating from the protocol or dropping out of a study; · inability to address any non-compliance with regulatory requirements or safety concerns that arise during the course of a clinical trial; · the need to repeat or terminate clinical trials as a result of inconclusive or negative results or unforeseen complications in testing; and · our clinical trials may be suspended or terminated upon a breach or pursuant to the terms of any agreement with, or for any other reason by, current or future strategic partners that have responsibility for the clinical development of any of our product candidates. Changes in regulatory requirements, policies and guidelines may also occur and we may need to significantly amend clinical trial protocols to reflect these changes with appropriate regulatory authorities. These changes may require us to renegotiate terms with CROs or resubmit clinical trial protocols to IRBs for re-examination, which may impact the costs, timing or successful completion of a clinical trial. Our clinical trials may be suspended or terminated at any time by the FDA, other regulatory authorities, the IRB overseeing the clinical trial at issue, any of our clinical trial sites with respect to that site, or us. Any failure or significant delay in commencing or completing clinical trials for our product candidates may adversely affect our ability to obtain regulatory approval and our commercial prospects and our ability to generate product revenue will be diminished. 10 The design or our execution of clinical trials may not support regulatory approval. The design or execution of a clinical trial can determine whether its results will support regulatory approval and flaws in the design or execution of a clinical trial may not become apparent until the clinical trial is well advanced. In some instances, there can be significant variability in safety or efficacy results between different trials of the same product candidate due to numerous factors, including changes in trial protocols, differences in size and type of the patient populations, adherence to the dosing regimen and other trial protocols and the rate of dropout among clinical trial participants. We do not know whether any clinical trials we may conduct will demonstrate consistent or adequate efficacy and safety to obtain regulatory approval to market our product candidates. Further, the FDA and comparable foreign regulatory authorities have substantial discretion in the approval process and in determining when or whether regulatory approval will be obtained for any of our product candidates. Our product candidates may not be approved even if they achieve their primary endpoints in future clinical trials. The FDA or foreign regulatory authorities may disagree with our trial design and our interpretation of data from pre-clinical studies and clinical trials. In addition, any of these regulatory authorities may change requirements for the approval of a product candidate even after reviewing and providing comments or advice on a protocol for clinical trial that has the potential to result in FDA or other agencies’ approval. In addition, such regulatory authorities may also approve a product candidate for fewer or more limited indications than we request or may grant approval contingent on the performance of costly post-marketing clinical trials. The FDA or foreign regulatory authorities may not approve the labeling claims that we believe would be necessary or desirable for the successful commercialization of our product candidates which may have a material adverse effect on our business. We may find it difficult to enroll patients in our clinical trials given the limited number of patients who have the diseases for which our product candidates are being studied which could delay or prevent the start of clinical trials for our product candidates. Identifying and qualifying patients to participate in clinical trials of our product candidate is essential to our success. The timing of our clinical trials depends in part on the rate at which we can recruit patients to participate in clinical trials of our product candidates, and we may experience delays in our clinical trials if we encounter difficulties in enrollment. If we experience delays in our clinical trials, the timeline for obtaining regulatory approval of our product candidates will most likely be delayed. Many factors may affect our ability to identify, enroll and maintain qualified patients, including the following: · eligibility criteria of our ongoing and planned clinical trials with specific characteristics appropriate for inclusion in our clinical trials; · design of the clinical trial; · size and nature of the patient population; · patients’ perceptions as to risks and benefits of the product candidate under study and the participation in a clinical trial generally in relation to other available therapies, including any new drugs that may be approved for the indications we are investigating; · the availability and efficacy of competing therapies and clinical trials; · pendency of other trials underway in the same patient population; · willingness of physicians to participate in our planned clinical trials; · severity of the disease under investigation; · proximity of patients to clinical sites; · patients who do not complete the trials for personal reasons; and · issues with CROs and / or with other vendors that handle our clinical trials. 11 General Risks There is a substantial doubt about our ability to continue as a going concern. The report of our independent registered public accounting firm that accompanies our consolidated financial statements includes an explanatory paragraph indicating there is a substantial doubt about our ability to continue as a going concern, citing our need for additional capital for the future planned expansion of our activities and to service our ordinary course activities (which may include servicing of indebtedness). The inclusion of a going concern explanatory paragraph in the report of our independent registered public accounting firm will make it more difficult for us to secure additional financing or enter into strategic relationships on terms acceptable to us, if at all, and likely will materially and adversely affect the terms of any financing that we might obtain. Our consolidated financial statements do not include any adjustments that may result from the outcome of this uncertainty. We have incurred significant losses in prior periods, and losses in the future could cause the quoted price of our Common Stock to decline or have a material adverse effect on our financial condition, our ability to pay its debts as they become due, and on its cash flows. For the year ended December 31, 2023-2024, we incurred a net loss of \$ 21-10, 266-877, 537-412 and, as of that date, we had an accumulated deficit of \$ 87-98, 356-233, 260-673. For the year ended December 31, 2022-2023, we incurred a net loss of \$ 37,574,217- 21, 266, 537 and, as of that date, had an accumulated deficit of \$ 66-87, 089-356, 723-260. Any losses in the future could cause the quoted price of our Common Stock to decline or have a material adverse effect on our financial condition, its ability to pay its debts as they become due, and on its cash flows. To date, we have generated only minimal product revenue. We expect that our planned product development and strategic expansion pursuits will increase losses significantly over the next five years. In order to achieve profitability, we will be required to generate significant revenue. We cannot be certain that we will generate sufficient revenue to achieve profitability. We anticipate that we will continue to generate operating losses and experience negative cash flow from operations at least through the end of 2023-2024 or longer. We cannot be certain that we will ever achieve profitability or that, if profitability is achieved, it will be maintained. If our revenue grows at a slower rate than we anticipate or if our product development, marketing and operating expenses exceed our expectations or cannot be adjusted accordingly, our business, results of operation and financial condition will be materially adversely affected, and we may be unable to continue operations. We will not be able to generate meaningful product revenue unless and until one of our product candidates or co-development products successfully completes clinical trials and receives regulatory approval. As some of our current and projected future product candidates or co-development products are, and we expect will be, at an early proof-of-concept stage, we do not expect to receive revenue from any of these products for several years, if at all. We intend to seek to obtain revenue from collaboration or licensing agreements with third parties. We expect that we will need to rely on key third-party agreements, in order to be in a position to realize material revenues in the future, and we may never enter into any such agreements or realize material, ongoing future revenue. Even if we eventually generate revenues, we may never be profitable, and, if we do achieve profitability, we may not be able to sustain or increase profitability on a quarterly or annual basis. The COVID-19 pandemic could have a material adverse impact on our business, results of operations and financial condition. In December 2019, a novel strain of coronavirus was reported to have surfaced in Wuhan, China. In January 2020, the World Health Organization declared the COVID-19 outbreak a “Public Health Emergency of International Concern.” This worldwide outbreak has resulted in the implementation of significant governmental measures, including lockdowns, closures, quarantines and travel bans intended to control the spread of the virus. Companies are also taking precautions, such as requiring employees to work remotely, imposing travel

restrictions and temporarily closing businesses and facilities. These restrictions, and future prevention and mitigation measures, have had an adverse impact on global economic conditions and are likely to have an adverse impact on consumer confidence and spending, which could materially adversely affect the supply of, as well as the demand for, our products. Uncertainties regarding the economic impact of COVID-19 is likely to result in sustained market turmoil, which could also negatively impact our business, financial condition and cash flows. <sup>12</sup> If our operations or productivity continue to be impacted throughout the duration of the COVID-19 outbreak and government-mandated closures, which may negatively impact our business, financial condition and cash flows. The extent to which the COVID-19 pandemic will further impact our business will depend on future developments and, given the uncertainty around the extent and timing of the potential future spread or mitigation and around the imposition or relaxation of protective measures, we cannot reasonably estimate the impact to our business at this time. The extent of COVID-19's effect on our operational and financial performance will depend on future developments, including the duration, spread and intensity of the outbreak, all of which are uncertain and difficult to predict considering the rapidly evolving landscape. As a result, it is not currently possible to ascertain the overall impact of COVID-19 on our business. However, if the pandemic continues for a prolonged period it could have a material adverse effect on our business, results of operations, financial condition and cash flows and adversely impact the trading price of our Common Stock. If we are unable to manage future expansion effectively, our business may be adversely impacted. In the future, we may experience rapid growth in our business, which could place a significant strain on our operations, in general, and our internal controls and other managerial, operating and financial resources, in particular. If we are unable to manage future expansion effectively, our business would be harmed. There is, of course, no assurance that we will enjoy rapid development in our business. <sup>12</sup> The Company's ability to be successful will depend upon the efforts of the Company's Board and our key personnel and the loss of such persons could negatively impact the operations and profitability of the Company's business. The Company's ability to be successful is dependent upon the efforts of the Company's board members and key personnel, in particular our President and Chief Executive Officer David Mehalick. We cannot assure you that the Company's board members and key personnel will be effective or successful or remain with the Company. In addition to the other challenges they will face, such individuals may be unfamiliar with the requirements of operating a public company, which could cause the Company's management to expend time and resources becoming familiar with such requirements. We have employment agreements in place with Mr. Mehalick, Colleen Delaney and Daniel Yerace, but no other persons. The loss of service of Mr. Mehalick, in particular, for any reason, could seriously impair our ability to effectuate our business plan, which could have a materially adverse effect on our business and future results of operations. We also have not purchased any key-man life insurance. If we are unable to recruit and retain key personnel, our business may be harmed. If we are unable to attract and retain key personnel, our business may be harmed. Our failure to enable the effective transfer of knowledge and facilitate smooth transitions with regard to our key employees could adversely affect our long-term strategic planning and execution. Our business plan is not based on independent market studies. We have not commissioned any independent market studies concerning our business plans. Rather, our plans for implementing our business strategy and achieving profitability are based on the experience, judgment and assumptions of our management. If these assumptions prove to be incorrect, we may not be successful in our business operations. Our Board of Directors may change our policies without shareholder approval. Our policies, including any policies with respect to investments, leverage, financing, growth, debt and capitalization, will be determined by our Board of Directors or officers to whom our Board of Directors delegate such authority. Our Board of Directors will also establish the amount of any dividends or other distributions that we may pay to our shareholders. Our Board of Directors or officers to which such decisions are delegated will have the ability to amend or revise these and our other policies at any time without shareholder vote. Accordingly, our shareholders will not be entitled to approve changes in our policies, which policy changes may have a material adverse effect on our financial condition and results of operations. <sup>13</sup> We need to obtain financing in order to continue our operations and pursue strategic transactions. On a prospective basis, we will require both short-term financing for operations and long-term capital to fund our expected growth. We currently have no existing bank lines of credit and have not established any definitive sources for additional financing. We believe that cash on hand will be sufficient to meet our short-term financial requirements through the ~~1st~~ <sup>2nd</sup> quarter of ~~2024~~ <sup>2025</sup> assuming that we elect not to pursue and consummate strategic transactions prior to that time. However, we will require additional funds if we want to fully implement our business plan and growth strategy, including strategic transactions, which funds could come in the form of equity, debt (including secured debt) or a combination of the two. Additional financing may not be available to us, or if available, then it may not be available upon terms and conditions acceptable to us. If adequate funds are not available, then we may be required to delay, reduce or eliminate product development or clinical programs. Our inability to take advantage of opportunities in the industry because of capital constraints may have a material adverse effect on our business and our prospects. If we fail to obtain the capital necessary to fund our operations, we will be unable to advance our development programs and complete our clinical trials. <sup>13</sup> In addition, our research and development expenses could exceed our current expectations. This could occur for many reasons, including: · some or all of our product candidates and co-development candidates fail in clinical or preclinical studies and we are forced to seek additional product candidates; · our product candidates and co-development candidates require more extensive clinical or preclinical testing than we currently expect; · we advance more of our product candidates and co-development candidates than expected into costly later 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. <sup>14</sup> 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. <sup>14</sup> 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. **15** 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. **15** 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. **16** 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. **16** 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. · our ability to obtain, maintain and successfully enforce adequate patent and other proprietary rights protection of our products and services. · 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. **17** 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 and board of directors' 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. **17** 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; and · governmental or regulatory delays and changes in regulatory requirements and guidelines. **18** 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. 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. 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. **18** Healthcare reform measures could adversely affect our business. 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. Federal legislation may increase the pressure to reduce prices of pharmaceutical products paid for by Medicare, which could adversely affect our revenues, if any. 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. 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. **19** 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. 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 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. **19** Failure to obtain regulatory and pricing approvals in foreign jurisdictions could delay or prevent commercialization of our products abroad. 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. Risks Related to Our Organization and Structure 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. 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. 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. 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: ~~20~~ 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; the limitation of the liability of, and the indemnification of, the Company's directors and officers; 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 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; **20** 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; controlling the procedures for the conduct and scheduling of the Company Board and stockholder meetings; 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; 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 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. These provisions, alone or together, could delay or prevent hostile takeovers and changes in control or changes in the Company Board or management. In addition, as a Delaware corporation, the Company will generally be subject to provisions of Delaware law, including Section 203 of the DGCL. 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. 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. 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. 21 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. Risks Related to Our Capital Requirements and Capital Structure 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. The Company's securities are currently listed on The Nasdaq Capital Market ("Nasdaq") 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. 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). **In accordance 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 have been provided an initial period of 180 calendar days, or until July 29, 2024, to regain compliance. If we do not regain compliance during with the compliance period ending Minimum Bid Price Requirement by July 29, 2024, and it was determined that then the Nasdaq may grant us a second Company was not eligible for another 180 calendar day extension because it did not period to regain compliance, provided we meet the minimum stockholders' equity continued listing requirement for market value of publicly held shares and all other initial listing standards 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 Capital Market, other the Company that the Company was granted an extension through January 15, 2025, to regain listing compliance. On January 21, 2025, the Company was notified by Nasdaq that the Company has regained compliance with the minimum closing bid price requirement of \$ 1.00, and notify that Nasdaq has of our intent to cure the deficiency. 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. If Nasdaq determines determined to continue delist our common stock, we will have the listing of the Company's securities right to appeal to a Nasdaq hearing panel.** 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 limited availability of market quotations for its securities; reduced liquidity for its securities; 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 limited amount of news and analyst coverage; and a decreased ability to issue additional securities or obtain additional financing in the future. 22 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. 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. We implemented a have begun an implementation plan to remediate these self-diagnosed material weaknesses. With the oversight of senior management and our audit committee, we hired are focused on hiring 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. These measures are expected to result in future costs for the Company. On May 17, 2023, the Company announced that Brian Cogley was appointed as the Company's new Chief Financial Officer, effective immediately. He replaced Christine Sheehy, who remains with the Company to support the finance team and also in her new role as Vice President of Compliance and Corporate Secretary. 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. Management took deliberate actions teams of multiple companies in diverse industries. An accountant by training, Mr. Cogley arrives at Coeptis with a career in corporate finance and implemented a plan to remediate accounting during which he advised and led the these self financial operations for companies in multiple industries including life sciences, pharmaceuticals, financial services, and manufacturing. Mr. Cogley's diverse experience and knowledge of the Sarbanes-Oxley control environment and SEC reporting requirements will help bolster the Company's internal controls and operational efficiency. Our efforts may not remediate these self-diagnosed material weaknesses in our internal control over financial reporting and may not 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. 23 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. 23

ITEM 1B. UNRESOLVED STAFF COMMENTS None. ITEM 1C. CYBERSECURITY ITEM 2..... \$ 3,462,360 COMMITMENTS --- COMMENTS AND CONTINGENCIES (NOTE 6) --- STOCKHOLDERS' EQUITY Common stock, \$ 0.0001 par value, 150,000,000 shares authorized, 35,331,036 shares issued and outstanding at December 31, 2023, and 19,566,839 shares issued and outstanding at December 31, 2022 \$ 3,533 \$ 1,957 Additional paid-in capital 91,666,691 70,541,095 Accumulated deficit (87,356,260) (66,089,723) TOTAL STOCKHOLDERS' EQUITY 4,313,964 4,453,329 TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY \$ 8,071,089 \$ 7,915,689 The accompanying notes are an integral part of the consolidated financial statements. F-3 CONSOLIDATED STATEMENTS OF OPERATIONS Year Ended December 31, 2023 December 31, 2022 SALES Consulting services \$ --- \$ Sales Total sales --- Cost of goods --- Gross profit --- COST OF OPERATIONS Research and development 6,668,244 20,887 Professional services 10,864,640 31,114,208 General and administrative expenses 3,945,531 3,052,538 Selling and marketing 12,710 8,331 Total cost of

operations 21, 491, 125 34, 195, 964 LOSS FROM OPERATIONS (21, 491, 125) (34, 195, 964) OTHER INCOME (EXPENSE) Royalties and licensing fees (15, 000) (90, 000) Other income (expense) (220, 477) 98, 701 Loss on extinguishment of debt and write down of assets (3, 393, 542) Gain on change in fair value of derivative liability warrants 567, 750 Gain on write down of liabilities 225, 000 Interest expense (107, 685) (218, 412) TOTAL OTHER INCOME (EXPENSE), net 224, 588 (3, 378, 253) LOSS BEFORE INCOME TAXES (21, 266, 537) (37, 574, 217) PROVISION FOR INCOME TAXES (BENEFIT) — NET LOSS \$ (21, 266, 537) \$ (37, 574, 217) LOSS PER SHARE Loss per share, basic and fully diluted \$ (0. 83) \$ (2. 63) Weighted average number of common shares outstanding 25, 689, 989 14, 295, 678 The accompanying notes are an integral part of the consolidated financial statements. F-4 CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY SERIES B ADDITIONAL PREFERRED STOCK COMMON STOCK PAID-IN TREASURY ACCUMULATED SHARES AMOUNT SHARES AMOUNT CAPITAL STOCK DEFICIT TOTAL BALANCE AT DECEMBER 31, 2021 8, 000 \$ 1 12, 492, 050 \$ 1, 196 \$ 30, 146, 728 \$ (247, 165) \$ (27, 550, 126) \$ 2, 350, 634 Shares issued for cash 404, 410 41 3, 271, 445 3, 271, 486 Shares issued for services 588, 990 58 4, 983, 442 4, 983, 500 Retirement of shares (110, 762) (247, 165) 247, 165 Warrants converted to shares 1, 250, 658 125 5, 247, 524 5, 247, 649 Warrants issued for services 23, 730, 298 23, 730, 298 Warrants issued for extinguishment of debt 3, 408, 559 3, 408, 559 Merger (8, 000) (1) 4, 941, 493 537 264 (965, 380) (964, 580) Net loss (37, 574, 217) (37, 574, 217) BALANCE AT DECEMBER 31, 2022 \$ 19, 566, 839 \$ 1, 957 \$ 70, 541, 095 \$ (66, 089, 723) \$ 4, 453, 329 Shares issued for cash 500, 000 50 499, 950 500, 000 Shares issued in exchange for note receivable 2, 500, 000 250 2, 499, 750 2, 500, 000 Shares issued for services 2, 964, 197 296 4, 420, 918 4, 421, 214 Warrants issued for services 2, 613, 183 2, 613, 183 Warrants issued for cash 200, 000 200, 000 Warrants issued in exchange for note receivable 1, 000, 000 1, 000, 000 Stock based compensation 477, 503 477, 503 Issuance of common stock and warrants, net of issuance costs 5, 500, 000 550 4, 791, 796 4, 792, 346 Shares issued for the conversion of debt 300, 000 30 302, 896 302, 926 Shares issued in connection with asset purchase agreement 4, 000, 000 400 4, 319, 600 4, 320, 000 Net loss (21, 266, 537) (21, 266, 537) BALANCE AT DECEMBER 31, 2023 \$ 35, 331, 036 \$ 3, 533 \$ 91, 666, 691 \$ (87, 356, 260) \$ 4, 313, 964 The accompanying notes are an integral part of the consolidated financial statements. F-5 COEPTIS THERAPEUTICS HOLDINGS, INC. CONSOLIDATED STATEMENTS OF CASH FLOWS Year Ended December 31, 2023 December 31, 2022 OPERATING ACTIVITIES Net loss \$ (21, 266, 537) \$ (37, 574, 217) Adjustments to reconcile net loss to net cash used in operating activities Depreciation and amortization 1, 001, 237 1, 001, 384 Shares issued for non-employee services 4, 421, 214 4, 983, 500 Stock based compensation 477, 503 Warrants issued for services 2, 613, 183 23, 730, 298 Warrants issued for extinguishment of debt 3, 408, 559 (Gain) loss on change in fair value of derivative liability warrants (567, 750) 1, 125, 000 Shares issued in connection with asset purchase agreement 4, 320, 000 (Increase) decrease in: Accounts receivable 8, 075 (8, 075) Interest receivable (38, 978) Right of use asset/ liability 4, 228 628 Prepaid assets 90, 755 (490, 689) Increase (decrease) in: Accounts payable 1, 320, 678 (35, 071) Accrued expenses 376, 878 (17, 128) NET CASH USED IN OPERATING ACTIVITIES (7, 239, 514) (3, 875, 811) INVESTING ACTIVITIES NET CASH USED IN INVESTING ACTIVITIES FINANCING ACTIVITIES Proceeds from note payable 650, 000 Repayment of notes payable (1, 225, 000) (2, 417, 000) Cash paid for debt as part of merger / recapitalization (614, 580) Proceeds from issuance of common stock and warrants, net of issuance costs 4, 792, 346 Shares issued for cash 500, 000 3, 271, 486 Shares issued for cash for the conversion warrants 5, 247, 649 Warrants issued for cash 200, 000 NET CASH PROVIDED BY FINANCING ACTIVITIES 4, 917, 346 5, 487, 555 NET INCREASE IN CASH (2, 322, 168) 1, 611, 744 CASH AT BEGINNING OF YEAR 3, 791, 302 2, 179, 558 CASH AT END OF YEAR \$ 1, 469, 134 \$ 3, 791, 302 SUPPLEMENTAL CASH FLOW DISCLOSURES Interest paid \$ — \$ — Taxes paid (refunded) \$ — \$ — SUPPLEMENTAL NON-CASH DISCLOSURES Shares and warrants issued in exchange for notes receivable \$ 3, 500, 000 \$ — Shares issued for the conversion of debt \$ 302, 926 \$ — F-6 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS 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 we now continue to operate as our 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. 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 audited consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("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. As a result of the Merger, the consolidated financial statements included in this report reflect (1) the historical operating results of Coeptis prior to the Merger; (2) the combined results of the Company and Coeptis following the closing of the Merger; (3) the assets and liabilities of Coeptis at their historical cost; and (4) the Company's equity structure for all periods presented. Principles of Consolidation The accompanying audited consolidated financial statements include the accounts of Coeptis Therapeutics Holdings Inc. (formerly Bull Horn Holdings Corp.), Coeptis Therapeutics, Inc., Coeptis Pharmaceuticals, Inc. and its wholly-owned subsidiary, Coeptis Pharmaceuticals, LLC. All material intercompany accounts, balances and transactions have been eliminated. Risks and Uncertainties In late 2019, an outbreak of a novel strain of the Coronavirus 2019 Disease ("COVID-19") 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. F-7 NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Cash 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. Property and Equipment Fixed assets are stated at cost and depreciation is computed using the straight-line method for financial statement purposes. Intangible Assets 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. Research and Development 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. 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. 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.

