

Fill in this information to identify the case:

United States Bankruptcy Court for the:

DISTRICT OF DELAWARE

Case number (if known) _____ Chapter 11

Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/25

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Stroma Medical Corporation

2. All other names debtor used in the last 8 years
Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 26-4608755

4. Debtor's address	Principal place of business	Mailing address, if different from principal place of business
	<u>30 Hughes, Suite 206</u> <u>Irvine, CA 92618</u> Number, Street, City, State & ZIP Code	_____
	<u>Orange</u> County	_____
		Location of principal assets, if different from principal place of business
		<u>455 Boleskine Road Victoria, BC</u> Number, Street, City, State & ZIP Code

5. Debtor's website (URL) www.stromamedical.com

6. Type of debtor

Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

Partnership (excluding LLP)

Other. Specify: _____

Debtor **Stroma Medical Corporation** Case number (if known) _____
Name

- 7. Describe debtor's business** A. *Check one:*
- Health Care Business (as defined in 11 U.S.C. § 101(27A))
 - Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
 - Railroad (as defined in 11 U.S.C. § 101(44))
 - Stockbroker (as defined in 11 U.S.C. § 101(53A))
 - Commodity Broker (as defined in 11 U.S.C. § 101(6))
 - Clearing Bank (as defined in 11 U.S.C. § 781(3))
 - None of the above
-
- B. *Check all that apply*
- Tax-exempt entity (as described in 26 U.S.C. §501)
 - Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
 - Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))
-
- C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.
- 3345

- 8. Under which chapter of the Bankruptcy Code is the debtor filing?** *Check one:*
- Chapter 7
 - Chapter