**Income Taxes**—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. The Income Taxes 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.

**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.

**Employee and Non-Employee Share-Based Compensation**—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. FASB 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. 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 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.

**Revenue Recognition**—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.

**Earnings Per Share**—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.

**Going Concern**—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.

**Fair Value of Financial Instruments**—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.

**F-9 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 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. 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 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-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. F-10 NOTE 4—DEBT In January 2020, the Company entered into a senior secured note agreement with an unrelated party. The principal amount of \$ 500,000, which is secured by a security agreement, together with interest at 8 %, plus additional 2 % in the event of default, was due February 8, 2021. On April 14, 2022, the Company entered into a debt modification agreement with the note holder, extending the maturity to July 31, 2022. The extension was executed in exchange for consideration of warrants exchangeable for 400,000 shares of common stock at a price of \$ 1.50 per share issued to the debt holders on January 28, 2022. See Note 5 for details of warrants. In December of 2022, a \$ 500,000 payment was made, along with an interest payment of \$ 135,671, which satisfied the note in full. In January 2020, the Company entered into a senior secured note agreement with an unrelated party. The principal amount of \$ 167,000, which is secured by a security agreement, together with interest at 8 %, plus additional 2 % in the event of default, was due February 8, 2021. On April 14, 2022, the Company entered into a debt modification agreement with the note holder, extending the maturity to July 31, 2022. The extension was executed in exchange for consideration of warrants exchangeable for 250,000 shares of common stock at a price of \$ 1.50 per share issued to the debt holders on January 28, 2022. See Note 5 for details of warrants. In July of 2022, a \$ 50,000 payment was made toward principal. In November of 2022, a \$ 117,000 payment was made, along with an interest payment of \$ 42,893, which satisfied the note in full. In 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. F-11 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. Maturities of notes payable are as follows for the years ended December 31, Schedule of maturities for long-term debt 2024 \$ 975,000 2025 2026 2027 1,420 2028 3,256 Thereafter 145,324 Total notes payable \$ 1,125,000 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. 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. F-12 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 over 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. F-13 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 Description Level December 31, December 31, Warrant Liability—Public Warrants \$ 232,500 \$ 750,000 Warrant Liability—Private Placement Warrants \$ 324,750 \$ 375,000 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. 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: Schedule of fair value assumptions December 31, 2023 December 31, 2022 Risk-free interest rate 3.84 % 3.97 % Expected volatility 82.12 % 67.1 % Exercise price \$ 11.50 \$ 11.50 Stock Price \$ 0.78 \$ 1.53 The following table presents the changes in the fair value of warrant liabilities: Schedule of changes in fair value of warrant liabilities Private Placement Public Warrant Liabilities Fair value as of December 31, 2022 \$ 375,000 \$ 750,000 \$ 1,125,000 Change in valuation inputs 1,012,500 375,000 1,387,500 Fair value as of March 31, 2023 1,387,500 1,125,000 2,512,500 Change in valuation inputs 75,000 (600,000) (525,000) Fair value as of June 30, 2023 1,462,500 525,000 1,987,500 Change in valuation inputs (1,253,625) (355,500) (1,609,125) Fair value as of September 30, 2023 208,875 169,500 378,375 Change in valuation inputs 115,875 63,000 178,875 Fair value as of December 31, 2023 \$ 324,750 \$ 232,500 \$ 557,250 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. F-14 NOTE 5—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 December 31, 2023 the Company had 35,331,036 shares of its common stock issued and outstanding, and on December 31, 2022 the Company had 19,566,839 shares of its common stock issued. In 2023 and 2022, the Company raised capital by issuance of common stock above the stated par value. The contributed capital recognized as additional paid in capital during the years ended December 31, 2023 and 2022 was \$ 499,950 and \$ 3,271,445, respectively. During the years ended December 31, 2023 and 2022, 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 December 31, 2023, 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. 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 only be exercised on or after January 31, 2024 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 \$ 200,000 and a \$ 1,000,000 note receivable at a 6% per annum interest rate due on November 29, 2024. F-15 Treasury Stock—As part of the Merger in February of 2021, Coceptis Therapeutics, Inc., our wholly-owned subsidiary, repurchased 110,762 shares of its common stock previously held by shareholders of Vinings Holdings Inc. (the former name of Coceptis Therapeutics, Inc.). The stock was recorded at the cost paid for it, of \$ 247,165 and held as treasury stock for the duration of 2021. Subsequent to year end, the Company retired the 110,762 shares of treasury stock, as of February 18, 2022. There was no treasury stock at December 31, 2023 and 2022. Preferred Stock—As of December 31, 2023

and 2022 the Company had no shares of preferred stock issued and outstanding. As of December 31, 2021, Coeptis Therapeutics, Inc, our wholly-owned subsidiary, had 8,000 shares of its Series B Preferred Stock issued and outstanding. The Series B Preferred Stock was converted into common equity immediately prior to the consummation of the Business Combination, and the shares of common stock received in such conversion were exchanged for shares of common stock in the Company at the closing of the Business Combination. Stock Based Compensation—A summary of the Company's stock option activity is as follows: Schedule of stock option activity Shares Underlying Options Weighted Average Exercise Price Weighted Average Contractual Life (Years) Intrinsic Value Outstanding at December 31, 2022—Granted 1,757,500 \$ 2.01 8.78 \$ — Forfeited — Exercised — Outstanding at December 31, 2023 1,757,500 \$ 2.01 7.97 \$ — 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 For the year ended December 31, 2023 Expected term, in years 5.53 Expected volatility 79.87% Risk-free interest rate 3.85% Dividend yield F-16 Common Stock Warrants—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. 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. Warrant Holder 1—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 per share, 500,000 shares at \$ 2 per share, and 500,000 shares at \$ 5 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. Warrant Holder 2—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 per share, 100,000 shares at \$ 2 per share, and 100,000 shares at \$ 5 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. 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 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. Warrant Holder 3—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 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. Warrant Holder 4—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. F-17 Warrant Holder 5—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 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. Warrant Holder 6—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. Warrant Holder 7—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 400,000 shares of common stock at a price of \$ 1.50 per share. The warrants expire on January 31, 2024. 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. Warrant Holder 8—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. Warrant Holder 9—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. Warrant Holder 10—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. Warrant Holder 11—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 per share and 150,000 shares at \$ 2 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. Warrant Holder 12—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. F-18 Warrant Holder 13—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. Warrant Holder 14—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 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. Warrant Holder 15—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. Warrant Holder 16—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. Warrant Holder 17—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. Warrant Holder 18—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 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. Warrant Holder 19—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 300,000 shares of common stock at a price of \$ 1.50 per share. The warrants expire on April 1, 2027. As part of the call, 300,000 warrants at \$ 1.50 per share were exercised on September 14, 2022. As of December 31, 2023, none of these warrants were outstanding. Warrant Holder 20—On January 3, 2023, 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 \$ 2.50 per share. The warrants expire on January 2, 2027. As of December 31, 2023, all warrants remain outstanding. Warrant Holder 21—On January 3, 2023, Coeptis Therapeutics, Inc., issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 250,000 shares of common stock at a price of \$ 1.90 per share. The warrants expire on January 19, 2027. As of December 31, 2023, all warrants remain outstanding. Warrant Holder 22—On June 16, 2023, Coeptis Therapeutics, Inc., issued a warrant to a third party in conjunction with an investment, granting the warrant holder the right to purchase 126,000 shares of common stock at a price of \$ 1.25 per share. The warrants expire on December 16, 2028. On October 23, 2023, the Company issued an additional warrant in conjunction with an investment, granting the warrant holder the right to purchase an additional 66,000 shares of common stock at a price of \$ 1.40 per share. The warrants expire on April 26, 2029. As of December 31, 2023, all warrants remain outstanding. F-19 Warrant Holder 23—On June 16, 2023, Coeptis Therapeutics, Inc., issued a warrant to a third party in conjunction with an investment, granting the warrant holder the right to purchase 84,000 shares of common stock at a price of \$ 1.25 per share. The warrants expire on December 16, 2028. On October 23, 2023, the Company issued an additional warrant in conjunction with an investment, granting the warrant holder the right to purchase an additional 48,000 shares of common stock at a price of \$ 1.40 per share. The warrants expire on April 26, 2029. As of December 31, 2023, all warrants remain outstanding. Warrant Holder 24—On October 23, 2023, Coeptis Therapeutics, Inc., issued a warrant to a third party in conjunction with an investment, granting the warrant holder the right to purchase 6,000 shares of common stock at a price of \$ 1.40 per share. The warrants expire on April 26, 2029. As of December 31, 2023, all warrants remain outstanding. On April 19, 2022, Coeptis Therapeutics, Inc. initiated a warrant conversion call for certain warrants and on April 20, 2022, for additional warrants. The original expiration for the warrant conversions was set as May 19, 2022, and May 20, 2022. The expiration date was extended and moved to June 30, 2022. A second extension moved the expiration to July 15, 2022, and the third extension moved the expiration date for the warrant conversions to August 1, 2022. The final extension was extended and moved to September 13, 2022. Warrants that were part of the call and not exercised by this date have expired. The warrants listed above and issued since May 28, 2021 and as of December 31, 2023 were valued using the Black-Scholes option pricing model using the following assumptions: 1) exercise price ranging from \$ 1.40 to \$ 14.84 per share, 2) fair value ranging from \$ 1.36 to \$ 6.00 per share, 3) discount rate ranging from 1.15% to 4.81%, 3) dividend rate of 0%, and 4) a term ranging from 2 to 5 years. The warrants listed below were not valued using the Black-Scholes option pricing model. As above, on June 16, 2023, the Company completed a public offering issuing 1,350,000 pre-funded warrants, 3,062,500 Series A Warrants and 3,062,500 Series B Warrants. The Pre-funded warrants are immediately exercisable, at a price of \$ 0.0001 per share, with no expiration date. As of December 31, 2023, all of the 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 6 months from the date of the offering. The Series Warrants are exercisable for a term of five years following the initial exercise date. As above, on October 26, 2023, the Company completed a private placement of 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. The Pre-funded warrants are immediately exercisable, at a price of \$ 0.0001 per share, with no expiration date. 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 5 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. As above, 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 only be exercised on or after January 31, 2024 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 \$ 200,000 and a \$ 1,000,000 note receivable at a 6% per annum interest rate due on November 29, 2024. F-20 All warrants outstanding, regardless of valuation method are listed below: Schedule of warrants outstanding Outstanding at Reference Date Issued Exercise price Expiration December 31, 2023 December 31, 2022 Coral Investment Partners 11/23/2020 \$ 5.94 11/23/2023 168,434 Coral Investment Partners 11/23/2020 \$ 14.84 11/23/2023 168,435 Warrant Holder 15/28/2021 \$ 2.97 5/13/2026 167,593 167,592 Warrant Holder 15/28/2021 \$ 5.94 5/13/2026 168,434 168,434 Warrant Holder 15/28/2021 \$ 14.84 5/13/2026 168,434 168,434 Warrant Holder 27/30/2021 \$ 2.97 7/30/2026 8,422 8,422 Warrant Holder 27/30/2021 \$ 14.84 6/1/2026 25,265 25,265 Kitov/Purple Biotech 9/23/2021 \$ 14.84 9/21/2024 101,061 101,061 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 67,374 Warrant Holder 6/1/28/2022 \$ 4.45 1/31/2024 84,217 84,217 Warrant Holder 7/1/28/2022 \$ 4.45 1/31/2024 134,747 134,747 Warrant Holder 11/1/28/2022 \$ 2.97 1/31/2024 50,530 50,530 Warrant Holder 11/1/28/2022 \$ 5.94 1/31/2024 50,530 50,530 Warrant Holder 11/4/14/2022 \$ 4.45 1/31/2024 57,268 57,268 Warrant Holder 18/3/30/2022 \$ 8.91 3/30/2024 84,217 84,217 Warrant Holder 20/1/3/2023 \$ 2.50 1/2/2027 100,000 — Warrant Holder 21/1/20/2023 \$ 1.90 1/19/2027 250,000 — Pre-Funded Warrants 1/6/16/2023 \$ 0.0001 \* — Series Warrants A & B 6/16/2023 \$ 1.36 12/16/2028 6,125,000 — Series Warrants A 10/23/2023 \$ 1.36 4/26/2025 2,000,000 — Series Warrants B 10/23/2023 \$ 1.36 4/26/2029 2,000,000 — Warrant Holder 22/6/16/2023 \$ 1.25 12/16/2028 126,000 — Warrant Holder 22/10/23/2023 \$ 1.40 4/26/2029 66,000 — Warrant Holder 23/6/16/2023 \$ 1.25 12/16/2028 84,000 — Warrant Holder 23/10/23/2023 \$ 1.40 4/26/2029 48,000 — Warrant Holder 24/10/23/2023 \$ 1.40 4/26/2029 6,000 — Pre-Funded Warrants 2/12/28/2023 \$ 0.0000 \* 1,200,000 — Total Warrants outstanding 13,232,043 1,563,911 \* Pre-funded warrants, do not expire. 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.

**F-21 NOTE 6—COMMITMENTS AND CONTINGENCIES—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. 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. 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 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.

**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.

**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.

**F-22 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, and no payments have been made as of December 31, 2023. 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.

**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 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 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 term of the SSA is six months from the effective date.

**F-23** 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.

**NOTE 7—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 years ended December 31, 2023 and 2022, no employer contributions were made.

**NOTE 8—INCOME TAXES**—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. 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) Provision for federal/state income taxes \$— \$— 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% 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% 11,648,000 30.8% Provision for income taxes (benefit) \$ — \$ — F-24 The Company's calculation of net operating loss carryforwards: Schedule of net operating loss carryforwards As of December 31, 2023 2022 Deferred tax assets Net operating loss carryforwards \$ 22,473,712 \$ 18,429,000 Derivative liability warrants 349,000 Section 174 research and development 1,799,825 PPE and intangible assets 416,708 State taxes (1,554,275) Total deferred tax assets 23,135,970 18,778,000 Less valuation allowance (23,135,970) (18,778,000) Net deferred tax assets \$ — \$ — 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. NOTE 9—NOTE RECEIVABLE 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. 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. 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. 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. F-25 In September 2023, the Company entered into a note agreement with a third-party borrower. The Company agreed to issue 2,400,000 shares of common stock to the borrower for a principal sum amount of \$ 2,000,000. 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. In December 2023, the Company entered into a note agreement with a third-party borrower. 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 unpaid principal balance of the note bears interest at 6% per annum and is due and payable to the Company on the Maturity Date, November 29, 2024. NOTE 10—RELATED PARTY TRANSACTION In September 2023, the Company entered into a transaction with AG Bio Life Capital LLP ("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, \$ 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 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. NOTE 11—SUBSEQUENT EVENTS 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. 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. F-26 Exhibit 21.1 Subsidiaries of Coeptis Therapeutics Holdings, Inc. Coeptis Therapeutics, Inc. Delaware Coeptis Pharmaceuticals, Inc. Delaware Coeptis Pharmaceuticals LLC Pennsylvania Exhibit 31.1 CERTIFICATION OF THE PRINCIPAL EXECUTIVE OFFICER PURSUANT TO RULE 13a-14 (a) AND RULE 15d-14 (a) SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, David Mehaliek, certify that: 1. I have reviewed this Annual Report on Form 10-K of Coeptis Therapeutics Holdings, Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15 (e) and 15d-15 (e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15 (f) and 15d-15 (f)) for the registrant and have: a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b) Designed such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; and; c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: March 25, 2024 By: /s/ David Mehaliek David Mehaliek Chief Executive Officer (Principal Executive Officer) Exhibit 31.2 PRINCIPAL FINANCIAL OFFICER I, Brian Cogley, certify that: Date: March 25, 2024 By: /s/ Brian Cogley Brian Cogley Chief Financial Officer (Principal Financial and Accounting Officer) Exhibit 32.1 CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 In connection with the Annual Report on Form 10-K of Coeptis Therapeutics Holdings, Inc. (the "Company") for the year ended December 31, 2023, as filed with the Securities and Exchange Commission (the "Report"), I, David Mehaliek, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that: 1. The Report fully complies with the requirements of Section 13 (a) or 15 (d) of the Securities Exchange Act of 1934, as amended; and 2. To my knowledge, the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company as of and for the period covered by the Report. Date: March 25, 2024 By: /s/ David Mehaliek David Mehaliek Chief Executive Officer (Principal Executive Officer) Exhibit 32.2 In connection with the Annual Report on Form 10-K of Coeptis Therapeutics Holdings, Inc. (the "Company") for the year ended December 31, 2023, as filed with the Securities and Exchange Commission (the "Report"), I, Brian Cogley, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that: 1. The Report fully complies with the requirements of Section 13 (a) or 15 (d) of the Securities Exchange Act of 1934, as amended; and 2. To my knowledge, the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company as of and for the period covered by the report. Date:

March 25, 2024 By: /s/ Brian Cogley Brian Cogley Chief Financial and Accounting Officer (Principal Financial Officer) v3. 24. 1Cover USD (\$) 3 Months Ended 12 Months Ended Dec. 31, 2023 Dec. 31, 2023 Mar. 22, 2024 Jun. 30, 2023 Document Type 10-K Amendment Flag false Document Annual Report true Document Transition Report false Document Period End Date Dec. 31, 2023 Document Fiscal Period Focus FY Document Fiscal Year Focus Current Fiscal Year End Date-- 12-31 Entity File Number 001-39669 Entity Registrant Name Coceptis Therapeutics Holdings, Inc. Entity Central Index Key Entity Tax Identification Number 98-1465952 Entity Incorporation, State or Country Code DE Entity Address, Address Line One 105 Bradford Rd Entity Address, Address Line Two Suite 420 Entity Address, City or Town Wexford Entity Address, State or Province PA Entity Address, Postal Zip Code City Area Code Local Phone Number 934-6467 Entity Well-known Seasoned Issuer No Entity Voluntary Filers No Entity Current Reporting Status Yes Entity Interactive Data Current Yes Entity Filer Category Non-accelerated Filer Entity Small Business true Entity Emerging Growth Company true Elected Not To Use the Extended Transition Period false Entity Shell Company false Entity Public Float \$ 28,807,680 Entity Common Stock, Shares Outstanding 36,089,917 ICFR Auditor Attestation Flag false Document Financial Statement Error Correction [Flag] false Rule 10b5-1 Arrangement Adopted [Flag] false Non-Rule 10b5-1 Arrangement Adopted [Flag] false Rule 10b5-1 Arrangement Terminated [Flag] false Non-Rule 10b5-1 Arrangement Terminated [Flag] false Auditor Firm ID Auditor Name Turner, Stone & Company, LLP Auditor Location Dallas, Texas Common Stock, par value \$ 0.0001 per share [Member] Title of 12 (b) Security Common Stock, par value \$ 0.0001 per share Trading Symbol COEP Security Exchange Name NASDAQ Warrants, each whole warrant exercisable for one-half of one share of Common Stock for \$ 11.50 per whole share [Member] Title of 12 (b) Security Warrants, each whole warrant exercisable for one-half of one share of Common Stock for \$ 11.50 per whole share Trading Symbol COEPW Security Exchange Name NASDAQ X-Definition Boolean flag that is true when the XBRL content amends previously-filed or accepted submission. References No definition available. Details Name: dei\_AmendmentFlag Namespace Prefix: dei\_Data Type: xbrli:booleanItemType Balance Type: na Period Type: durationX-Definition PCAOB issued Audit Firm Identifier References Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 10-K-Number 249-Section 310> Reference 2: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 20-F-Number 249-Section 220-Subsection fReference 3>: [http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 10-K-Number 249-Section 310](http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 40-F-Number 249-Section 240-Subsection fDetails Name: dei_AuditorFirmId Namespace Prefix: dei_Data Type: dei:nonemptySequenceNumberItemType Balance Type: na Period Type: durationX-References Reference 1: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 10-K-Number 249-Section 310 Reference 2: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 20-F-Number 249-Section 220-Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 40-F-Number 249-Section 240-Subsection fDetails Name: dei_AuditorLocation Namespace Prefix: dei_Data Type: dei:internationalNameItemType Balance Type: na Period Type: durationX-References Reference 1: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 10-K-Number 249-Section 310 Reference 2: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 20-F-Number 249-Section 220-Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 40-F-Number 249-Section 240-Subsection fDetails Name: dei_AuditorName Namespace Prefix: dei_Data Type: dei:internationalNameItemType Balance Type: na Period Type: durationX-Definition Area code of city References No definition available. Details Name: dei_CityAreaCode Namespace Prefix: dei_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: durationX-Definition End date of current fiscal year in the format--MM-DD. References No definition available. Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_Data Type: dei:gMonthDayItemType Balance Type: na Period Type: durationX-Definition Boolean flag that is true only for a form used as an annual report. References Reference 1: <a href=) Reference 2: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 20-F-Number 249-Section 220-Subsection fReference 3>: [http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Forms 10-K, 10-Q, 20-F-Number 240-Section 13-Subsection a-1](http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 40-F-Number 249-Section 240-Subsection fDetails Name: dei_DocumentFinStmntErrorCorrectionFlag Namespace Prefix: dei_Data Type: xbrli:booleanItemType Balance Type: na Period Type: durationX-Definition Fiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. References No definition available. Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: durationX-Definition This is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. References No definition available. Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_Data Type: xbrli:gYearItemType Balance Type: na Period Type: durationX-Definition For the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. References No definition available. Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_Data Type: xbrli:dateItemType Balance Type: na Period Type: durationX-Definition Boolean flag that is true only for a form used as a transition report. References Reference 1: <a href=) Details Name: dei\_DocumentTransitionReport Namespace Prefix: dei\_Data Type: xbrli:booleanItemType Balance Type: na Period Type: durationX-Definition The type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. References No definition available. Details Name: dei\_DocumentType Namespace Prefix: dei\_Data Type: dei:submissionItemType Balance Type: na Period Type: durationX-Definition Address Line 1 such as Attn, Building Name, Street Name References No definition available. Details Name: dei\_EntityAddressAddressLine1 Namespace Prefix: dei\_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: durationX-Definition Address Line 2 such as Street or Suite number References No definition available. Details Name: dei\_EntityAddressAddressLine2 Namespace Prefix: dei\_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: durationX-Definition Name of the City or Town References No definition available. Details Name: dei\_EntityAddressCityOrTown Namespace Prefix: dei\_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: durationX-Definition Code for the postal or zip code References No definition available. Details Name: dei\_EntityAddressPostalZipCode Namespace Prefix: dei\_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: durationX-Definition Name of the state or province. References No definition available. Details Name: dei\_EntityAddressStateOrProvince Namespace Prefix: dei\_Data Type: dei:stateOrProvinceItemType Balance Type: na Period Type: durationX-Definition A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. References Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> Details Name: dei\_EntityCentralIndexKey Namespace Prefix: dei\_Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: durationX-Definition Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. References No definition available. Details Name: dei\_EntityCommonStockSharesOutstanding Namespace Prefix: dei\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-Definition Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports); and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. References No definition available. Details Name: dei\_EntityCurrentReportingStatus Namespace Prefix: dei\_Data Type: dei:yesNoItemType Balance Type: na Period Type: durationX-Definition Indicate if registrant meets the emerging growth company criteria. References Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> Details Name:



org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210.5-02.19(a))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Details Name: us-gaap\_AccountsPayableCurrent Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 9-Publisher FASB-URI https://asc.fasb.org/1943274/2147481990/310-10-45-9 Details Name: us-gaap\_AccountsReceivableNetCurrent Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-Definition Carrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210.5-02.20)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Details Name: us-gaap\_AccruedLiabilitiesCurrent Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(8)(b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(14))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 360-SubTopic 10-Section 50-Paragraph 1-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Details Name: us-gaap\_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. References Reference 1: http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(18))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(30)(a)(1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Details Name: us-gaap\_AdditionalPaidInCapital Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Sum of the carrying amounts as of the balance sheet date of all assets that are recognized. Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (bb)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(g)(1)(ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 7: http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147480167/946-830-55-12Reference 8: http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(12))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/944-210-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(8))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(18))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(iii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(iii)(A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 16: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 17: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iii)(A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 21: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 22: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 24: http://www.xbrl.org/2003/role/

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Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(bb\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481203/810-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (bb)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481203/810-10-50-3)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481231/810-10-45-25](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481231/810-10-45-25)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 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Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482907/825-10-50-28)Reference 6: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org//1943274/2147481372/852-10-55-10>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Publisher FASB-URI https://asc.fasb.org//1943274/2147483467/210-10-45-1>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(9\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (9))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(i\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (i))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A)Reference 10: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) 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S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(iii\) \(A\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (iii) (A))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(iv\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (iv))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(5\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (5))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(i\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210. 13-02 (a) (4) (i))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1B)Reference 16: 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(5))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1B)Reference 20: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481404/852-10-50-7](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481404/852-10-50-7)Details Name: us-gaap-Assets Current Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-References No definition available. Details Name: us-gaap-Assets Current Abstract Namespace Prefix: us-gaap-Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Excludes cash and cash equivalents within disposal group and discontinued operation. References Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org//1943274/2147481372/852-10-55-10>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 12-Publisher FASB-URI https://asc.fasb.org//1943274/2147480167/946-830-55-12>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 7-03 \(a\) \(2\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 7-03 (a) (2))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 6-04 \(4\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 6-04 (4))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1)Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section 45-Paragraph 21-Publisher FASB-URI https://asc.fasb.org//1943274/2147480555/946-210-45-21>Reference 6: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(1\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (1))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1)Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 45-Paragraph 20-SubTopic 210-Topic 946-Publisher FASB-URI https://asc.fasb.org//1943274/2147480555/946-210-45-20>Details Name: us-gaap-Cash Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-Definition Represents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 7-03 \(a\) \(19\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 7-03 (a) (19))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 6-04 \(15\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 6-04 (15))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 942-SubTopic 210-Section S99-Paragraph 1-Subparagraph \(SX 210. 9-03.17\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479853/942-210-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 942-SubTopic 210-Section S99-Paragraph 1-Subparagraph (SX 210. 9-03.17)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479853/942-210-S99-1)Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02.25\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02.25)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1)Details Name: us-gaap-Commitments And Contingencies Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Aggregate par or stated value of issued nonredeemable common stock (or

common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 7-03 \(a\) \(22\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 7-03 (a) (22))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/944-210-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap\_CommonStockValue Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionFair value, after the effects of master netting arrangements, of a financial liability 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, expected to be settled after one year or the normal operating cycle, if longer. Includes assets not subject to a master netting arrangement and not elected to be offset. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483466/210-20-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483466/210-20-50-3)Details Name: us-gaap\_DerivativeLiabilitiesNonecurrent Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionGross 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 franchise rights and license agreements). ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph \(a\) \(1\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph (a) (1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2)Details Name: us-gaap\_FiniteLivedContractualRightsGross Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionCarrying amount as of the balance sheet date of interest earned but not received. Also called accrued interest or accrued interest receivable. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 310-Name Accounting Standards Codification-Section 45-Paragraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480833/946-310-45-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 310-Name Accounting Standards Codification-Section 45-Paragraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480833/946-310-45-1)Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(3\) \(a\) \(4\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (3) (a) (4))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap\_InterestReceivable Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionSum of the carrying amounts as of the balance sheet date of all liabilities that are recognized. Liabilities are probable future sacrifices of economic benefits arising from present obligations of an entity to transfer assets or provide services to other entities in the future. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-3)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481231/810-10-45-25](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481231/810-10-45-25)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(bb\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (bb)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-3)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 4-08 \(g\) \(1\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 4-08 (g) (1) (ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 7: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147480167/946-830-55-12>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 6-04 \(14\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 6-04 (14))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617/946-210-S99-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(i\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 10: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(iii\) \(A\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 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S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(i\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210. 13-02 (a) (4) (i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(iii\) \(A\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210. 13-02 (a) (4) (iii) (A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(iii\) \(B\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210. 13-02 (a) (4) (iii) (B))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(iv\)\)-Publisher FASB-URI 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https://asc.fasb.org/1943274/2147481404/852-10-50-7](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481404/852-10-50-7)Reference 20: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481404/852-10-50-7](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481404/852-10-50-7)Reference 21: [http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 30-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-30](http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 30-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-30)Reference 22: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02. 19-26\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02. 19-26)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap\_Liabilities Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionAmount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 7-03 \(a\) \(25\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 7-03 (a) (25))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/944-210-S99-1)Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 4-08 \(g\) \(1\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 4-08 (g) (1) (ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)





FASB-URI <https://asc.fasb.org/1943274/2147482099/360-10-50-1> Details Name: us-gaap\_PropertyPlantAndEquipmentGross-NameSpace-Prefix: us-gaap-Data-Type: xbrli:monetaryItemType Balance-Type: debit Period-Type: instantX-Definition Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph1-SubTopic10-Topic360-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482099/360-10-50-1> Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481372/852-10-55-10> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.7-03\(a\)\(8\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.7-03(a)(8))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479440/944-210-S99-1) Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic942-SubTopic360-NameAccountingStandardsCodification-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480842/942-360-50-1> Details Name: us-gaap\_PropertyPlantAndEquipmentNet-NameSpace-Prefix: us-gaap-Data-Type: xbrli:monetaryItemType Balance-Type: debit Period-Type: instantX-Definition Amount of accumulated undistributed earnings (deficit). References Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481372/852-10-55-10> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic40-NameAccountingStandardsCodification-Section65-Paragraph2-Subparagraph\(g\)\(2\)\(i\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480016/944-40-65-2](http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic40-NameAccountingStandardsCodification-Section65-Paragraph2-Subparagraph(g)(2)(i)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480016/944-40-65-2) Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.7-03\(a\)\(23\)\(a\)\(4\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.7-03(a)(23)(a)(4))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479440/944-210-S99-1) Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.6-04\(17\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-04(17))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1) Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.3-04\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.3-04)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480008/505-10-S99-1) Reference 8: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(30\)\(a\)\(3\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(30)(a)(3))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Details Name: us-gaap\_RetainedEarningsAccumulatedDeficit-NameSpace-Prefix: us-gaap-Data-Type: xbrli:monetaryItemType Balance-Type: credit Period-Type: instantX-Definition Amount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. References Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481372/852-10-55-10> Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic946-SubTopic830-NameAccountingStandardsCodification-Section55-Paragraph12-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480167/946-830-55-12> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.6-04\(19\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-04(19))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph\(SX210.6-05\(4\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph(SX210.6-05(4))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-2) Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-09\(4\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-09(4)(b))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-3) Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-09\(6\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-09(6))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-3) Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-09\(7\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-09(7))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-3) Reference 8: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.4-08\(g\)\(1\)\(ii\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.4-08(g)(1)(ii))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480678/235-10-S99-1) Reference 9: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic323-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph\(e\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic323-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph(e)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481687/323-10-50-3) Reference 10: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic825-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph28-Subparagraph\(f\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2009/role/commonPracticeRef-Topic825-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph28-Subparagraph(f)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482907/825-10-50-28) Reference 11: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 12: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(31\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(31))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 13: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(30\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(30))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 14: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic310-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph\(SAB-Topic4-E\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480418/310-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic310-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph(SAB-Topic4-E)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480418/310-10-S99-2) Details Name: us-gaap\_StockholdersEquity-NameSpace-Prefix: us-gaap-Data-Type: xbrli:monetaryItemType Balance-Type: credit Period-Type: instantX-References No definition available. Details Name: us-gaap\_StockholdersEquityAbstract-NameSpace-Prefix: us-gaap-Data-Type: xbrli:stringItemType Balance-Type: na Period-Type: duration CONSOLIDATED BALANCE SHEETS (Parenthetical) \$ / shares Dec. 31, 2023 Dec. 31, 2022 Statement of Financial Position [Abstract] Common stock, par value \$ 0.0001 \$ 0.0001 Common stock, shares authorized 150,000,000 150,000,000 Common stock, shares issued 35,331,036 19,566,839 Common stock, shares outstanding 35,331,036 19,566,839 X-Definition Face amount or stated value per share of common stock. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Details Name: us-gaap\_CommonStockParOrStatedValuePerShare-NameSpace-Prefix: us-gaap-Data-Type: dtr-types:perShareItemType Balance-Type: na Period-Type: instantX-Definition The maximum number of common shares permitted to be issued by an entity's charter and bylaws. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.6-04\(16\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-04(16)(a))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1) Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Details Name: us-gaap\_CommonStockSharesAuthorized-NameSpace-Prefix: us-gaap-Data-Type: xbrli:sharesItemType Balance-Type: na Period-Type: instantX-Definition Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Details Name: us-gaap\_CommonStockSharesIssued-NameSpace-Prefix: us-gaap-Data-Type: xbrli:sharesItemType Balance-Type: na Period-Type: instantX-Definition Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification->

Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI <https://asc.fasb.org//1943274/2147481112/505-10-50-2>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210. 6-05 \(4\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479617/946-210-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210. 6-05 (4))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479617/946-210-S99-2)Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(4\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (4) (b))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 6-04 \(16\) \(a\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 6-04 (16) (a))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1)Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(7\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (7))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3)Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (29))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1)Details Name: us-gaap-CommonStockSharesOutstanding Namespace Prefix: us-gaap-Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X-References No definition available. Details Name: us-gaap-StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap-Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration CONSOLIDATED STATEMENTS OF OPERATIONS USD (\$) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 SALES Total sales \$ 0 \$ 0 Cost of goods Gross profit COST OF OPERATIONS Research and development 6, 668, 244 20, 887 Professional services 10, 864, 640 31, 114, 208 General and administrative expenses 3, 945, 531 3, 052, 538 Selling and marketing 12, 710 8, 331 Total cost of operations 21, 491, 125 34, 195, 964 LOSS FROM OPERATIONS (21, 491, 125) (34, 195, 964) OTHER INCOME (EXPENSE) Royalties and licensing fees (15, 000) (90, 000) Other income (expense) (220, 477) 98, 701 Loss on extinguishment of debt and write down of assets (3, 393, 542) Gain on change in fair value of derivative liability warrants 567, 750 Gain on write down of liabilities 225, 000 Interest expense (107, 685) (218, 412) TOTAL OTHER INCOME (EXPENSE), net 224, 588 (3, 378, 253) LOSS BEFORE INCOME TAXES (21, 266, 537) (37, 574, 217) PROVISION FOR INCOME TAXES (BENEFIT) NET LOSS (21, 266, 537) (37, 574, 217) Consulting Services [ Member ] SALES Total sales Sales [ Member ] SALES Total sales \$ 0 \$ 0 X-References No definition available. Details Name: coep-GainLossOnChangeInFairValueOfDerivativeLiabilityWarrants Namespace Prefix: coep-Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X-References No definition available. Details Name: coep-GainOnWriteDownOfLiabilities Namespace Prefix: coep-Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X-Definition The aggregate cost of goods produced and sold and services rendered during the reporting period. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 4-08 \(g\) \(1\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 4-08 (g) (1) (ii))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(e\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481687/323-10-50-3)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482907/825-10-50-28)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(i\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (i))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A)Reference 5: 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https://asc.fasb.org//1943274/2147480097/470-10-S99-1A)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(iv\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (iv))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(5\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (5))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(i\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210. 13-02 (a) (4) (i))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1B)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(iii\) \(A\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210. 13-02 (a) (4) (iii) (A))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1B)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(iii\) \(B\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210. 13-02 (a) (4) (iii) (B))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1B)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(iv\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name 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Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210. 5-03. 2))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2)Details Name: us-gaap-CostOfRevenue Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X-Definition Reflects the difference between the fair value of payments made to legally extinguish a debt and its carrying value at that time. This item excludes the write-off of amounts previously capitalized as debt issuance costs. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 470-SubTopic 50-Section 40-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147481303/470-50-40-2>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 470-SubTopic 50-Section 40-Paragraph 4-Publisher FASB-URI https://asc.fasb.org//1943274/2147481303/470-50-40-4>Details Name: us-gaap-GainsLossesOnExtinguishmentOfDebtBeforeWriteOffOfDeferredDebtIssuanceCost Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X-Definition The aggregate total of expenses of 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. 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References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 4-08 \(g\) \(1\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 4-08 (g) (1) (ii))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(e\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481687/323-10-50-3)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482907/825-10-50-28)Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-22>Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(i\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (i))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A)Reference 6: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (ii))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A)

S99-1AReference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\(A\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(iii)(A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8): [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9): [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(5\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10): [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 11](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 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Topic 835-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI <https://asc.fasb.org//1943274/2147483013/835-20-50-1> Details Name: us-gaap-InterestExpense Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-Definition The portion of profit or loss for the period, net of income taxes, which is attributable to the parent. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 4-08 \(g\) \(1\) \(ii\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 4-08 (g) (1) (ii))) Publisher FASB-URI <https://asc.fasb.org//1943274/2147480678/235-10-S99-1> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481687/323-10-50-3) Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482907/825-10-50-28) Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147482765/220-10-50-6> Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-3> Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\) \(2\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b) (2)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-1) Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480175/815-40-65-1) Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-8> Reference 9: 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210. 9-04 \(22\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483589/942-220-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 9-04 (22))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483589/942-220-S99-1) Details Name: us-gaap\_NetIncomeLoss Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition The aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business). References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210. 5-03. 7\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210. 5-03. 7)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621)

/220-10-S99-2 Details Name: us-gaap\_NonoperatingIncomeExpense Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap\_NonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. ReferencesNo definition available. Details Name: us-gaap\_OperatingExpenses Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap\_OperatingExpensesAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe net result for the period of deducting operating expenses from operating revenues. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-22>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 30-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-30](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 30-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-30)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-32)Reference 4: <http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 31-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-31>Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph \(e\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-32) Details Name: us-gaap\_OperatingIncomeLoss Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of income (expense) related to nonoperating activities, classified as other. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03-9\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03-9)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2) Details Name: us-gaap\_OtherNonoperatingIncomeExpense Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionProfessional and contract service expense includes cost reimbursements for support services related to contracted projects, outsourced management, technical and staff support. ReferencesNo definition available. Details Name: us-gaap\_ProfessionalAndContractServicesExpense Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe aggregate costs incurred (1) in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process; or (2) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process whether intended for sale or the entity's use, during the reporting period charged to research and development projects, including the costs of developing computer software up to the point in time of achieving technological feasibility, and costs allocated in accounting for a business combination to in-process projects deemed to have no alternative future use. 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Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.4-08 \(g\) \(1\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08 (g) (1) (ii))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481687/323-10-50-3)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482907/825-10-50-28)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03 \(1\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03 (1))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 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[http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-22)Reference 21: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-32)

32Reference 22: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 41-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-41](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 41-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-41)Reference 23: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 235-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-05 \(b\) \(2\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479557/942-235-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 235-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-05 (b) (2))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479557/942-235-S99-1)Details Name: us-gaap-Revenues Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap-RevenuesAbstract Namespace Prefix: us-gaap-Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionAmount of expense related to royalty payments under a contractual arrangement such as payment for mineral and drilling rights and use of technology or intellectual property. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03.3\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03.3)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2)Details Name: us-gaap-RoyaltyExpense Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionThe aggregate total amount of expenses directly related to the marketing or selling of products or services. ReferencesNo definition available. Details Name: us-gaap-SellingAndMarketingExpense Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-Details Name: srt-ProductOrServiceAxis = coop-ConsultingServicesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt-ProductOrServiceAxis = coop-SaleMember Namespace Prefix: Data Type: na Balance Type: Period Type: CONSOLIDATED STATEMENTS OF OPERATIONS (Parenthetical) - \$/shares 12 Months Ended Dec. 31, 2023 Dec. 31, 2022Income Statement [ Abstract ] Loss per share, basic \$(0.83) \$(2.63) Loss per share, fully diluted \$(0.83) \$(2.63) Weighted average number of common shares outstanding, basic 25,689,989 14,295,678 Weighted average number of common shares outstanding, diluted 25,689,989 14,295,678X-DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. 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https://asc.fasb.org//1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-11)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-7](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-7)Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147482689/260-10-45-2>Reference 9: 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Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482662/260-10-50-1)Reference 12: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 10-Publisher FASB-URI https://asc.fasb.org//1943274/2147482689/260-10-45-10>Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03 \(25\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03 (25))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-04 \(27\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483589/942-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-04 (27))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483589/942-220-S99-1)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04 \(23\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483586/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04 (23))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483586/944-220-S99-1)Reference 16: <http://www.xbrl.org/2003/role/exampleRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 52-Publisher FASB-URI https://asc.fasb.org//1943274/2147482635/260-10-55-52>Reference 17: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org//1943274/2147482689/260-10-45-7>Details Name: us-gaap-EarningsPerShareBasic Namespace Prefix: us-gaap-Data Type: dti-types:perShareItemType Balance Type: na Period Type: durationX-DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-3>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 15-Publisher FASB-URI https://asc.fasb.org//1943274/2147482635/260-10-55-15>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(e\) \(4\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (e) (4)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480175/815-40-65-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480175/815-40-65-1)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-11)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-11)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-7](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-7)Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147482689/260-10-45-2>Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482689/260-10-45-60B](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482689/260-10-45-60B)Reference 10: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-4>Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482662/260-10-50-1)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03 \(25\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03 (25))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-04 \(27\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483589/942-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-04 (27))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483589/942-220-S99-1)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04 \(23\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483586/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04 (23))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483586/944-220-S99-1)Reference 15: <http://www.xbrl.org/2003/role/exampleRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 52-Publisher FASB-URI https://asc.fasb.org//1943274/2147482635/260-10-55-52>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org//1943274/2147482689/260-10-45-7>

Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI <https://asc.fasb.org/1943274/2147482689/260-10-45-7> Details Name: us-gaap-EarningsPerShareDiluted-namespace Prefix: us-gaap-Data-Type: dtr-types: perShareItemType Balance-Type: na-Period-Type: durationX-ReferencesNo definition available. Details Name: us-gaap-IncomeStatementAbstract-namespace Prefix: us-gaap-Data-Type: xbrli:stringItemType Balance-Type: na-Period-Type: durationX-DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 16-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-16> Details Name: us-gaap-WeightedAverageNumberOfDilutedSharesOutstanding-namespace Prefix: us-gaap-Data-Type: xbrli:sharesItemType Balance-Type: na-Period-Type: durationX-DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-10> Details Name: us-gaap-WeightedAverageNumberOfSharesOutstandingBasic-namespace Prefix: us-gaap-Data-Type: xbrli:sharesItemType Balance-Type: na-Period-Type: durationCONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY-USD (\$) Preferred Stock Series B [Member] Common Stock [Member] Additional Paid-in Capital [Member] Treasury Stock, Common [Member] Retained Earnings [Member] Total Beginning balance, value at Dec. 31, 2021 \$ 1 \$ 1, 196 \$ 30, 146, 728 \$ (247, 165) \$ (27, 550, 126) \$ 2, 350, 634 Beginning balance, shares at Dec. 31, 2021 8, 000 12, 492, 050 Shares issued for cash \$ 41 3, 271, 445 3, 271, 486 Shares issued for cash, shares 404, 410 Shares issued for services \$ 58 4, 983, 442 4, 983, 500 Shares issued for services, shares 588, 990 Retirement of shares (247, 165) 247, 165 Retirement of shares, shares (110, 762) Warrants converted to shares \$ 125 5, 247, 524 5, 247, 649 Warrants converted to shares, shares 1, 250, 658 Warrants issued for services 23, 730, 298 23, 730, 298 Warrants issued for extinguishment of debt 3, 408, 559 3, 408, 559 Merger \$ (1) \$ 537 (965, 380) (964, 580) Merger, shares (8, 000) 4, 941, 493 Net loss (37, 574, 217) (37, 574, 217) Ending balance, value at Dec. 31, 2022 \$ 0 \$ 1, 957 70, 541, 095 (66, 089, 723) 4, 453, 329 Ending balance, shares at Dec. 31, 2022 19, 566, 839 Shares issued for cash \$ 50 499, 950 500, 000 Shares issued for cash, shares 500, 000 Shares issued in exchange for note receivable \$ 250 2, 499, 750 2, 500, 000 Shares issued in exchange for note receivable, shares 2, 500, 000 Shares issued for services \$ 296 4, 420, 918 4, 421, 214 Shares issued for services, shares 2, 964, 197 Warrants issued for services 2, 613, 183 2, 613, 183 Warrants issued for cash 200, 000 200, 000 Warrants issued in exchange for note receivable 1, 000, 000 1, 000, 000 Stock based compensation 477, 503 477, 503 Issuance of common stock and warrants, net of issuance costs \$ 550 4, 791, 796 4, 792, 346 Issuance of common stock and warrants, net of issuance costs, shares 5, 500, 000 Shares issued for the conversion of debt \$ 30 302, 896 302, 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 Net loss (21, 266, 537) (21, 266, 537) Shares issued in connection with asset purchase agreement, shares 4, 000, 000 Ending balance, value at Dec. 31, 2023 \$ 0 \$ 3, 533 \$ 91, 666, 691 \$ 0 \$ (87, 356, 260) \$ 4, 313, 964 Ending balance, shares at Dec. 31, 2023 35, 331, 036 X-ReferencesNo definition available. Details Name: coep-IssuanceOfCommonStockAndWarrantsNetOfIssuanceCosts-namespace Prefix: coep-Data-Type: xbrli:monetaryItemType Balance-Type: credit-Period-Type: durationX-ReferencesNo definition available. Details Name: coep-IssuanceOfCommonStockAndWarrantsNetOfIssuanceCostsShares-namespace Prefix: coep-Data-Type: xbrli:sharesItemType Balance-Type: na-Period-Type: durationX-ReferencesNo definition available. Details Name: coep-SharesIssuedForConversionOfDebt-namespace Prefix: coep-Data-Type: xbrli:monetaryItemType Balance-Type: credit-Period-Type: durationX-ReferencesNo definition available. Details Name: coep-SharesIssuedForConversionOfDebtShares-namespace Prefix: coep-Data-Type: xbrli:sharesItemType Balance-Type: na-Period-Type: durationX-ReferencesNo definition available. Details Name: coep-SharesIssuedInExchangeForNoteReceivable-namespace Prefix: coep-Data-Type: xbrli:monetaryItemType Balance-Type: credit-Period-Type: durationX-ReferencesNo definition available. Details Name: coep-SharesIssuedInExchangeForNoteReceivableShares-namespace Prefix: coep-Data-Type: xbrli:sharesItemType Balance-Type: na-Period-Type: durationX-ReferencesNo definition available. Details Name: coep-StockIssuedDuringPeriodSharesMerger-namespace Prefix: coep-Data-Type: xbrli:sharesItemType Balance-Type: na-Period-Type: durationX-ReferencesNo definition available. Details Name: coep-StockIssuedDuringPeriodValueMerger-namespace Prefix: coep-Data-Type: xbrli:monetaryItemType Balance-Type: credit-Period-Type: durationX-ReferencesNo definition available. Details Name: coep-StockIssuedDuringPeriodValueWarrantsIssuedForCash-namespace Prefix: coep-Data-Type: xbrli:monetaryItemType Balance-Type: credit-Period-Type: durationX-ReferencesNo definition available. Details Name: coep-WarrantsIssuedForExtinguishmentOfDebt-namespace Prefix: coep-Data-Type: xbrli:monetaryItemType Balance-Type: credit-Period-Type: durationX-ReferencesNo definition available. Details Name: coep-WarrantsIssuedInExchangeForNoteReceivable-namespace Prefix: coep-Data-Type: xbrli:monetaryItemType Balance-Type: credit-Period-Type: durationX-DefinitionAmount of increase to additional paid-in capital (APIC) for recognition of cost for award under share-based payment arrangement. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 35-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147480483/718-10-35-2>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 20-Section 55-Paragraph 13-Publisher FASB-URI https://asc.fasb.org/1943274/2147481089/718-20-55-13>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 20-Section 55-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147481089/718-20-55-12> Details Name: us-gaap-AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue-namespace Prefix: us-gaap-Data-Type: xbrli:monetaryItemType Balance-Type: credit-Period-Type: durationX-DefinitionAmount of increase in additional paid in capital (APIC) resulting from the issuance of warrants. Includes allocation of proceeds of debt securities issued with detachable stock purchase warrants. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 470-SubTopic 20-Section 25-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147481284/470-20-25-2](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 470-SubTopic 20-Section 25-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147481284/470-20-25-2) Details Name: us-gaap-AdjustmentsToAdditionalPaidInCapitalWarrantIssued-namespace Prefix: us-gaap-Data-Type: xbrli:monetaryItemType Balance-Type: credit-Period-Type: durationX-DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.4-08 \(g\) \(1\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08 (g) (1) (ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\) \(2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b) (2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-1)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference

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[http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph\(e\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph(e)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 34: <http://www.xbrl.org/2003/role/disclosureRef-Topic-205-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-7-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483499/205-20-50-7>Reference 35: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-28-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 36: 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Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. ReferencesNo definition available. Details Name: us-gaap\_SharesOutstanding Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-DefinitionNumber of shares issued during the period as a result of the conversion of convertible securities. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-1E-Subparagraph\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481139/470-20-50-1E](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-SubTopic-10-Topic-505-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-2)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-505-SubTopic-10-Section-50-Paragraph-3-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-3](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph(SX-210-3-04)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-S99-Paragraph-1-Subparagraph\(SX-210-5-02-29-30\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-S99-Paragraph-1-Subparagraph(SX-210-5-02-29-30)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap\_StockIssuedDuringPeriodSharesConversionOfConvertibleSecurities Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionNumber of shares issued in lieu of cash for services contributed to the entity. Number of shares includes, but is not limited to, shares issued for services contributed by vendors and founders. ReferencesNo definition available. Details Name: us-gaap\_StockIssuedDuringPeriodSharesIssuedForServices Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionNumber of new stock issued during the period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-505-Name-Accounting-Standards](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-SubTopic-10-Topic-505-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481112/505-10-50-2)

Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI <https://asc.fasb.org/1943274/2147481004/946-505-50-2>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(4\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (4) (b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-03 \(i\) \(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-03 (i) (1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3)Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap\_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-Definition Number of shares of stock issued during the period as part of a transaction to acquire assets that do not qualify as a business combination. References No definition available. Details Name: us-gaap\_StockIssuedDuringPeriodSharesPurchaseOfAssets Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-Definition The gross value of stock issued during the period upon the conversion of convertible securities. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 11-Publisher FASB-URI https://asc.fasb.org/1943274/2147480167/946-830-55-11>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 45-Paragraph 4-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480767/946-205-45-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 45-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480767/946-205-45-4)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(4\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (4) (b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3)Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 8: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap\_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition Value of shares of stock issued during the period as part of a transaction to acquire assets that do not qualify as a business combination. References No definition available. Details Name: us-gaap\_StockIssuedDuringPeriodValuePurchaseOfAssets Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition Number of shares that have been repurchased and retired during the period. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap\_StockRepurchasedAndRetiredDuringPeriodShares Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-Definition Equity impact of the value of stock that has been repurchased and retired during the period. The excess of the purchase price over par value can be charged against retained earnings (once the excess is fully allocated to additional paid in capital). References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap\_StockRepurchasedAndRetiredDuringPeriodValue Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-Definition Amount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. References Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 2: [http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 6-04 \(19\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 6-04 (19))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617/946-210-S99-1)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210. 6-05 \(4\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617/946-210-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210. 6-05 (4))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617/946-210-S99-2)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(4\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (4) (b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(6\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (6))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(7\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (7))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(7\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (7))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(7\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (7))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(7\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (7))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3)

org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08 (g) (1) (ii))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1Reference 9: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481687/323-10-50-3Reference 10: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482907/825-10-50-28Reference 11: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (29))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 12: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (31))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 13: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (30))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SAB Topic 4.E)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480418/310-10-S99-2Details Name: us-gaap\_StockholdersEquity-Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit-Period Type: instantCONSOLIDATED STATEMENTS OF CASH FLOWS-USD (\$) 12 Months Ended Dec. 31, 2023-Dec. 31, 2022OPERATING ACTIVITIES Net loss \$ (21,266,537) \$ (37,574,217) Adjustments to reconcile net loss to net cash used in operating activities Depreciation and amortization 1,001,237 1,001,384 Shares issued for non-employee services 4,421,214 4,983,500 Stock based compensation 477,503 Warrants issued for services 2,613,183 23,730,298 Warrants issued for extinguishment of debt 3,408,559 (Gain) loss on change in fair value of derivative liability warrants (567,750) 1,125,000 Shares issued in connection with asset purchase agreement 4,320,000 (Increase) decrease in: Accounts receivable 8,075 (8,075) Interest receivable (38,978) Right of use asset / liability 4,228 Prepaid assets 90,755 (490,689) Increase (decrease) in: Accounts payable 1,320,678 (35,071) Accrued expenses 376,878 (17,128) NET CASH USED IN OPERATING ACTIVITIES (7,239,514) (3,875,811) INVESTING ACTIVITIES NET CASH USED IN INVESTING ACTIVITIES FINANCING ACTIVITIES Proceeds from note payable 650,000 Repayment of notes payable (1,225,000) (2,417,000) Cash paid for debt as part of merger / recapitalization (614,580) Proceeds from issuance of common stock and warrants, net of issuance costs 4,792,346 Shares issued for cash 500,000 3,271,486 Shares issued for cash for the conversion warrants 5,247,649 Warrants issued for cash 200,000 NET CASH PROVIDED BY FINANCING ACTIVITIES 4,917,346 5,487,555 NET INCREASE IN CASH (2,322,168) 1,611,744 CASH AT BEGINNING OF YEAR 3,791,302 2,179,558 CASH AT END OF YEAR 1,469,134 3,791,302 SUPPLEMENTAL CASH FLOW DISCLOSURES Interest paid Faxes paid (refunded) SUPPLEMENTAL NON-CASH DISCLOSURES Shares and warrants issued in exchange for notes receivable 3,500,000 Shares issued for the conversion of debt \$ 302,926 \$ 0X-ReferencesNo definition available. Details Name: coep\_CashPaidForDebtAsPartOfMergerRec-Namespace Prefix: coep\_Data Type: xbrli: monetaryItemType Balance Type: credit-Period Type: durationX-ReferencesNo definition available. Details Name: coep\_ProceedsFromIssuanceOfCommonStockAndWarrantsNetOfIssuanceCosts-Namespace Prefix: coep\_Data Type: xbrli: monetaryItemType Balance Type: debit-Period Type: durationX-ReferencesNo definition available. Details Name: coep\_SharesAndWarrantsIssuedInExchangeForNotesReceivable-Namespace Prefix: coep\_Data Type: xbrli: monetaryItemType Balance Type: credit-Period Type: durationX-ReferencesNo definition available. Details Name: coep\_SharesIssuedForCashForConversionWarrants-Namespace Prefix: coep\_Data Type: xbrli: monetaryItemType Balance Type: debit-Period Type: durationX-ReferencesNo definition available. Details Name: coep\_SharesIssuedForTheConversionOfDebt-Namespace Prefix: coep\_Data Type: xbrli: monetaryItemType Balance Type: credit-Period Type: durationX-ReferencesNo definition available. Details Name: coep\_SharesIssuedInConnectionWithAssetPurchaseAgreements-Namespace Prefix: coep\_Data Type: xbrli: monetaryItemType Balance Type: debit-Period Type: durationX-ReferencesNo definition available. Details Name: coep\_WarrantsIssuedForExtinguishmentOfDebtCashFlow-Namespace Prefix: coep\_Data Type: xbrli: monetaryItemType Balance Type: debit-Period Type: durationX-ReferencesNo definition available. Details Name: coep\_WarrantsIssuedForServices-Namespace Prefix: coep\_Data Type: xbrli: monetaryItemType Balance Type: debit-Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap\_AdjustmentsNoneCashItemsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivities-Abstract-Namespace Prefix: us-gaap\_Data Type: xbrli: stringItemType Balance Type: na-Period Type: durationX-DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org//1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 4-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-4Details Name: us-gaap\_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents-Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit-Period Type: instantX-DefinitionAmount of increase (decrease) in cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; excluding effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 1-SubTopic 230-Topic 830-Publisher FASB-URI https://asc.fasb.org//1943274/2147481877/830-230-45-1Details Name: us-gaap\_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect-Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit-Period Type: durationX-DefinitionThe 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. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (b)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-22Details Name: us-gaap\_DepreciationDepletionAndAmortization-Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit-Period Type: durationX-DefinitionAmount of increase (decrease) in the fair value of derivatives recognized in the income statement. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 815-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4A-Subparagraph (b) (1)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480434/815-10-50-4ADetails Name: us-gaap\_DerivativeGainLossOnDerivativeNet-Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit-Period Type: durationX-DefinitionThe amount of cash paid during the current period to foreign, federal, state, and local authorities as taxes on income, net of any cash received during the current period as refunds for the overpayment of taxes. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147482913/230-10-50-2Details Name: us-gaap\_IncomeTaxesPaidNet-Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit-Period Type: durationX-DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting

Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> Details Name: us-gaap-IncreaseDecreaseInAccountsReceivable Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition The increase (decrease) during the reporting period in the aggregate amount of expenses incurred but not yet paid. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) Details Name: us-gaap-IncreaseDecreaseInAccruedLiabilities Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-Definition The increase (decrease) during the reporting period in interest payable, which represents the amount owed to note holders, bond holders, and other parties for interest earned on loans or credit extended to the reporting entity. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) Details Name: us-gaap-IncreaseDecreaseInInterestPayableNet Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-Definition Amount of increase (decrease) in obligation for operating lease. References Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(g\) \(1\)-SubTopic 20-Topic 842-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-4](http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (g) (1)-SubTopic 20-Topic 842-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-4) Details Name: us-gaap-IncreaseDecreaseInOperatingLeaseLiability Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-References No definition available. Details Name: us-gaap-IncreaseDecreaseInOperatingLiabilitiesAbstract Namespace Prefix: us-gaap\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-Definition Amount of increase (decrease) in obligations classified as other, payable within one year or the normal operating cycle, if longer. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) Details Name: us-gaap-IncreaseDecreaseInOtherAccountsPayable Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-References No definition available. Details Name: us-gaap-IncreaseDecreaseInOtherOperatingAssetsAbstract Namespace Prefix: us-gaap\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-Definition Amount of increase (decrease) in prepaid expenses, and assets classified as other. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) Details Name: us-gaap-IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Amount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 17-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-17](http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 17-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-17) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph \(e\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-25](http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-25) Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-2> Details Name: us-gaap-InterestPaidNet Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Fair value of share-based compensation granted to nonemployees as payment for services rendered or acknowledged claims. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(b\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (b)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) Details Name: us-gaap-IssuanceOfStockAndWarrantsForServicesOrClaims Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-Definition Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-24> Details Name: us-gaap-NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-References No definition available. Details Name: us-gaap-NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-Definition Amount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-24> Details Name: us-gaap-NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-References No definition available. Details Name: us-gaap-NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-Definition Amount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-24> Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-25> Details Name: us-gaap-NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-References No definition available. Details Name: us-gaap-NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-Definition The portion of profit or loss for the period, net of income taxes, which is attributable to the parent. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.4-08 \(g\) \(1\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08 (g) (1) (ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(e\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3) Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28) Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482765/220-10-50-6> Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-3> Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\) \(2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b) (2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-1) Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1) Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8>

Publisher FASB-URI <https://asc.fasb.org//1943274/2147483443/250-10-50-8>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-9>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-11)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-11)Reference 12: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-4>Reference 13: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org//1943274/2147480167/946-830-55-10>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org//1943274/2147483581/946-220-45-7>Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04\(18\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483586/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04(18))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483586/944-220-S99-1)Reference 16: <http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-22>Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-07\(9\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-07(9))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(1\)\(d\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(1)(d))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(i))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A)Reference 20: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(ii\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(ii))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A)Reference 21: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\(A\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting 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210.13-02\(a\)\(5\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(5))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1B)Reference 28: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 30-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-30](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 30-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482810/280-10-50-30)Reference 29: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph \(f\)-Publisher FASB-URI 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https://asc.fasb.org//1943274/2147483589/942-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-04(22))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483589/942-220-S99-1)Details Name: us-gaap\_NetIncomeLoss Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap\_NoncashInvestingAndFinancingItemsAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe cash inflow from the additional capital contribution to the entity. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-14](http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-14)Details Name: us-gaap\_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionThe cash inflow from issuance of rights to purchase common shares at predetermined price (usually issued together with corporate debt). ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-14](http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-14)Details Name: us-gaap\_ProceedsFromIssuanceOfWarrants Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionThe cash inflow from a borrowing supported by a written promise to pay an obligation. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 15-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-15](http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 15-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-15)Details Name: us-gaap\_RepaymentsOfNotesPayable Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionAmount of noncash expense for share-based payment arrangement. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-28)Details Name: us-gaap\_ShareBasedCompensation Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-

ReferencesNo definition available. Details Name: us-gaap\_SupplementalCashFlowInformationAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: durationPay vs Performance Disclosure USD (\$) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Pay vs Performance Disclosure [ Table ] Net Income (Loss) Attributable to Parent \$ (21,266,537) \$ (37,574,217) X-ReferencesReference 1:



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.

**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.

**Employee and Non-Employee Share-Based Compensation**—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. 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. 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 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.

**Revenue Recognition**—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.

**Earnings Per Share**—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.

**Going Concern**—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.

**Fair Value of Financial Instruments**—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.

X-ReferencesNo definition available. Details Name: us-gaap\_AccountingPoliciesAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure for all significant accounting policies of the reporting entity. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 235-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/235/tableOfContent Details Name: us-gaap\_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap\_ Data Type: dt:types:textBlockItemType Balance Type: na Period Type: durationCO-DEVELOPMENT-OPTIONS-12-Months-Ended-Dec-31, 2023-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 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. 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 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-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. X-ReferencesNo definition available. Details-Name: us-gaap-GoodwillAndIntangibleAssetsDisclosureAbstract-namespace-prefix: us-gaap-Data-Type: xbrli:stringItemType-Balance-Type: na-Period-Type: durationX-DefinitionThe entire disclosure for all or part of the information related to intangible assets. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org//350-30/tableOfContent-Details-Name: us-gaap-IntangibleAssetsDisclosureTextBlock-namespace-prefix: us-gaap-Data-Type: dt:types:textBlockItemType-Balance-Type: na-Period-Type: duration>DEBT-12-Months-Ended-Dec-31-2023 Debt Disclosure [Abstract] DEBT NOTE 4-DEBT In January 2020, the Company entered into a senior secured note agreement with an unrelated party. The principal amount of \$ 500,000, which is secured by a security agreement, together with interest at 8%, plus additional 2% in the event of default, was due February 8, 2021. On April 14, 2022, the Company entered into a debt modification agreement with the note holder, extending the maturity to July 31, 2022. The extension was executed in exchange for consideration of warrants exchangeable for 400,000 shares of common stock at a price of \$ 1.50 per share issued to the debt holders on January 28, 2022. See Note 5 for details of warrants. In December of 2022, a \$ 500,000 payment was made, along with an interest payment of \$ 135,671, which satisfied the note in full. In January 2020, the Company entered into a senior secured note agreement with an unrelated party. The principal amount of \$ 167,000, which is secured by a security agreement, together with interest at 8%, plus additional 2% in the event of default, was due February 8, 2021. On April 14, 2022, the Company entered into a debt modification agreement with the note holder, extending the maturity to July 31, 2022. The extension was executed in exchange for consideration of warrants exchangeable for 250,000 shares of common stock at a price of \$ 1.50 per share issued to the debt holders on January 28, 2022. See Note 5 for details of warrants. In July of 2022, a \$ 50,000 payment was made toward principal. In November of 2022, a \$ 117,000 payment was made, along with an interest payment of \$ 42,893, which satisfied the note in full. In 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. 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. Maturities of notes payable are as follows for the years ended December 31, Schedule of maturities for long-term debt 2024 \$ 975,000 2025-2026-2027 1,420 2028 3,256 Thereafter 145,324 Total notes payable \$ 1,125,000 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. 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 over 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 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 Description Level December 31, December 31, Warrant Liability—Public Warrants \$ 232, 500 \$ 750, 000 Warrant Liability—Private Placement Warrants \$ 324, 750 \$ 375, 000 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. 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: Schedule of fair value assumptions December 31, 2023 December 31, 2022 Risk-free interest rate 3.84% 3.97% Expected volatility 82.12% 67.1% Exercise price \$ 11.50 \$ 11.50 Stock Price \$ 0.78 \$ 1.53 The following table presents the changes in the fair value of warrant liabilities: Schedule of changes in fair value of warrant liabilities Private Placement Public Warrant Liabilities Fair value as of December 31, 2022 \$ 375,000 \$ 750,000 \$ 1,125,000 Change in valuation inputs 1, 012, 500 375, 000 1, 387, 500 Fair value as of March 31, 2023 1, 387, 500 1, 125, 000 2, 512, 500 Change in valuation inputs 75, 000 (600, 000) (525, 000) Fair value as of June 30, 2023 1, 462, 500 525, 000 1, 987, 500 Change in valuation inputs (1, 253, 625) (355, 500) (1, 609, 125) Fair value as of September 30, 2023 208, 875 169, 500 378, 375 Change in valuation inputs 115, 875 63, 000 178, 875 Fair value as of December 31, 2023 \$ 324, 750 \$ 232, 500 \$ 557, 250 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. X-References No definition available. Details Name: us-gaap-DebtDisclosureAbstract Namespace Prefix: us-gaap-Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition The entire disclosure for long-term debt. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 470-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/470/tableOfContentDetails> Name: us-gaap-LongTermDebtTextBlock Namespace Prefix: us-gaap-Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration CAPITAL STRUCTURE 12 Months Ended Dec. 31, 2023 Equity [Abstract] CAPITAL STRUCTURE NOTE 5—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 December 31, 2023 the Company had 35,331,036 shares of its common stock issued and outstanding, and on December 31, 2022 the Company had 19,566,839 shares of its common stock issued. In 2023 and 2022, the Company raised capital by issuance of common stock above the stated par value. The contributed capital recognized as additional paid-in capital during the years ended December 31, 2023 and 2022 was \$ 499,950 and \$ 3,271,445, respectively. During the years ended December 31, 2023 and 2022, 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 December 31, 2023, 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. 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 only be exercised on or after January 31, 2024 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 \$ 200,000 and a \$ 1,000,000 note receivable at a 6% per annum interest rate due on November 29, 2024.

**Treasury Stock**—As part of the Merger in February of 2021, Coeptis Therapeutics, Inc., our wholly-owned subsidiary, repurchased 110,762 shares of its common stock previously held by shareholders of Vinings Holdings Inc. (the former name of Coeptis Therapeutics, Inc.). The stock was recorded at the cost paid for it, of \$ 247,165 and held as treasury stock for the duration of 2021. Subsequent to year end, the Company retired the 110,762 shares of treasury stock, as of February 18, 2022. There was no treasury stock at December 31, 2023 and 2022.

**Preferred Stock**—As of December 31, 2023 and 2022 the Company had no shares of preferred stock issued and outstanding. As of December 31, 2021, Coeptis Therapeutics, Inc., our wholly-owned subsidiary, had 8,000 shares of its Series B Preferred Stock issued and outstanding. The Series B Preferred Stock was converted into common equity immediately prior to the consummation of the Business Combination, and the shares of common stock received in such conversion were exchanged for shares of common stock in the Company at the closing of the Business Combination.

**Stock-Based Compensation**—Stock-Based Compensation A summary of the Company's stock option activity is as follows: Schedule of stock option activity Shares Underlying Options Weighted Average Exercise Price Weighted Average Contractual Life (Years) Intrinsic Value Outstanding at December 31, 2022 — Granted 1,757,500 \$ 2.01-8.78 \$ — Forfeited — Exercised — Outstanding at December 31, 2023 1,757,500 \$ 2.01-7.97 \$ — 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 For the year ended December 31, 2023 Expected term, in years 5.53 Expected volatility 79.87% Risk-free interest rate 3.85% Dividend yield — Common Stock Warrants —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. 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.

**Warrant Holder 1**—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 per share, 500,000 shares at \$ 2 per share, and 500,000 shares at \$ 5 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.

**Warrant Holder 2**—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 per share, 100,000 shares at \$ 2 per share, and 100,000 shares at \$ 5 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.

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 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.

**Warrant Holder 3**—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 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.

**Warrant Holder 4**—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.

**Warrant Holder 5**—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 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.

**Warrant Holder 6**—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.

**Warrant Holder 7**—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 400,000 shares of common stock at a price of \$ 1.50 per share. The warrants expire on January 31, 2024. 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.

**Warrant Holder 8**—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.

**Warrant Holder 9**—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.

**Warrant Holder 10**—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.

**Warrant Holder 11**—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 per share and 150,000 shares at \$ 2 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. Warrant Holder 12—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. Warrant Holder 13—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. Warrant Holder 14—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 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. Warrant Holder 15—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. Warrant Holder 16—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. Warrant Holder 17—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. Warrant Holder 18—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 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. Warrant Holder 19—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 300,000 shares of common stock at a price of \$ 1.50 per share. The warrants expire on April 1, 2027. As part of the call, 300,000 warrants at \$ 1.50 per share were exercised on September 14, 2022. As of December 31, 2023, none of these warrants were outstanding. Warrant Holder 20—On January 3, 2023, 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 \$ 2.50 per share. The warrants expire on January 2, 2027. As of December 31, 2023, all warrants remain outstanding. Warrant Holder 21—On January 3, 2023, Coeptis Therapeutics, Inc., issued a warrant to a third party in exchange for professional services, granting the warrant holder the right to purchase 250,000 shares of common stock at a price of \$ 1.90 per share. The warrants expire on January 19, 2027. As of December 31, 2023, all warrants remain outstanding. Warrant Holder 22—On June 16, 2023, Coeptis Therapeutics, Inc., issued a warrant to a third party in conjunction with an investment, granting the warrant holder the right to purchase 126,000 shares of common stock at a price of \$ 1.25 per share. The warrants expire on December 16, 2028. On October 23, 2023, the Company issued an additional warrant in conjunction with an investment, granting the warrant holder the right to purchase an additional 66,000 shares of common stock at a price of \$ 1.40 per share. The warrants expire on April 26, 2029. As of December 31, 2023, all warrants remain outstanding. Warrant Holder 23—On June 16, 2023, Coeptis Therapeutics, Inc., issued a warrant to a third party in conjunction with an investment, granting the warrant holder the right to purchase 84,000 shares of common stock at a price of \$ 1.25 per share. The warrants expire on December 16, 2028. On October 23, 2023, the Company issued an additional warrant in conjunction with an investment, granting the warrant holder the right to purchase an additional 48,000 shares of common stock at a price of \$ 1.40 per share. The warrants expire on April 26, 2029. As of December 31, 2023, all warrants remain outstanding. Warrant Holder 24—On October 23, 2023, Coeptis Therapeutics, Inc., issued a warrant to a third party in conjunction with an investment, granting the warrant holder the right to purchase 6,000 shares of common stock at a price of \$ 1.40 per share. The warrants expire on April 26, 2029. As of December 31, 2023, all warrants remain outstanding. On April 19, 2022, Coeptis Therapeutics, Inc. initiated a warrant conversion call for certain warrants and on April 20, 2022, for additional warrants. The original expiration for the warrant conversions was set as May 19, 2022, and May 20, 2022. The expiration date was extended and moved to June 30, 2022. A second extension moved the expiration to July 15, 2022, and the third extension moved the expiration date for the warrant conversions to August 1, 2022. The final extension was extended and moved to September 13, 2022. Warrants that were part of the call and not exercised by this date have expired. The warrants listed above and issued since May 28, 2021 and as of December 31, 2023 were valued using the Black-Scholes option pricing model using the following assumptions: 1) exercise price ranging from \$ 1.40 to \$ 14.84 per share, 2) fair value ranging from \$ 1.36 to \$ 6.00 per share, 3) discount rate ranging from 1.15% to 4.81%, 3) dividend rate of 0%, and 4) a term ranging from 2 to 5 years. The warrants listed below were not valued using the Black-Scholes option pricing model. As above, on June 16, 2023, the Company completed a public offering issuing 1,350,000 pre-funded warrants, 3,062,500 Series A Warrants and 3,062,500 Series B Warrants. The Pre-funded warrants are immediately exercisable, at a price of \$ 0.0001 per share, with no expiration date. As of December 31, 2023, all of the 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 6 months from the date of the offering. The Series Warrants are exercisable for a term of five years following the initial exercise date. As above, on October 26, 2023, the Company completed a private placement of 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. The Pre-funded warrants are immediately exercisable, at a price of \$ 0.001 per share, with no expiration date. 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 5 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. As above, 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 only be exercised on or after January 31, 2024 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 \$ 200,000 and a \$ 1,000,000 note receivable at a 6% per annum interest rate due on November 29, 2024. All warrants outstanding, regardless of valuation method are listed below: Schedule of warrants outstanding Outstanding at Reference Date Issued Exercise price Expiration December 31, 2022 Coral Investment Partners 11/23/2020 \$ 5.94 11/23/2023 168,434 Coral Investment Partners 11/23/2020 \$ 14.84 11/23/2023 168,435 Warrant Holder 1 5/28/2021 \$ 2.97 5/13/2026 167,593 167,592 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 101,061 101,061 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 67,374 Warrant Holder 6 1/28/2022 \$ 4.45 1/31/2024 84,217 84,217 Warrant Holder 7 1/28/2022 \$ 4.45 1/31/2024 134,747 134,747 Warrant Holder 11 1/28/2022 \$ 2.97 1/31/2024 50,530 50,530

Warrant Holder 11/1/28/2022 \$ 5,941/31/2024 50,530 50,530 Warrant Holder 11/4/14/2022 \$ 4,451/31/2024 57,268 57,268 Warrant Holder 18/3/30/2022 \$ 8,913/30/2024 84,217 84,217 Warrant Holder 20/1/3/2023 \$ 2,501/2/2027 100,000 Warrant Holder 21/1/20/2023 \$ 1,901/19/2027 250,000 Pre-Funded Warrants 1/6/16/2023 \$ 0.0001 \* Series Warrants A & B 6/16/2023 \$ 1,361/2/2028 6,125,000 Series Warrants A 10/23/2023 \$ 1,364/2/2025 2,000,000 Series Warrants B 10/23/2023 \$ 1,364/2/2029 2,000,000 Warrant Holder 22/6/16/2023 \$ 1,251/2/2028 126,000 Warrant Holder 22/10/23/2023 \$ 1,404/2/2029 66,000 Warrant Holder 23/6/16/2023 \$ 1,251/2/2028 84,000 Warrant Holder 23/10/23/2023 \$ 1,404/2/2029 48,000 Warrant Holder 24/10/23/2023 \$ 1,404/2/2029 6,000 Pre-Funded Warrants 2/12/28/2023 \$ 0.0000 \* 1,200,000 Total Warrants outstanding 13,232,043 1,563,911 \* Pre-funded warrants, do not expire. 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. X—ReferencesNo definition available. Details Name: us-gaap\_EquityAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli:stringItem Type: Balance Type: na:Period Type: durationX-DefinitionThe entire disclosure for equity. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147481112/505-10-50-13)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-\(h\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-13-Subparagraph-(h)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147481112/505-10-50-13)Reference 3: 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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. 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. 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 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. 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. 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. 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, and no payments have been made as of December 31, 2023. 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. 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 I 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 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 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 term of the SSA is six months from the effective date. 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. X-ReferencesNo definition available. Details Name: us-gaap-CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap-Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure for commitments and contingencies. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 440-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482648/440-10-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 440-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482648/440-10-50-4)Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 450-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org//450/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 954-SubTopic 440-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480327/954-440-50-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 450-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org//450/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 954-SubTopic 440-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480327/954-440-50-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 440-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482648/440-10-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 440-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482648/440-10-50-4)Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 440-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org//440/tableOfContent> Details Name: us-gaap-CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap-Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration401 (k) PROFIT-SHARING PLAN 12 Months Ended Dec. 31, 2023 Retirement Benefits [ Abstract ] 401 (k) PROFIT-SHARING PLAN NOTE 7 — 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 years ended December 31, 2023 and 2022, no employer contributions were made. X-DefinitionThe entire disclosure of an entity’s employee compensation and benefit plans, excluding share-based compensation and including, but not limited to, postemployment and postretirement benefit plans, defined benefit pension plans, defined contribution plans, non-qualified and supplemental benefit plans, deferred compensation, life insurance, severance, health care, unemployment and other benefit plans. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 710-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org//710/tableOfContentReference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 712-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org//712/tableOfContentReference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 715-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org//715/tableOfContent> Details Name: us-gaap-CompensationAndEmployeeBenefitPlansOtherThanShareBasedCompensationTextBlock Namespace Prefix: us-gaap-Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap-CompensationAndRetirementDisclosureAbstract Namespace Prefix: us-gaap-Data Type: xbrli:stringItemType Balance Type: na Period Type: durationINCOME TAXES 12 Months Ended Dec. 31, 2023 Income Tax Disclosure [ Abstract ] INCOME TAXES NOTE 8 — INCOME TAXES 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. 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) Provision for federal / state income taxes \$ — \$ — 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 % 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 % 11, 648, 000 30.8 % Provision for income taxes (benefit) \$ — \$ — The Company’s calculation of net operating loss carryforwards: Schedule of net operating loss carryforwards As of December 31, 2023-2022 Deferred tax assets-Net operating loss carryforwards \$ 22, 473, 712 \$ 18, 429, 000 Derivative liability warrants — 349, 000 Section 174 research and development 1, 799, 825 — PPE and intangible assets 416, 708 — State taxes (1, 554, 275) — Total deferred tax assets 23, 135, 970 18, 778, 000 Less valuation allowance (23, 135, 970) (18, 778, 000) Net deferred tax assets \$ — \$ — 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. X-ReferencesNo definition available. Details Name: us-gaap-IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure for income taxes. Disclosures may include net deferred tax liability or asset recognized in an enterprise's statement of financial position, net change during the year in the total valuation allowance, approximate tax effect of each type of temporary difference and carryforward that gives rise to a significant portion of deferred tax liabilities and deferred tax assets, utilization of a tax carryback, and tax uncertainties information. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 13-Publisher FASB-URI https://asc.fasb.org//1943274/2147480990/946-20-50-13>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.4-08\(h\)\(2\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(h)(2))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org//740/tableOfContentReference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 14-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-14>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 21-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-21>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 270-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-270-1>Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 17-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-17](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 17-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-17)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB TOPIC 6.1.5-Q1\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB TOPIC 6.1.5-Q1)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479360/740-10-S99-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SAB Topic 11.C\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479360/740-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SAB Topic 11.C)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479360/740-10-S99-2)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482603/740-30-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482603/740-30-50-2)Details Name: us-gaap-IncomeTaxDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationNOTE RECEIVABLE 12 Months Ended Dec. 31, 2023 Credit Loss [Abstract] NOTE RECEIVABLE NOTE 9 — NOTE RECEIVABLE 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. 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. 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. 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. In September 2023, the Company entered into a note agreement with a third-party borrower. The Company agreed to issue 2,400,000 shares of common stock to the borrower for a principal sum amount of \$ 2,000,000. 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. In December 2023, the Company entered into a note agreement with a third-party borrower. 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 unpaid principal balance of the note bears interest at 6% per annum and is due and payable to the Company on the Maturity Date, November 29, 2024. X-DefinitionThe entire disclosure for accounts receivable, contract receivable, receivable held-for-sale, and nontrade receivable. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 310-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org//310/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 326-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org//326/tableOfContent>Details Name: us-gaap\_AccountsAndNontradeReceivableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap-CreditLossAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: durationRELATED PARTY TRANSACTION 12 Months Ended Dec. 31, 2023 Related Party Transactions [Abstract] RELATED PARTY TRANSACTION NOTE 10 — RELATED PARTY TRANSACTION In September 2023, the Company entered into a transaction with AG Bio Life Capital 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, \$ 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 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. X-ReferencesNo definition available. Details Name: us-gaap-RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147480990/946-20-50-2>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 5-Publisher FASB-URI https://asc.fasb.org//1943274/2147480990/946-20-50-5>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147480990/946-20-50-6>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481062/946-235-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481062/946-235-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481062/946-235-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481062/946-235-50-2)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 850-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483326/850-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 850-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d)-Publisher FASB-URI 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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. X—ReferencesNo definition available. Details-Name: us-gaap-SubsequentEventsAbstract-namespace-Prefix: us-gaap-Data-Type: xbrli:stringItemType-Balance-Type: na-Period-Type: durationX—DefinitionThe entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-855-Name-Accounting-Standards-Codification-Publisher-FASB-URI-https://asc.fasb.org/855/tableOfContentReference-2>: [http://www.xbrl.org/2003/role/disclosureRef-Topic-855-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483399/855-10-50-2Details-Name-us-gaap-SubsequentEventsTextBlock-namespace-Prefix-us-gaap-Data-Type-dtr-types-textBlockItemType-Balance-Type-na-Period-Type-durationSUMMARY-OF-SIGNIFICANT-ACCOUNTING-POLICIES-\(Policies\)-12-Months-Ended-Dec-31-2023-Accounting-Policies-Abstract](http://www.xbrl.org/2003/role/disclosureRef-Topic-855-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483399/855-10-50-2Details-Name-us-gaap-SubsequentEventsTextBlock-namespace-Prefix-us-gaap-Data-Type-dtr-types-textBlockItemType-Balance-Type-na-Period-Type-durationSUMMARY-OF-SIGNIFICANT-ACCOUNTING-POLICIES-(Policies)-12-Months-Ended-Dec-31-2023-Accounting-Policies-Abstract)] Cash Cash—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. Property and Equipment Property and Equipment—Fixed assets are stated at cost and depreciation is computed using the straight-line method for financial statement purposes. Intangible Assets—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. Intangible Assets—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. Research and Development Research and Development—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. Impairment 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. Derivative Liability Warrants 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. Income Taxes Income Taxes—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. The Income Taxes 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. Use of Estimates 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. Employee and Non-Employee Share-Based Compensation Employee and Non-Employee Share-Based Compensation—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. 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. 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 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. Revenue Recognition Revenue Recognition—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. Earnings Per Share Earnings Per Share—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. Going Concern Going Concern — 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. Fair Value of Financial Instruments Fair Value of Financial Instruments — 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. X-ReferencesNo definition available. Details Name: coop\_GoingConcernPolicyTextBlock Namespace Prefix: coop\_ Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX-ReferencesNo definition available. Details Name: us\_gaap\_AccountingPoliciesAbstract Namespace Prefix: us\_gaap\_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-230-SubTopic-10-Section-50-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482913/230-10-50-1> Details Name: us\_gaap\_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us\_gaap\_ Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for salaries, bonuses, incentive awards, postretirement and postemployment benefits granted to employees, including equity-based arrangements; discloses methodologies for measurement, and the bases for recognizing related assets and liabilities and recognizing and reporting compensation expense. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-718-SubTopic-10-Section-50-Paragraph-2-Subparagraph-\(b\),\(f\)\(1\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-718-SubTopic-10-Section-50-Paragraph-2-Subparagraph-(b),(f)(1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2) Details Name: us\_gaap\_CompensationRelatedCostsPolicyTextBlock Namespace Prefix: us\_gaap\_ Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for its derivative instruments and hedging activities. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-SubTopic-10-Topic-815-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480434/815-10-50-2> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-4-08-\(n\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-4-08-(n))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1) Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-815-SubTopic-10-Section-50-Paragraph-1A-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480434/815-10-50-1A> Reference 4: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-815-SubTopic-10-Section-50-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480434/815-10-50-1> Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-815-SubTopic-10-Section-50-Paragraph-4-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480434/815-10-50-4> Reference 6: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-815-SubTopic-10-Section-50-Paragraph-7-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480434/815-10-50-7> Details Name: us\_gaap\_DerivativesPolicyTextBlock Namespace Prefix: us\_gaap\_ Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-260-SubTopic-10-Section-50-Paragraph-1-Subparagraph-\(e\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-260-SubTopic-10-Section-50-Paragraph-1-Subparagraph-(e)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-1) Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-260-SubTopic-10-Section-50-Paragraph-2-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-2> Details Name: us\_gaap\_EarningsPerSharePolicyTextBlock Namespace Prefix: us\_gaap\_ Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for determining the fair value of financial instruments. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-60-Paragraph-1-SubTopic-10-Topic-820-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482053/820-10-60-1> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-SubTopic-10-Topic-825-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-1> Details Name: us\_gaap\_FairValueOffinancialInstrumentsPolicy Namespace Prefix: us\_gaap\_ Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-360-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-\(SAB-Topic-5-CC\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480091/360-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-360-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-(SAB-Topic-5-CC)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480091/360-10-S99-2) Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-05-Paragraph-4-SubTopic-10-Topic-360-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482338/360-10-05-4> Details Name: us\_gaap\_ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock Namespace Prefix: us\_gaap\_ Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210-6-03-\(h\)\(1\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210-6-03-(h)(1))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479886/946-10-S99-3) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-17-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-17](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-17-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-17) Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-9-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-9> Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-25-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482525/740-10-45-25> Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-28-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482525/740-10-45-28> Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-19-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-19> Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482765/220-10-50-1> Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-20-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482685/740-10-50-20> Details Name: us\_gaap\_IncomeTaxPolicyTextBlock Namespace Prefix: us\_gaap\_ Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for finite-lived

intangible assets. This accounting policy also might address: (1) the amortization method used; (2) the useful lives of such assets; and (3) how the entity assesses and measures impairment of such assets. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 926-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 5-Publisher FASB-URI https://asc.fasb.org/1943274/2147483154/926-20-50-5>Reference 2: [http://www.xbrl.org/2003/role/exampleRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-4](http://www.xbrl.org/2003/role/exampleRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-4)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 920-SubTopic 350-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483256/920-350-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 920-SubTopic 350-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483256/920-350-50-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 920-SubTopic 350-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483256/920-350-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 920-SubTopic 350-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483256/920-350-50-4)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 920-SubTopic 350-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483256/920-350-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 920-SubTopic 350-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483256/920-350-50-4)Reference 6: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 350-SubTopic 30-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 350-SubTopic 30-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482665/350-30-50-2)Details Name: us-gaap\_IntangibleAssetsFintelLivedPolicyNamespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. ReferencesNo definition available. Details Name: us-gaap\_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. ReferencesReference 1: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 1-SubTopic 10-Topic 360-Publisher FASB-URI https://asc.fasb.org/1943274/2147482099/360-10-50-1>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03 \(a\) \(8\) \(a\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03 (a) (8) (a))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/944-210-S99-1)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 6-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147480321/958-360-50-6>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(d\)-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147480321/958-360-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d)-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147480321/958-360-50-1)Details Name: us-gaap\_PropertyPlantAndEquipmentPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for costs it has incurred (1) in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process; or (2) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 730-SubTopic 10-Name Accounting Standards Codification-Section 05-Paragraph 1-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483044/730-10-05-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 730-SubTopic 10-Name Accounting Standards Codification-Section 05-Paragraph 1-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483044/730-10-05-1)Details Name: us-gaap\_ResearchAndDevelopmentExpensePolicyNamespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-07 \(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-07 (1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-1)Reference 2: [http://www.xbrl.org/2003/role/exampleRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-4](http://www.xbrl.org/2003/role/exampleRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-4)Reference 3: [http://www.xbrl.org/2003/role/exampleRef-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(e\)-SubTopic 10-Topic 235-Publisher FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-4](http://www.xbrl.org/2003/role/exampleRef-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (e)-SubTopic 10-Topic 235-Publisher FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-4)Details Name: us-gaap\_RevenueRecognitionPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. ReferencesReference 1: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 275-SubTopic 10-Section 50-Paragraph 9-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-9>Reference 2: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 275-SubTopic 10-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-4>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(e\)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (e)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-1)Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 11-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-11>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 12-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-12>Reference 7: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 275-SubTopic 10-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-8>Details Name: us-gaap\_UseOfEstimatesNamespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationDEBT (Tables) 12 Months Ended Dec. 31, 2023 Debt Disclosure [Abstract] Schedule of maturities for long-term debtSchedule of maturities for long-term debt 2024 \$ 975,000 2025 — 2027 1,420 2028 3,256 Thereafter 145,324 Total notes payable \$ 1,125,000 Schedule of fair value hierarchySchedule of fair value hierarchy Description Level December 31, December 31, Warrant Liability — Public Warrants \$ 232,500 \$ 750,000 Warrant Liability — Private Placement Warrants \$ 324,750 \$ 375,000 Schedule of fair value assumptionsSchedule of fair value assumptions December 31, 2023 December 31, 2022 Risk-free interest rate 3.84 % 3.97 % Expected volatility 82.12 % 67.1 % Exercise price \$ 11.50 \$ 11.50 Stock Price \$ 0.78 \$ 1.53 Schedule of changes in fair value of warrant liabilitiesSchedule of changes in fair value of warrant liabilities Private Placement Public Warrant Liabilities Fair value as of December 31, 2022 \$ 375,000 \$ 750,000 \$ 1,125,000 Change in valuation inputs 1, 012,500 375,000 1, 387,500 Fair value as of March 31, 2023 1, 387,500 1, 125,000 2, 512,500 Change in valuation inputs 75,000 (600,000) (525,000) Fair value as of June 30, 2023 1, 462,500 525,000 1, 987,500 Change in valuation inputs (1, 253,625) (355,500) (1, 609,125) Fair value as of September 30, 2023 208,875 169,500 378,375 Change in valuation inputs 115,875 63,000 178,875 Fair value as of December 31, 2023 \$ 324,750 \$ 232,500 \$ 557,250 X-ReferencesNo definition available. Details Name: eoep\_ScheduleOfChangesInFairValueOfWarrantLiabilitiesTableTextBlock Namespace Prefix: eoep\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap\_DebtDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of assets and liabilities, including [financial] instruments measured at fair value that are classified in stockholders' equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Details Name: us-gaap\_ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of maturity and sinking fund requirement for long-

term debt. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-SubTopic-10-Topic-470-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481544/470-10-50-1-Details-Name-us-gaap-ScheduleOfMaturitiesOfLongTermDebtTableTextBlock> Namespace Prefix: us-gaap Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of the activity in the balance of servicing liabilities subsequently measured at fair value (including a description of where changes in fair value are reported in the statement of income for each period for which results of operations are presented), including but not limited to, the following: beginning and ending balances, additions (through assumptions of servicing obligations, and servicing obligations that result from transfers of financial assets), disposals, changes in fair value during the period resulting from changes in inputs or assumptions used in the valuation model, other changes in fair value and a description of those changes, and other changes that affect the balance and a description of those changes. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-860-SubTopic-50-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481229/860-50-50-3-Details-Name-us-gaap-ScheduleOfServicingLiabilitiesAtFairValueTextBlock](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-860-SubTopic-50-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481229/860-50-50-3-Details-Name-us-gaap-ScheduleOfServicingLiabilitiesAtFairValueTextBlock) Namespace Prefix: us-gaap Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationCAPITAL STRUCTURE (Tables) 12-Months Ended Dec. 31, 2023 Equity [Abstract] Schedule of stock option activitySchedule of stock option activity Shares Underlying Weighted Average Exercise Price Weighted Average Contractual Life (Years) Intrinsic Value Outstanding at December 31, 2022 — Granted 1,757,500 \$ 2.01 8.78 \$ — Forfeited — Exercised — Outstanding at December 31, 2023 1,757,500 \$ 2.01 7.97 \$ — Schedule of options assumptionsSchedule of options assumptions For the year ended December 31, 2023 Expected term, in years 5.53 Expected volatility 79.87 % Risk-free interest rate 3.85 % Dividend yield — Schedule of warrants outstandingSchedule of warrants outstanding Outstanding at Reference Date Issued Exercise price Expiration December 31, 2022 December 31, 2022 Coral Investment Partners 11/23/2020 \$ 5.94 11/23/2023 — 168,434 Coral Investment Partners 11/23/2020 \$ 14.84 11/23/2023 — 168,435 Warrant Holder 1 5/28/2021 \$ 2.97 5/13/2026 167,593 167,592 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 101,061 101,061 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 67,374 Warrant Holder 6 1/28/2022 \$ 4.45 1/31/2024 84,217 84,217 Warrant Holder 7 1/28/2022 \$ 4.45 1/31/2024 134,747 134,747 Warrant Holder 11 1/28/2022 \$ 2.97 1/31/2024 50,530 50,530 Warrant Holder 11 1/28/2022 \$ 5.94 1/31/2024 50,530 530 Warrant Holder 11 4/14/2022 \$ 4.45 1/31/2024 57,268 57,268 Warrant Holder 18 3/30/2022 \$ 8.91 3/30/2024 84,217 84,217 Warrant Holder 20 1/3/2023 \$ 2.50 1/2/2027 100,000 — Warrant Holder 21 1/20/2023 \$ 1.90 1/19/2027 250,000 — Pre-Funded Warrants 1 6/16/2023 \$ 0.0001 \* — Series Warrants A & B 6/16/2023 \$ 1.36 12/16/2028 6,125,000 — Series Warrants A 10/23/2023 \$ 1.36 4/26/2025 2,000,000 — Series Warrants B 10/23/2023 \$ 1.36 4/26/2029 2,000,000 — Warrant Holder 22 6/16/2023 \$ 1.25 12/16/2028 126,000 — Warrant Holder 22 10/23/2023 \$ 1.40 4/26/2029 66,000 — Warrant Holder 23 6/16/2023 \$ 1.25 12/16/2028 84,000 — Warrant Holder 23 10/23/2023 \$ 1.40 4/26/2029 48,000 — Warrant Holder 24 10/23/2023 \$ 1.40 4/26/2029 6,000 — Pre-Funded Warrants 2 12/28/2023 \$ 0.0000 \* 1,200,000 — Total Warrants outstanding 13,232,043 1,563,911 \* Pre-funded warrants, do not expire. 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. X-ReferencesNo definition available. Details Name: us-gaap-EquityAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year; grants; exercises, forfeitures, and weighted-average grant date fair value. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(d\)-SubTopic-10-Section-50-Paragraph-2-Subparagraph-\(c\)-\(1\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details-Name-us-gaap-ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-718-SubTopic-10-Section-50-Paragraph-2-Subparagraph-(c)-(1)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details-Name-us-gaap-ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock) Namespace Prefix: us-gaap Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of the significant assumptions used during the year to estimate the fair value of stock options, including, but not limited to: (a) expected term of share options and similar instruments, (b) expected volatility of the entity's shares, (c) expected dividends, (d) risk-free rate (s), and (e) discount for post-vesting restrictions. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-718-SubTopic-10-Section-50-Paragraph-2-Subparagraph-\(f\)-\(2\)-Name-Accounting-Standards-Codification-Paragraph-2-Section-50-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details-Name-us-gaap-ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-718-SubTopic-10-Section-50-Paragraph-2-Subparagraph-(f)-(2)-Name-Accounting-Standards-Codification-Paragraph-2-Section-50-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-2-Details-Name-us-gaap-ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock) Namespace Prefix: us-gaap Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of warrants or rights issued. Warrants and rights outstanding are derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months. Disclose the title of issue of securities called for by warrants and rights outstanding, the aggregate amount of securities called for by warrants and rights outstanding, the date from which the warrants or rights are exercisable, and the price at which the warrant or right is exercisable. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-718-SubTopic-10-Section-50-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-1-Details-Name-us-gaap-ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-718-SubTopic-10-Section-50-Paragraph-1-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480429/718-10-50-1-Details-Name-us-gaap-ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock) Namespace Prefix: us-gaap Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationCOMMITMENTS AND CONTINGENCIES (Tables) 12-Months Ended Dec. 31, 2023 Commitments and Contingencies Disclosure [Abstract] Schedule of future minimum rental paymentsSchedule 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 X-ReferencesNo definition available. Details Name: us-gaap-CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478964/842-20-50-6-Details-Name-us-gaap-LesseeOperatingLeaseLiabilityMaturityTableTextBlock> Namespace Prefix: us-gaap Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationINCOME TAXES (Tables) 12-Months Ended Dec. 31, 2023 Income Tax Disclosure [Abstract] Schedule of effective income tax reconciliationSchedule 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) Provision for federal/state income taxes \$ — \$ — Schedule of income tax provisionSchedule 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% 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% 11,648,000 30.8% Provision for income taxes (benefit) \$ — \$ — Schedule of net operating loss carryforwardsSchedule of net operating loss carryforwards As of December 31, 2023 2022 Deferred tax assets Net operating loss carryforwards \$ 22,473,712 \$ 18,429,000 Derivative liability warrants — 349,000 Section 174 research and development 1,799,825 — PPE and intangible assets 416,708 — State taxes (1,554,275) — Total deferred tax assets 23,135,970 18,778,000 Less valuation allowance (23,135,970) (18,778,000) Net deferred tax assets \$ — \$ — X-ReferencesNo definition available. Details Name: us-

gaap\_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition Tabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning-of-the-year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Paragraph 9-Section 50-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9> Details Name: us-gaap-ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock Namespace Prefix: us-gaap Data Type: dtl-types:textBlockItemType Balance Type: na Period Type: durationX-Definition Tabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Paragraph 12-Section 50-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12> Details Name: us-gaap-ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock Namespace Prefix: us-gaap Data Type: dtl-types:textBlockItemType Balance Type: na Period Type: durationX-Definition Tabular disclosure of pertinent information, such as tax authority, amounts, and expiration dates, of net operating loss carryforwards, including an assessment of the likelihood of utilization. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-3> Details Name: us-gaap-SummaryOfOperatingLossCarryforwardsTextBlock Namespace Prefix: us-gaap Data Type: dtl-types:textBlockItemType Balance Type: na Period Type: durationX-Definition SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative)-USD (\$) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Accounting Policies [Abstract] Cash, Uninsured Amount \$ 1, 219, 000 \$ 3, 541, 000 Depreciation, Depletion and Amortization, Nonproduction 1, 235 1, 384 Research and development expenses 6, 668, 244 20, 887 Impairment charges Uncertain tax positions Accumulated deficit 87, 356, 260 66, 089, 723 Net Income (Loss) Attributable to Parent \$ 21, 266, 537 \$ 37, 574, 217X-References No definition available. Details Name: us-gaap-AccountingPoliciesAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition Amount of write-down of assets recognized in the income statement. Includes, but is not limited to, losses from tangible assets, intangible assets and goodwill. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(b\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (b)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 360-SubTopic 10-Section 45-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147482130/360-10-45-4> Details Name: us-gaap-AssetImpairmentCharges Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-Definition The amount of cash as of the balance sheet date that is not insured by the Federal Deposit Insurance Corporation. References No definition available. Details Name: us-gaap-CashUninsuredAmount Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-Definition The current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(b\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (b)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 360-SubTopic 10-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482099/360-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 360-SubTopic 10-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482099/360-10-50-1) Details Name: us-gaap-DepreciationAndAmortization Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-Definition The portion of profit or loss for the period, net of income taxes, which is attributable to the parent. 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Codification-Section 50-Paragraph 11-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11) Reference 12: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-4> Reference 13: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147480167/946-830-55-10> Reference 14: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147483581/946-220-45-7> Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 7-04 \(18\)\)-Publisher FASB-URI 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[http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-\(SX-210-13-02-\(a\)-\(4\)-\(iii\)-\(A\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-(SX-210-13-02-(a)-(4)-(iii)-(A)))—Publisher FASB—URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference-26>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-\(SX-210-13-02-\(a\)-\(4\)-\(iii\)-\(B\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-(SX-210-13-02-(a)-(4)-(iii)-(B)))—Publisher FASB—URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference-27>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-\(SX-210-13-02-\(a\)-\(4\)-\(iv\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-(SX-210-13-02-(a)-(4)-(iv)))—Publisher FASB—URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference-28>; 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or (2) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process whether intended for sale or the entity's use, during the reporting period charged to research and development projects, including the costs of developing computer software up to the point in time of achieving technological feasibility, and costs allocated in accounting for a business combination to in-process projects deemed to have no alternative future use. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic-730-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Publisher-FASB-URI); <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-912-SubTopic-730-Name-Accounting-Standards-Codification-Section-25-Paragraph-1-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482517/912-730-25-1Reference-3>; <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-985-SubTopic-20-Section-50-Paragraph-1-Publisher-FASB-URI> [https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference-2](https://asc.fasb.org/1943274/2147481283/985-20-50-1-Details-Name:us-gaap-ResearchAndDevelopmentExpense-namespace-Prefix:us-gaap-Data-Type:xbrli:monetaryItemType-Balance-Type:debit-Period-Type:durationX-Definition-Amount of accumulated undistributed earnings (deficit). ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef-Topic-852-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-10-Publisher-FASB-URI); [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-40-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-\(g\)-\(2\)-\(i\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-40-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-(g)-(2)-(i)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference-3>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-40-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-\(h\)-\(2\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-40-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-(h)-(2)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference-4>; <http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-11-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference-5>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-7-03-\(a\)-\(23\)-\(a\)-\(4\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-7-03-(a)-(23)-(a)-(4)))—Publisher FASB—URI <https://asc.fasb.org/1943274/2147479440/944-210-S99-1Reference-6>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-04-\(17\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-6-04-(17)))—Publisher FASB—URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference-7>; [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-3-04\)-Publisher-FASB-URI](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-3-04)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference-8>; [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-\(30\)-\(a\)-\(2\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-5-02-(30)-(a)-(2)))—Publisher FASB—URI [https://asc.fasb.org/1943274/2147482685/740-10-50-15AReference-2](https://asc.fasb.org/1943274/2147480566/210-10-S99-1-Details-Name:us-gaap-RetainedEarningsAccumulatedDeficit-namespace-Prefix:us-gaap-Data-Type:xbrli:monetaryItemType-Balance-Type:credit-Period-Type:instantX-Definition-Amount of unrecognized tax benefits. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-15A-Subparagraph-(a)-Publisher-FASB-URI); <http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-10B-Publisher-FASB-URI> [https://asc.fasb.org/1943274/2147479483/340-40-50-3-Details-Name:us-gaap-CapitalizedContractCostGross-namespace-Prefix:us-gaap-Data-Type:xbrli:monetaryItemType-Balance-Type:debit-Period-Type:instantX-Definition-Including the current and noncurrent portions, carrying value as of the balance sheet date of a written promise to pay a note, initially due after one year or beyond the operating cycle if longer, which can be exchanged for a specified amount of one or more securities \(typically common stock\), at the option of the issuer or the holder. ReferencesReference 1: http://fasb.org/us-gaap/](https://asc.fasb.org/1943274/2147482525/740-10-45-10B-Details-Name:us-gaap-UnrecognizedTaxBenefits-namespace-Prefix:us-gaap-Data-Type:xbrli:monetaryItemType-Balance-Type:credit-Period-Type:instantCO-DEVELOPMENT-OPTIONS-(Details-Narrative)-USD-(\$)-1-Months-Ended-12-Months-Ended-Nov-30-2022-Mar-31-2022-Dec-31-2023-Dec-31-2022-Dec-31-2021-Convertible-Notes-Payable-625,000-500,000-Repayments-of-Notes-Payable-1-225,000-2-417,000-C-D-38-Assets-[Member]-Vy-Gen-[Member]-Payments-to-Acquire-Intangible-Assets-1-750,000-Notes-Issued-3-250,000-Capitalized-Contract-Cost-Gross-5,000-000-Repayments-of-Notes-Payable-1-500,000-X-Definition-Amount, before accumulated amortization and accumulated impairment loss, of asset recognized from cost incurred to obtain or fulfill contract with customer. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic-340-SubTopic-40-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(a)-Publisher-FASB-URI)

role/ref/legacyRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(22))-SubTopic 10-Topic 210-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(16)(a)(2))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-03(16))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479853/942-210-S99-1Details Name: us-gaap-ConvertibleNotesPayable Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition The fair value of notes issued in noncash investing and financing activities. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org//1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 5-Publisher FASB-URI https://asc.fasb.org//1943274/2147482913/230-10-50-5Details Name: us-gaap-NotesIssued Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition The cash outflow to acquire asset without physical form usually arising from contractual or other legal rights, excluding goodwill. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 13-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-13Details Name: us-gaap-PaymentsToAcquireIntangibleAssets Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition The cash outflow for a borrowing supported by a written promise to pay an obligation. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 15-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-15Details Name: us-gaap-RepaymentsOfNotesPayable Namespace Prefix: us-gaap-Data Type: na-Balance Type: Period Type: X-Details Name: srt-CounterpartyNameAxis = eoep-CD38AssetsMember Namespace Prefix: Data Type: na-Balance Type: Period Type: DEBT (Details-Debt maturities) Dec. 31, 2023 USD (\$) Debt Disclosure [Abstract] \$ 975,000001, 4203, 256 Thereafter 145, 324 Total notes payable \$ 1, 125, 000X-References No definition available. Details Name: us-gaap-DebtDisclosureAbstract Namespace Prefix: us-gaap-Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(22))-SubTopic 10-Topic 210-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 55-Paragraph 69B-Publisher FASB-URI https://asc.fasb.org//1943274/2147481568/470-20-55-69BReference 3: http://www.xbrl.org/2003/role/exampleRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 55-Paragraph 69C-Publisher FASB-URI https://asc.fasb.org//1943274/2147481568/470-20-55-69CReference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1D-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1DReference 5: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(16)(a)(2))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-03(16))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479853/942-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (b)(3)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-4Details Name: us-gaap-LongTermDebt Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition 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 after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.12-04(a))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1E-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1EReference 3: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1E-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1EDetails Name: us-gaap-LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFive Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition 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. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.12-04(a))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1E-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 1-SubTopic 10-Topic 470-Publisher FASB-URI https://asc.fasb.org//1943274/2147481544/470-10-50-1Details Name: us-gaap-LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition 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 fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.12-04(a))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1E-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 1-SubTopic 10-Topic 470-Publisher FASB-URI https://asc.fasb.org//1943274/2147481544/470-10-50-1Details Name: us-gaap-LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFive Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition 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 fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.12-04(a))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1E-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 1-SubTopic 10-Topic 470-Publisher FASB-URI https://asc.fasb.org//1943274/2147481544/470-10-50-1Details Name: us-gaap-LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit

Period Type: instantX- DefinitionAmount 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 third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.12-04\(a\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.12-04(a))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1E-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481139/470-20-50-1E](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1E-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481139/470-20-50-1E)Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 1-SubTopic 10-Topic 470-Publisher FASB-URI https://asc.fasb.org/1943274/2147481544/470-10-50-1>Details Name: us-gaap\_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount 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 second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.12-04\(a\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.12-04(a))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1E-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481139/470-20-50-1E](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1E-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481139/470-20-50-1E)Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 1-SubTopic 10-Topic 470-Publisher FASB-URI https://asc.fasb.org/1943274/2147481544/470-10-50-1>Details Name: us-gaap\_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantDEBT (Details-Fair value)- Fair Value, Recurring [ Member ]- USD (\$) Dec. 31, 2023 Dec. 31, 2022Public Warrants [ Member ] Fair Value, Inputs, Level 1 [ Member ] Offsetting Assets [ Line Items ] Financial liabilities fair value disclosure \$ 232, 500 \$ 750, 000Private Placement Warrants [ Member ] Fair Value, Inputs, Level 3 [ Member ] Offsetting Assets [ Line Items ] Financial liabilities fair value disclosure \$ 324, 750 \$ 375, 000X- DefinitionFair 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. ReferencesNo definition available. Details Name: us-gaap\_FinancialLiabilitiesFairValueDisclosure Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us-gaap\_OffsettingAssetsLineItems Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- Details Name: us-gaap\_DerivativeInstrumentRiskAxis = coep\_PublicWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_FairValueByMeasurementFrequencyAxis = us-gaap\_FairValueMeasurementsRecurringMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_FairValueByFairValueHierarchyLevelAxis = us-gaap\_FairValueInputsLevel1Member Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_FairValueByFairValueHierarchyLevelAxis = coep\_PrivatePlacementWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_FairValueByFairValueHierarchyLevelAxis = us-gaap\_FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: DEBT (Details-Assumptions) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022Measurement Input, Risk Free Interest Rate [ Member ] Fair Value Measurement Inputs and Valuation Techniques [ Line Items ] Derivatives, determination of fair value 3.84% 3.97% Measurement Input, Price Volatility [ Member ] Fair Value Measurement Inputs and Valuation Techniques [ Line Items ] Derivatives, determination of fair value 82.12% 67.1% Measurement Input, Exercise Price [ Member ] Fair Value Measurement Inputs and Valuation Techniques [ Line Items ] Derivatives, determination of fair value 11.50 11.50 Measurement Input, Share Price [ Member ] Fair Value Measurement Inputs and Valuation Techniques [ Line Items ] Derivatives, determination of fair value 0.78 1.53X- DefinitionDescribes how an entity determines the fair values of its derivatives, including its valuation methodology and significant assumptions used. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 815-SubTopic 10-Section 50-Paragraph 4B-Publisher FASB-URI https://asc.fasb.org/1943274/2147480434/815-10-50-4B>Details Name: us-gaap\_DerivativesBasisAndUseOfDerivativesBasisDeterminationOfFairValue Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us-gaap\_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisValuationTechniquesLineItems Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- Details Name: us-gaap\_MeasurementInputTypeAxis = us-gaap\_MeasurementInputRiskFreeInterestRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_MeasurementInputTypeAxis = us-gaap\_MeasurementInputPriceVolatilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_MeasurementInputTypeAxis = us-gaap\_MeasurementInputExercisePriceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_MeasurementInputTypeAxis = us-gaap\_MeasurementInputSharePriceMember Namespace Prefix: Data Type: na Balance Type: Period Type: DEBT (Details-Changes in fair value of warrant liabilities)- USD (\$) 3 Months Ended Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023Private Placement Warrants [ Member ] Offsetting Assets [ Line Items ] Fair value warrant liabilities at beginning \$ 208, 875 \$ 1, 462, 500 \$ 1, 387, 500 \$ 375, 000Change in valuation inputs 115, 875 (1, 253, 625) 75, 000 1, 012, 500Fair value warrant liabilities at ending 324, 750 208, 875 1, 462, 500 1, 387, 500Public Warrants [ Member ] Offsetting Assets [ Line Items ] Fair value warrant liabilities at beginning 169, 500 525, 000 1, 125, 000 750, 000Change in valuation inputs 63, 000 (355, 500) (600, 000) 375, 000Fair value warrant liabilities at ending 232, 500 169, 500 525, 000 1, 125, 000Warrant Liabilities [ Member ] Offsetting Assets [ Line Items ] Fair value warrant liabilities at beginning 378, 375 1, 987, 500 2, 512, 500 1, 125, 000Change in valuation inputs 178, 875 (1, 609, 125) (525, 000) 1, 387, 500Fair value warrant liabilities at ending \$ 557, 250 \$ 378, 375 \$ 1, 987, 500 \$ 2, 512, 500X- DefinitionRepresents 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. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(bbb\)-SubTopic 10-Topic 820-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (bbb)-SubTopic 10-Topic 820-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Details Name: us-gaap\_FairValueLiabilitiesMeasuredOnRecurringBasisDebtInstrumentValuationTechniquesChangeInTechniqueQuantificationOfEffect Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX- DefinitionFair value of financial and nonfinancial obligations. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 820-SubTopic 10-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 820-SubTopic 10-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Details Name: us-gaap\_LiabilitiesFairValueDisclosure Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us-gaap\_OffsettingAssetsLineItems Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- Details Name: us-gaap\_DerivativeInstrumentRiskAxis = coep\_PrivatePlacementWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_DerivativeInstrumentRiskAxis = coep\_PublicWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_DerivativeInstrumentRiskAxis = coep\_WarrantLiabilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: DEBT (Details Narrative)- USD (\$) 1 Months Ended 12 Months Ended Dec. 15, 2023 Oct. 27, 2023 Apr. 14, 2022 Jul. 08, 2020 Oct. 31, 2023 Sep. 30, 2023 Aug. 31, 2023 Dec. 31, 2022 Nov. 30, 2022 Jul. 31, 2022 Dec. 31, 2023 Dec. 31, 2022 Jun. 30, 2023 May 31, 2023 Oct. 31, 2022 Jan. 31, 2020Debt Instrument [ Line Items ] Repayment of notes payable \$ 1, 225, 000 \$ 2, 417, 000 Convertible note payable \$ 1, 500, 000 \$ 625, 000 \$ 1, 500, 000 Warrants outstanding 1, 563, 911 13, 232, 043 1, 563, 911 Bull Horn Holdings Sponsor L C [ Member ] Debt Instrument [ Line Items ] Warrants outstanding 3, 750, 000 3, 750, 000

3,750,000 License Agreement [ Member ] | Purple Bio Tech [ Member ] Debt Instrument [ Line Items ] Principal amount \$ 1,500,000 Interest rate 5.00 % Convertible note payable \$ 1,500,000 \$ 625,000 \$ 1,500,000 Public Warrants [ Member ] Debt Instrument [ Line Items ] Warrants outstanding 7,500,000 7,500,000 7,500,000 Senior Secured Note [ Member ] Debt Instrument [ Line Items ] Principal amount \$ 500,000 Debt interest rate 8.00 % Debt maturity date Jul. 31, 2022 Repayment of notes payable \$ 500,000 Interest paid 135,671 Senior Secured Note [ Member ] Debt Extension [ Member ] Warrant [ Member ] Debt Instrument [ Line Items ] Warrants issued, shares 400,000 Warrants exercise price \$ 1.50 Senior Secured Note 2 [ Member ] Debt Instrument [ Line Items ] Principal amount \$ 167,000 Debt interest rate 8.00 % Debt maturity date Jul. 31, 2022 Repayment of notes payable \$ 117,000 \$ 50,000 Senior Secured Note 2 [ Member ] Debt Extension [ Member ] Warrant [ Member ] Debt Instrument [ Line Items ] Warrants issued, shares 250,000 Warrants exercise price \$ 1.50 Note Payable 2 [ Member ] Debt Instrument [ Line Items ] Interest paid \$ 42,893 Convertible Note Payable 1 [ Member ] Debt Instrument [ Line Items ] Principal amount \$ 350,000 Convertible note payable 350,000 \$ 100,000 \$ 350,000 Repayment of debt \$ 50,000 \$ 200,000 Unsecured Note [ Member ] Debt Instrument [ Line Items ] Principal amount \$ 200,000 Debt interest rate 4.50 % Debt maturity date Mar. 31, 2024 Repayment of notes payable \$ 100,000 Convertible note payable 100,000 Unsecured Note 2 [ Member ] Debt Instrument [ Line Items ] Principal amount \$ 150,000 Debt converted, amount converted \$ 150,000 Unsecured Note 3 [ Member ] Debt Instrument [ Line Items ] Principal amount \$ 150,000 Debt converted, amount converted \$ 150,000 Unsecured Note 4 [ Member ] Debt Instrument [ Line Items ] Principal amount \$ 150,000 Debt interest rate 5.00 % Debt maturity date Jun. 30, 2024 Unsecured Debt \$ 150,000 Eidl Loan [ Member ] Debt Instrument [ Line Items ] Debt interest rate 3.75 % Proceeds from loan \$ 150,000 Note payable amount \$ 150,000 \$ 150,000 \$ 150,000 X-Definition Exercise price per share or per unit of warrants or rights outstanding. References Reference 1:

FASB-URI https://asc.fasb.org//1943274/2147481568/470-20-55-69Reference 8: http://www.xbrl.org/2003/role/exampleRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 55-Paragraph 69F-Publisher FASB-URI https://asc.fasb.org//1943274/2147481568/470-20-55-69Reference 9: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1B-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1B-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1B-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1B-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1B-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1B-Subparagraph (h)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1D-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1DReference 16: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1D-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1DReference 17: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1D-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1DReference 18: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1E-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1E-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1E-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1F-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1F-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1F-Subparagraph (b)(1)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1F-Subparagraph (b)(2)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1I-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1IDetails Name: us-gaap-DebtInstrumentLineItemsNamespace Prefix: us-gaap-Data Type: xbrli:stringItemType Balance Type: na-Period Type: durationX-DefinitionDate when the debt instrument is scheduled to be fully repaid, in YYYY-MM-DD format. ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1B-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1BReference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (bbb)(2)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02.22(a)(2))-SubTopic 10-Topic 210-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Details Name: us-gaap-DebtInstrumentMaturityDate Namespace Prefix: us-gaap-Data Type: xbrli:dateItemType Balance Type: na-Period Type: durationX-DefinitionAmount of the cost of borrowed funds accounted for as interest expense for debt. ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 55-Paragraph 69E-Publisher FASB-URI https://asc.fasb.org//1943274/2147481568/470-20-55-69EReference 2: http://www.xbrl.org/2003/role/exampleRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 55-Paragraph 69F-Publisher FASB-URI https://asc.fasb.org//1943274/2147481568/470-20-55-69FReference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1F-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-1FReference 4: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03.8)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481139/470-20-50-6Details Name: us-gaap-InterestExpenseDebt Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit-Period Type: durationX-DefinitionIncluding 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. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(22))-SubTopic 10-Topic 210-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(16)(a)(2))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-03(16))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479853/942-210-S99-1Details Name: us-gaap-NotesPayable Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit-Period Type: instantX-DefinitionCash received from principal payments made on loans related to operating activities. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 25-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-25Details Name: us-gaap-ProceedsFromLoans Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit-Period Type: durationX-DefinitionThe cash outflow from the repayment of a long-term debt instrument which can be exchanged for a specified amount of another security, typically the entity's common stock, at the option of the issuer or the holder. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 15-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-15Details Name: us-gaap-RepaymentsOfNotesPayable Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit-Period Type: durationX-DefinitionIncluding the current and noncurrent portions, carrying value as of the balance sheet date of uncollateralized debt obligations (with maturities initially due after one year or beyond the operating cycle if longer). ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(22))-SubTopic 10-Topic 210-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(16)(a)(2))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 210-Name

Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.9-03 (16))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479853/942-210-599-1-Details Name: us-gaap-UnsecuredDebt-Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Details Name: dei-LegalEntityAxis-coep\_BullHornHoldingsSponsorLCMember-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_TypeOfArrangementAxis-coep\_LicenseAgreementMember-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_RelatedPartyTransactionsByRelatedPartyAxis-coep\_PurpleBioTechMember-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_AwardTypeAxis-coep\_PublicWarrantsMember-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_LongtermDebtTypeAxis-coep\_SeniorSecuredNoteMember-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_TransactionTypeAxis-coep\_DebtExtensionMember-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_AwardTypeAxis-us-gaap\_WarrantMember-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_LongtermDebtTypeAxis-coep\_SeniorSecuredNote2Member-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_LongtermDebtTypeAxis-coep\_NotePayable2Member-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_LongtermDebtTypeAxis-coep\_ConvertibleNotePayable1Member-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_LongtermDebtTypeAxis-coep\_UnsecuredNoteMember-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_LongtermDebtTypeAxis-coep\_UnsecuredNote2Member-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_LongtermDebtTypeAxis-coep\_UnsecuredNote3Member-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_LongtermDebtTypeAxis-coep\_UnsecuredNote4Member-Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_LongtermDebtTypeAxis-coep\_EidLoanMember-Namespace Prefix: Data Type: na Balance Type: Period Type: CAPITAL STRUCTURE (Details-Option activity)-Stock Options [Member]-12-Months Ended Dec. 31, 2023-USD (\$) \$ / shares-sharesShare-Based Compensation Arrangement by Share-Based Payment Award [Line Items]-Options outstanding, beginning shares+sharesWeighted average exercise price, beginning balance outstanding+\$/shares \$ 0Options granted, shares+shares 1, 757, 500Weighted average exercise price, granted+\$/shares \$ 2. 01Weighted average contractual life, options granted 8 years 9 months 10 daysOptions forfeited, shares+sharesWeighted average exercise price, forfeited+\$/shares \$ 0Options exercised, shares+sharesWeighted average exercise price, exercised+\$/shares \$ 0Options outstanding, ending shares+shares 1, 757, 500Weighted average exercise price, ending balance outstanding+\$/shares \$ 2. 01Weighted average contractual life, options outstanding 7 years 11 months 19 daysIntrinsic value, options outstanding+\$/ \$ 0X-ReferencesNo definition available. Details Name: coep\_ShareBasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2OptionsGranted-Namespace Prefix: coep-Data Type: xbrli:durationItemType Balance Type: na Period Type: durationX-DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 35-Paragraph 1D-Publisher FASB-URI https://asc.fasb.org//1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 35-Paragraph 3-Publisher FASB-URI https://asc.fasb.org//1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a) (1)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a) (2)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a) (3)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (i)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (ii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (iii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (iv)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (iv) (01)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (iv) (02)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (iv) (03)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (iv) (04)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (2) (i)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (2) (ii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 16: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (2) (iii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (2) (iii) (01)-Publisher FASB-URI 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Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (v)-Publisher FASB-URI <https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details> Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(iv\) \(03\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (iv) (03)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details) Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionNet number of share options (or share units) granted during the period. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(iv\) \(01\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (iv) (01)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details) Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriod Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionAmount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details> Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionNumber of options outstanding, including both vested and non-vested options. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(i\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (i)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(ii\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (ii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2) Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(i\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (i)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(ii\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (ii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2) Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instantX-DefinitionWeighted average price at which option holders acquired shares when converting their stock options into shares. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\) \(1\) \(iv\) \(02\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (iv) (02)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details) Name: us-gaap\_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: durationX-DefinitionWeighted average price at which grantees could have acquired the underlying shares with respect to stock options that were terminated. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\) \(1\) \(iv\) \(03\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (iv) (03)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details) Name: us-gaap\_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsForfeituresInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: durationX-DefinitionWeighted average per share amount at which grantees can acquire shares of common stock by exercise of options. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\) \(1\) \(iv\) \(01\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c) (1) (iv) (01)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details) Name: us-gaap\_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap\_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: durationX-DefinitionWeighted average remaining contractual term for option awards outstanding, in 'PnYnMnDnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 718-SubTopic 10-Subparagraph \(e\) \(1\)-Name Accounting Standards Codification-Paragraph 2-Section 50-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 718-SubTopic 10-Subparagraph (e) (1)-Name Accounting Standards Codification-Paragraph 2-Section 50-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details) Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2 Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance Type: na Period Type: durationX-DefinitionNumber of share options (or share units) exercised during the current period. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org//1943274/2147481112/505-10-50-2> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(e\) \(1\) \(iv\) \(02\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (e) (1) (iv) (02)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2) Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (28))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1) Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.3-04\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480008/505-10-S99-1) Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(29\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (29))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1) Details Name: us-gaap\_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-Details Name: us-gaap\_AwardTypeAxis = coep\_StockOptionsMember Namespace Prefix: Data Type: na Balance Type: Period Type: CAPITAL STRUCTURE (Details-Option assumptions)-Stock Options [Member] 12 Months Ended Dec. 31, 2023 Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Expected term, in years 5 years 6 months 10 days Expected volatility 79.87% Risk-free interest rate 3.85% Dividend yield 0.00% X-DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\) \(2\) \(iii\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (iii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details) Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us-gaap\_Data Type: dtr-types:percentItemType Balance Type: na Period Type: durationX-DefinitionThe estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\) \(2\) \(ii\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (ii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details) Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate Namespace Prefix: us-gaap\_Data Type: dtr-types:percentItemType Balance Type: na Period Type: durationX-DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\) \(2\) \(iv\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (iv)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2-Details) Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate

Namespace Prefix: us-gaap Data Type: dtr-types:percentItemType Balance Type: na Period Type: durationX-DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\) \(2\) \(i\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 35-Paragraph 1D-Publisher FASB-URI https://asc.fasb.org//1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 35-Paragraph 3-Publisher FASB-URI https://asc.fasb.org//1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a) (1)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards 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https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 25: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (ii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 26: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (iii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 27: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (iv)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 28: http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f) (2) (v)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2</p><p>Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionExpected term of award under share-based payment arrangement, in 'PnYnMnDnFnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Reference 1: <a href=) Details Name: us-gaap\_SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us-gaap Data Type: xbrli:durationItemType Balance Type: na Period Type: durationX-Details Name: us-gaap\_AwardTypeAxis = coep\_StockOptionsMember Namespace Prefix: Data Type: na Balance Type: Period Type: CAPITAL STRUCTURE (Details-Warrants outstanding) - \$ / shares 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Class of Stock [Line Items] Class of Warrant or Right, Outstanding 13, 232, 043 1, 563, 911 Coral Investment Partners Exercise Price 5. 94 [Member] Class of Stock [Line Items] Date Issued Nov. 23, 2020 Exercise price \$ 5. 94 Expiration Nov. 23, 2023 Class of Warrant or Right, Outstanding 168, 434 Coral Investment Partners Exercise Price 14. 84 [Member] Class of Stock [Line Items] Date Issued Nov. 23, 2020 Exercise price \$ 14. 84 Expiration Nov. 23, 2023 Class of Warrant or Right, Outstanding 168, 435 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 Class of Warrant or Right, Outstanding 167, 593 167, 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 Class of Warrant or Right, 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 Class of Warrant or Right, 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 Class of Warrant or Right, 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 Class of Warrant or Right, 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 Class of Warrant or Right, Outstanding 101, 061 101, 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 Class of Warrant or Right, 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 Class of Warrant or Right, Outstanding 67, 374 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 Class of Warrant or Right, Outstanding 84, 217 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 Class of Warrant or Right, Outstanding 134,747 134,747 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 Class of Warrant or Right, Outstanding 50,530 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 Class of Warrant or Right, Outstanding 50,530 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 Class of Warrant or Right, Outstanding 57,268 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, 2024 Class of Warrant or Right, 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 Class of Warrant or Right, Outstanding 100,000 Warrant Holder 21 Exercise Price 1.90 [Member] Class of Stock [Line Items] Date Issued Jan. 19, 2027 Class of Warrant or Right, Outstanding 250,000 Pre-Funded Warrants 1 Exercise Price 0.0001 [Member] Class of Stock [Line Items] Date Issued Jun. 16, 2023 Exercise price \$ 0.0001 Class of Warrant or Right, Outstanding Series Warrants A B Exercise Price 1.36 [Member] Class of Stock [Line Items] Date Issued Jun. 16, 2023 Exercise price \$ 1.36 Expiration Dec. 16, 2028 Class of Warrant or Right, Outstanding 6,125,000 Series Warrants A [Member] Class of Stock [Line Items] Date Issued Oct. 23, 2023 Exercise price \$ 1.36 Expiration Apr. 26, 2025 Class of Warrant or Right, Outstanding 2,000,000 Series Warrants B [Member] Class of Stock [Line Items] Date Issued Oct. 23, 2023 Exercise price \$ 1.36 Expiration Apr. 26, 2029 Class of Warrant or Right, Outstanding 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 Class of Warrant or Right, Outstanding 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 Class of Warrant or Right, Outstanding 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 Class of Warrant or Right, Outstanding 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 Class of Warrant or Right, Outstanding 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 Class of Warrant or Right, Outstanding 6,000 Pre-Funded Warrants 2 Exercise Price 0.0000 [Member] Class of Stock [Line Items] Date Issued Dec. 28, 2023 Exercise price \$ 0.0000 Class of Warrant or Right, Outstanding 1,200,000 X-References No definition available. Details Name: coep\_WarrantsAndRightsOutstandingDateIssuedNamespace Prefix: coep\_Data Type: xbrli:dateTimeType Balance Type: na Period Type: durationX-Definition Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. References Reference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph\(d\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/exampleRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph(d)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481112/505-10-50-13) Reference 2: <http://www.xbrl.org/2003/role/recommendedDisclosureRef-Topic272-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph3-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483014/272-10-45-3> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic272-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482987/272-10-50-1> Reference 4: 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References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481112/505-10-50-3> Details Name: us-gaap\_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap\_Data Type: dt:types:perShareItemType Balance Type: na Period Type: instantX-Definition Number of warrants or rights outstanding. References No definition available. Details Name: us-gaap\_ClassOfWarrantOrRightOutstandingNamespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-Definition Expiration date of outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur, in YYYY-MM-DD format. References Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic820-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph\(bbb\)\(2\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482106/820-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic820-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(bbb)(2)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482106/820-10-50-2) Details Name: us-gaap\_WarrantsAndRightsOutstandingMaturityDateNamespace Prefix: us-gaap\_Data Type: xbrli:dateTimeType Balance Type: na Period Type: instantX-Details Name: us-gaap\_StatementClassOfStockAxis = coep\_CoralInvestmentPartnersExercisePrice5.94Member Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_StatementClassOfStockAxis = coep\_CoralInvestmentPartnersExercisePrice14.84Member Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_StatementClassOfStockAxis = coep\_WarrantHolder1ExercisePrice2.97Member Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_StatementClassOfStockAxis = coep\_WarrantHolder1ExercisePrice5.94Member Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_StatementClassOfStockAxis = coep\_WarrantHolder2ExercisePrice2.97Member Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_StatementClassOfStockAxis = coep\_WarrantHolder2ExercisePrice14.84Member Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_StatementClassOfStockAxis = coep\_KitovPurpleBiotechExercisePrice14.84Member



Member}Class of Stock {Line Items }Warrants outstanding 126,000-66,000-Exercise price of warrants \$ 1.25 \$ 1.40-Expiry date Dec. 16, 2028-Apr. 26, 2029-Warrant Holder 23 {Member}Class of Stock {Line Items }Warrants outstanding 84,000-48,000-Exercise price of warrants \$ 1.25 \$ 1.40-Expiry date Dec. 16, 2028-Apr. 26, 2029-Warrant Holder 24 {Member}Class of Stock {Line Items }Warrants outstanding 6,000-Exercise price of warrants \$ 1.40-Expiry date Apr. 26, 2029-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-Forecast {Member}Class of Stock {Line Items }Exercise price of warrants \$ 1.36-Private Placement {Member}Class of Stock {Line Items }Warrants issued 120,000-Warrants outstanding 777,000-Exercise price of warrants \$ 1.40-Private Placement {Member}Pre-Funded Warrants {Member}Class of Stock {Line Items }Net proceeds warrant \$ 1,200,000-Warrants issued, shares 1,200,000-1,223,000-Private Placement {Member}Series A Warrants {Member}Class of Stock {Line Items }Warrants issued, shares 2,000,000-Private Placement {Member}Series B Warrants {Member}Class of Stock {Line Items }Warrants issued, shares 2,000,000-Private Placement {Member}Placement Agent {Member}Series Warrants {Member}Class of Stock {Line Items }Warrants issued, shares 120,000-Public Offering {Member}Pre-Funded Warrants {Member}Class of Stock {Line Items }Common stock issued 3,500,000-Warrants issued, shares 1,350,000-Warrants converted 1,350,000-Public Offering {Member}Series A Warrants {Member}Class of Stock {Line Items }Warrants issued, shares 3,062,500-Public Offering {Member}Series B Warrants {Member}Class of Stock {Line Items }Warrants issued, shares 3,062,500-Common Stock {Member}Class of Stock {Line Items }Common stock, shares authorized 150,000,000-150,000,000-150,000,000-Common stock, par value \$ 0.0001 \$ 0.0001 \$ 0.0001-Pre-Funded Warrant {Member}Class of Stock {Line Items }Warrants outstanding 1,200,000-1,223,000-1,350,000-Net proceeds warrant \$ 1,200,000 \$ 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 200,000-Pre-Funded Warrant {Member}Subsequent Event {Member}Class of Stock {Line Items }Exercise price of warrants \$ 0.0001-Series A Warrant {Member}Class of Stock {Line Items }Class of warrant or right, outstanding gross 2,000,000-3,062,500-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 Receivables {Member}Class of Stock {Line Items }Aggregate exercise price of warrant \$ 1,000,000-Series B Preferred Stock {Member}Class of Stock {Line Items }Preferred stock, shares issued 8,000-Preferred stock, shares outstanding 8,000-Common Class A {Member}Coral Investment Partners {Member}Class of Stock {Line Items }Exercise price of warrants \$ 2-Common Class B {Member}Coral Investment Partners {Member}Class of Stock {Line Items }Exercise price of warrants \$ 5X-ReferencesNo definition available. Details Name: coep\_ClassOfWarrantOrRightOutstandingGross Namespace Prefix: coep\_Data Type: xbrli:sharesItemType Balance Type: na-Period Type: instantX-ReferencesNo definition available. Details Name: coep\_WarrantsExercisedShares Namespace Prefix: coep\_Data Type: xbrli:sharesItemType Balance Type: na-Period Type: instantX-ReferencesNo definition available. Details Name: coep\_WarrantsExpiredShares Namespace Prefix: coep\_Data Type: xbrli:sharesItemType Balance Type: na-Period Type: instantX-ReferencesNo definition available. Details Name: coep\_WarrantsIssued Namespace Prefix: coep\_Data Type: xbrli:sharesItemType Balance Type: na-Period Type: durationX-ReferencesNo definition available. Details Name: coep\_WarrantsIssuedShares Namespace Prefix: coep\_Data Type: xbrli:sharesItemType Balance Type: na-Period Type: instantX-ReferencesNo definition available. Details Name: coep\_WarrantsTransferred Namespace Prefix: coep\_Data Type: xbrli:sharesItemType Balance Type: na-Period Type: instantX-DefinitionAmount of other increase (decrease) in additional paid in capital (APIC). ReferencesNo definition available. Details Name: us-gaap\_AdjustmentsToAdditionalPaidInCapitalOther Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit-Period Type: durationX-DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesReference 1:

SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB- URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Details Name: us-gaap-CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap- Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- Definition The maximum number of common shares permitted to be issued by an entity's charter and bylaws. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 6- 04 \(16\) \(a\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04 (16) (a))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1> Reference 2: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 5- 02 \(29\)\)](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Details Name: us-gaap-CommonStockSharesAuthorized Namespace Prefix: us-gaap- Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- Definition Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. References Reference 1: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 5- 02 \(29\)\)](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Details Name: us-gaap-CommonStockSharesIssued Namespace Prefix: us-gaap- Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- Definition Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. References Reference 1: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB- URI https://asc.fasb.org/1943274/2147481112/505-10-50-2> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph \(SX 210. 6- 05 \(4\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 6- 05 (4))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-2> Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph \(SX 210. 6- 09 \(4\) \(b\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (4) (b))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147483575/946-220-S99-3> Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 6- 04 \(16\) \(a\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04 (16) (a))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1> Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph \(SX 210. 6- 09 \(7\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (7))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147483575/946-220-S99-3> Reference 6: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 5- 02 \(29\)\)](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Details Name: us-gaap-CommonStockSharesOutstanding Namespace Prefix: us-gaap- Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- Definition The number of shares converted in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period." Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. References Reference 1: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Section 50- Paragraph 4- Publisher FASB- URI https://asc.fasb.org/1943274/2147482913/230-10-50-4> Reference 2: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Section 50- Paragraph 3- Publisher FASB- URI https://asc.fasb.org/1943274/2147482913/230-10-50-3> Reference 3: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Section 50- Paragraph 5- Publisher FASB- URI https://asc.fasb.org/1943274/2147482913/230-10-50-5> Details Name: us-gaap-ConversionOfStockSharesConverted Namespace Prefix: us-gaap- Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Definition The number of new shares issued in the conversion of stock in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period." Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. References Reference 1: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Section 50- Paragraph 4- Publisher FASB- URI https://asc.fasb.org/1943274/2147482913/230-10-50-4> Reference 2: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Section 50- Paragraph 3- Publisher FASB- URI https://asc.fasb.org/1943274/2147482913/230-10-50-3> Reference 3: <http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Section 50- Paragraph 5- Publisher FASB- URI https://asc.fasb.org/1943274/2147482913/230-10-50-5> Details Name: us-gaap-ConversionOfStockSharesIssued Namespace Prefix: us-gaap- Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Definition Amount of cost to be recognized for option under share-based payment arrangement. References Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph \(i\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 718-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (i)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) Details Name: us-gaap-EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions Namespace Prefix: us-gaap- Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- Definition Total distributions to each class of partners (i. e., general, limited and preferred partners). References Reference 1: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 3- 04\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1) Reference 2: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 5- Subparagraph \(SAB Topic 4. F\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480008/505-10-S99-5](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 5- Subparagraph (SAB Topic 4. F)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480008/505-10-S99-5) Details Name: us-gaap-PartnersCapitalAccountDistributions Namespace Prefix: us-gaap- Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 13- Subparagraph \(a\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 13- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org/1943274/2147481112/505-10-50-13) Reference 2: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 5- 02 \(28\)\)](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Details Name: us-gaap-PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap- Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- Definition The maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 6- 04 \(16\) \(a\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 6- 04 (16) (a))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1> Reference 2: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 5- 02 \(28\)\)](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Details Name: us-gaap-PreferredStockSharesAuthorized Namespace Prefix: us-gaap- Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- Definition Total number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) issued to shareholders (includes related preferred shares that were issued, repurchased, and remain in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as debt. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 13- Subparagraph \(a\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 13- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org/1943274/2147481112/505-10-50-13) Reference 2: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 5- 02 \(28\)\)](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Details Name: us-gaap-PreferredStockSharesIssued Namespace Prefix: us-gaap- Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- Definition Aggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph \(SX 210. 6- 05 \(4\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph (SX 210. 6- 05 (4))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-2> Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef->

Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (4) (b))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147483575/946-220-S99-3>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 6-04 \(16\) \(a\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 6-04 (16) (a)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1>Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(7\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (7)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147483575/946-220-S99-3>Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(28\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (28)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Details Name: us-gaap-PreferredStockSharesOutstanding Namespace Prefix: us-gaap-Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionThe cash inflow from issuance of rights to purchase common shares at predetermined price (usually issued together with corporate debt). ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph \(a\)-SubTopic 10-Topic 230](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-SubTopic 10-Topic 230)-Publisher FASB-URI <https://asc.fasb.org/1943274/2147482740/230-10-45-14>Details Name: us-gaap-ProceedsFromIssuanceOfWarrants Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionThe cash inflow associated with the amount received from holders exercising their stock warrants. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-14](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-14)Details Name: us-gaap-ProceedsFromWarrantExercises Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionAmount of noncash expense for share-based payment arrangement. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(a\)-SubTopic 10-Topic 230](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-SubTopic 10-Topic 230)-Publisher FASB-URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>Details Name: us-gaap-ShareBasedCompensation Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionWeighted average remaining contractual term for vested portions of options outstanding and currently exercisable or convertible, in 'PnYnMnDnTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Details Name: us-gaap-ShareBasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableWeightedAverageRemainingContractualTerm1 Namespace Prefix: us-gaap-Data Type: xbrli:durationItemType Balance Type: na Period Type: durationX-DefinitionNumber of shares that have been repurchased during the period and have not been retired and are not held in treasury. Some state laws may govern the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(4\) \(b\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (4) (b)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147483575/946-220-S99-3>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-03 \(i\) \(2\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-03 (i) (2)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479886/946-10-S99-3>Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(28\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (28)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (29)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Details Name: us-gaap-StockRepurchasedDuringPeriodShares Namespace Prefix: us-gaap-Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionEquity impact of the value of stock that has been repurchased during the period and has not been retired and is not held in treasury. Some state laws may mandate the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 11>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480167/946-830-55-11>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 45-Paragraph 4-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480767/946-205-45-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 45-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480767/946-205-45-4)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(4\) \(b\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (4) (b)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147483575/946-220-S99-3>Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(28\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (28)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 8: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (29)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Details Name: us-gaap-StockRepurchasedDuringPeriodValue Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionNumber of shares of common and preferred stock retired from treasury during the period. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (29)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Details Name: us-gaap-TreasuryStockSharesRetired Namespace Prefix: us-gaap-Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionThe amount allocated to treasury stock. Treasury stock is common and preferred shares of an entity that were issued, repurchased by the entity, and are held in its treasury. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 505-SubTopic 30-Section 50-Paragraph 4>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147481520/505-30-50-4>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 505-SubTopic 30-Section 45-Paragraph 1>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147481549/505-30-45-1>Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02. 29, 30\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02. 29, 30)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap-TreasuryStockValue Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionExpiration date of outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur, in YYYY-MM-DD format. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(bbb\) \(2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (bbb) (2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Details Name: us-gaap-WarrantsAndRightsOutstandingMaturityDate

Namespace Prefix: us-gaap-Data Type: xbrli:dateTimeType Balance Type: na-Period Type: instantX-Details Name: us-gaap-AwardTypeAxis=  
 coep-StockOptionsMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: srt-CounterpartyNameAxis=  
 coep-HeldByWiningsShareholdersMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: srt-CounterpartyNameAxis=  
 coep-CoralInvestmentPartnersMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: srt-CounterpartyNameAxis=  
 coep-WarrantHolder1Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-ClassOfWarrantOrRightAxis=  
 coep-PerShare1Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-ClassOfWarrantOrRightAxis=  
 coep-PerShare2Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-ClassOfWarrantOrRightAxis=  
 coep-PerShare5Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: srt-CounterpartyNameAxis=  
 coep-WarrantHolder2Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: srt-CounterpartyNameAxis=  
 coep-PurpleBioTechMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-AwardTypeAxis=  
 coep-CommonStockPurchaseWarrantsMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder3Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-  
 gaap-DerivativeInstrumentRiskAxis = coep-TransferredToWarrantHolder4Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-  
 Details Name: us-gaap-DerivativeInstrumentRiskAxis = coep-TransferredToWarrantHolder5Member Namespace Prefix: Data Type: na-Balance Type:  
 Period Type: X-Details Name: srt-CounterpartyNameAxis = coep-WarrantHolder4Member Namespace Prefix: Data Type: na-Balance Type: Period Type:  
 X-Details Name: srt-CounterpartyNameAxis = coep-WarrantHolder5Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details  
 Name: srt-CounterpartyNameAxis = coep-WarrantHolder9Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder6Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder7Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder8Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder10Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder11Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-  
 gaap-ClassOfWarrantOrRightAxis = coep-PerShare150Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder12Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder13Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder14Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder15Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder16Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder17Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder18Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder19Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder20Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder21Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder22Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder23Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-CounterpartyNameAxis = coep-WarrantHolder24Member Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name:  
 srt-RangeAxis = srt-MaximumMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: srt-RangeAxis =  
 srt-MinimumMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: srt-StatementScenarioAxis =  
 srt-ScenarioForecastMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-SubsidiarySaleOfStockAxis = us-  
 gaap-PrivatePlacementMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-DerivativeInstrumentRiskAxis =  
 coep-PreFundedWarrantsMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-DerivativeInstrumentRiskAxis =  
 coep-SeriesAWarrantsMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-DerivativeInstrumentRiskAxis =  
 coep-SeriesBWarrantsMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: srt-CounterpartyNameAxis =  
 coep-PlacementAgentMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-DerivativeInstrumentRiskAxis =  
 coep-SeriesWarrantsMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-SubsidiarySaleOfStockAxis =  
 coep-PublicOfferingMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-StatementClassOfStockAxis = us-  
 gaap-CommonStockMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-StatementClassOfStockAxis = us-  
 gaap-PrivatePlacementMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-SubsequentEventTypeAxis =  
 us-gaap-SubsequentEventMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-StatementClassOfStockAxis =  
 coep-SeriesAWarrantMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-StatementClassOfStockAxis =  
 coep-SeriesBWarrantMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-gaap-StatementClassOfStockAxis =  
 coep-WarrantNoteReceivablesMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details Name: us-  
 gaap-StatementClassOfStockAxis = us-gaap-SeriesBPreferredStockMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details  
 Name: us-gaap-StatementClassOfStockAxis = us-gaap-CommonClassAMember Namespace Prefix: Data Type: na-Balance Type: Period Type: X-Details  
 Name: us-gaap-StatementClassOfStockAxis = us-gaap-CommonClassBMember Namespace Prefix: Data Type: na-Balance Type: Period Type:  
**COMMITMENTS AND CONTINGENCIES (Details) Dec. 31, 2023 USD (\$) Commitments and Contingencies Disclosure [Abstract] \$ 45, 38546, 04623,**  
 161 Total minimum lease payments: 114, 592 Less amount representing interest (15, 366) Present value of minimum lease payments: \$ 99, 226 X-  
 References No definition available. Details Name: us-gaap-CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap-Data Type:  
 xbrli:stringItemType Balance Type: na-Period Type: durationX-Definition Amount of lessee's undiscounted obligation for lease payment for operating  
 lease. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-20-50-6> Details Name: us-  
 gaap-LesseeOperatingLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type:  
 instantX-Definition Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal  
 year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).  
 References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-20-50-6> Details Name: us-  
 gaap-LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type:  
 credit Period Type: instantX-Definition Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year  
 following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date  
 (rolling approach). References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-20-50-6> Details Name: us-  
 gaap-LesseeOperatingLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit  
 Period Type: instantX-Definition Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year  
 following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date  
 (rolling approach). References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-20-50-6> Details Name: us-

gaap\_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo\_Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX-DefinitionAmount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842-20-50-6> Details Name: us-gaap\_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount\_Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX-DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-1) Details Name: us-gaap\_OperatingLeaseLiability\_Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX-DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-1) Details Name: us-gaap\_OperatingLeaseLiabilityCurrent\_Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX-DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-1) Details Name: us-gaap\_OperatingLeaseLiabilityNoncurrent\_Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX-DefinitionAmount of lessee's right to use underlying asset under operating lease. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-1) Details Name: us-gaap\_OperatingLeaseRightORUseAsset\_Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX-DefinitionCash payments to lessor's for use of assets under operating leases. ReferencesReference 1: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph \(g\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-25](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (g)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-25) Details Name: us-gaap\_PaymentsForRent\_Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Details Name: us-gaap\_RelatedPartyTransactionsByRelatedPartyAxis-coep\_DeveerraMember\_Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_TransactionTypeAxis-coep\_CarTLicenseMember\_Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_PropertySubjectToOrAvailableForOperatingLeaseAxis-coep\_FirstYearExtensionMember\_Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_PropertySubjectToOrAvailableForOperatingLeaseAxis-coep\_SecondYearExtensionMember\_Namespace Prefix: Data Type: na Balance Type: Period Type: 401 (k) PROFIT-SHARING PLAN (Details Narrative)-USD (\$) 12 Months EndedDec. 31, 2023-Dec. 31, 2022Retirement-Benefits [Abstract] Employer-contributions \$ 0 \$ 0X-ReferencesNo definition available. Details Name: us-gaap\_CompensationAndRetirementDisclosureAbstract\_Namespace Prefix: us-gaap\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-DefinitionAmount of contribution received by defined benefit plan from employer which increases plan assets. ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 715-SubTopic 20-Name Accounting Standards Codification-Section 55-Paragraph 17-Publisher FASB-URI https://asc.fasb.org//1943274/2147480482/715-20-55-17> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 715-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(d\) \(iv\) \(01\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480506/715-20-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 715-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d) (iv) (01)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480506/715-20-50-1) Reference 3: <http://www.xbrl.org/2003/role/exampleRef-Topic 715-SubTopic 20-Name Accounting Standards Codification-Section 55-Paragraph 18-Publisher FASB-URI https://asc.fasb.org//1943274/2147480482/715-20-55-18> Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 715-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\) \(3\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480506/715-20-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 715-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b) (3)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480506/715-20-50-1) Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 715-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(d\) \(ii\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480506/715-20-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 715-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d) (ii)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480506/715-20-50-1) Reference 6: [http://www.xbrl.org/2003/role/exampleRef-Topic 715-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(d\) \(iv\) \(01\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480506/715-20-50-1](http://www.xbrl.org/2003/role/exampleRef-Topic 715-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d) (iv) (01)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480506/715-20-50-1) Details Name: us-gaap\_DefinedBenefitPlanContributionsByEmployer\_Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationINCOME TAXES (Details-reconciliation of income tax)-USD (\$) 12 Months EndedDec. 31, 2022Income Tax Disclosure [Abstract] Income tax benefit at statutory rate \$ 4,357,970 \$ 11,648,000Change in valuation allowance (4,357,970) (11,648,000) Provision for federal/state income taxes \$ 0 \$ 0X-ReferencesNo definition available. Details Name: us-gaap\_IncomeTaxDisclosureAbstract\_Namespace Prefix: us-gaap\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-8> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Publisher FASB-URI https://asc.fasb.org//1943274/2147483443/250-10-50-9> Reference 3: <http://www.xbrl.org/2003/role/>



Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04 (9))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483586/944-220-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 45-Paragraph 2-Subparagraph (a)-SubTopic 20-Topic 740-Publisher FASB-URI https://asc.fasb.org//1943274/2147482659/740-20-45-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08 (h))-SubTopic 10-Topic 235-Publisher FASB-URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1-Details Name: us-gaap\_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: durationX-Definition Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to increase (decrease) in the valuation allowance for deferred tax assets. References Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-12-Details Name: us-gaap\_IncomeTaxReconciliationChangeInDeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: durationX-Definition The amount of income tax expense or benefit for the period computed by applying the domestic federal statutory tax rates to pretax income from continuing operations. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-12-Details Name: us-gaap\_IncomeTaxReconciliationIncomeTaxExpenseBenefitAtFederalStatutoryIncomeTaxRate Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: durationX-Definition Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to other adjustments. References Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-12-Details Name: us-gaap\_IncomeTaxReconciliationOtherAdjustments Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: durationX-Definition Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to state and local income tax expense (benefit). References Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-12-Details Name: us-gaap\_IncomeTaxReconciliationStateAndLocalIncomeTaxes Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: durationX-INCOME TAXES (Details operating loss carryforwards)-USD (\$) Dec. 31, 2022 Income Tax Disclosure [Abstract] Net operating loss carryforwards \$ 22,473,712 \$ 18,429,000 Derivative liability warrants 349,000 Section 174 research and development 1,799,825 PPE and intangible assets 416,708 State taxes (1,554,275) Total deferred tax assets 23,135,970 18,778,000 Less valuation allowance (23,135,970) (18,778,000) Net deferred tax assets \$ 0 \$ 0X-Definition Amount before allocation of valuation allowances of deferred tax asset attributable to deductible capital loss carryforwards. References Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-8-Details Name: us-gaap\_DeferredTaxAssetsCapitalLossCarryforwards Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: instantX-Definition Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-2-Details Name: us-gaap\_DeferredTaxAssetsGross Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: instantX-Definition Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from in-process research and development costs expensed in connection with a business combination. References Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-8-Details Name: us-gaap\_DeferredTaxAssetsInProcessResearchAndDevelopment Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: instantX-Definition Amount, after allocation of valuation allowances and deferred tax liability, of deferred tax asset attributable to deductible differences and carryforwards, without jurisdictional netting. References Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-2-Details Name: us-gaap\_DeferredTaxAssetsLiabilitiesNet Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: instantX-Definition Amount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards. References Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-8-Details Name: us-gaap\_DeferredTaxAssetsOperatingLossCarryforwards Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: instantX-Definition Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from property, plant, and equipment. References No definition available. Details Name: us-gaap\_DeferredTaxAssetsPropertyPlantAndEquipment Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: instantX-Definition Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from state taxes. References No definition available. Details Name: us-gaap\_DeferredTaxAssetsStateTaxes Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: instantX-Definition Amount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-2-Details Name: us-gaap\_DeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: credit-Period Type: instantX-References No definition available. Details Name: us-gaap\_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType-Balance Type: na-Period Type: durationX-INCOME TAXES (Details Narrative) Dec. 31, 2023 USD (\$) Income Tax Disclosure [Abstract] Net operating loss carryforwards \$ 75,000,000X-References No definition available. Details Name: us-gaap\_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType-Balance Type: na-Period Type: durationX-Definition Amount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 3-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482685/740-10-50-3-Details Name: us-gaap\_OperatingLossCarryforwards Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType-Balance Type: debit-Period Type: instantNOTE RECEIVABLE (Details Narrative)-Notes Receivable [Member]-USD (\$) 12 Months Ended Sep. 30, 2023 Jul. 19, 2023 Dec. 31, 2023 Borrower [Member] Accounts, Notes, Loans and Financing Receivable [Line Items] Note receivable \$ 500,000 \$ 572,000 \$ 1,000,000 Note receivable interest rate 6.00% 3.00% 6.00% Note receivable due date Aug. 30, 2024 Sep. 30, 2023 Nov. 29, 2024 Principal received \$ 567,609 Principal received \$ 2,892 Stock issued, shares 600,000 Warrants exercisable 1,200,000 Borrower 1 [Member] Accounts, Notes, Loans and Financing Receivable [Line Items] Note receivable \$ 2,000,000 Note receivable interest rate 6.00% Note receivable due date Aug. 30, 2024 Stock issued, shares 2,400,000X-Definition Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. References No definition available. Details Name: us-gaap\_AccountsNotesAndLoansReceivableLineItems Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType-Balance Type: na-Period Type:

durationX-DefinitionAmount, after allowance for credit loss, of accounts and financing receivables, classified as current. Includes, but is not limited to, notes and loan receivable. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147481990/310-10-45-2>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 9-Publisher FASB-URI https://asc.fasb.org//1943274/2147481990/310-10-45-9>Details Name: us-gaap\_AccountsNotesAndLoansReceivableNetCurrent Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionNumber of securities into which the class of warrant or right may be converted. For example, but not limited to, 500,000 warrants may be converted into 1,000,000 shares. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org//1943274/2147481112/505-10-50-3>Details Name: us-gaap\_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-DefinitionThe cash inflow associated with principal collections from a borrowing supported by a written promise to pay an obligation. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 12-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-12](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 12-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-12)Details Name: us-gaap\_ProceedsFromCollectionOfNotesReceivable Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionInterest received on loans and other debt instruments during the current period. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 16-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-16](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 16-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-16)Details Name: us-gaap\_ProceedsFromInterestReceived Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionDate the receivable or note with imputed interest is due, in YYYY-MM-DD format. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 835-SubTopic 30-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147482925/835-30-45-2>Details Name: us-gaap\_ReceivableWithImputedInterestDueDates Namespace Prefix: us-gaap\_Data Type: xbrli:dateItemType Balance Type: na Period Type: durationX-DefinitionYield on the receivable, on which interest has been imputed, as calculated from its issuance value or purchase price. The calculated effective interest rate considers factors such as the issued face value or price paid for the receivable, the time period between payments, and the time until maturity [full receipt] of the receivable. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 835-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org//1943274/2147482900/835-30-50-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 835-SubTopic 30-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147482925/835-30-45-2>Details Name: us-gaap\_ReceivableWithImputedInterestEffectiveYieldInterestRate Namespace Prefix: us-gaap\_Data Type: dtr-types:percentItemType Balance Type: na Period Type: durationX-DefinitionNumber of shares of stock issued attributable to transactions classified as other. ReferencesNo definition available. Details Name: us-gaap\_StockIssuedDuringPeriodSharesOther Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-Details Name: us-gaap\_AccountsNotesLoansAndFinancingReceivableByReceivableTypeAxis = us-gaap\_NotesReceivableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt\_CounterpartyNameAxis = coep\_BorrowerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt\_CounterpartyNameAxis = coep\_BorrowerMember Namespace Prefix: Data Type: na Balance Type: Period Type: RELATED PARTY TRANSACTION (Details Narrative)-USD (\$) 12 Months Ended Sep. 30, 2023 Dec. 31, 2023 Dec. 31, 2022Proceeds from common stock \$ 500,000 \$ 3,271,486A G Bio Life Capital I L P [Member] Shares issued 600,000 Note receivable \$ 600,000 Proceeds from common stock \$ 100,000 X-DefinitionAmount, after allowance for credit loss, of accounts and financing receivable. Includes, but is not limited to, notes and loan receivable. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03 \(a\) \(5\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03 (a) (5))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147481990/310-10-45-2>Details Name: us-gaap\_AccountsAndNotesReceivableNet Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionThe cash inflow from the additional capital contribution to the entity. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-14](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-14)Details Name: us-gaap\_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionNumber of shares of stock issued attributable to transactions classified as other. ReferencesNo definition available. Details Name: us-gaap\_StockIssuedDuringPeriodSharesOther Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-Details Name: dc\_LegalEntityAxis = coep\_AGBioLifeCapitalILPMember Namespace Prefix: Data Type: na Balance Type: Period Type: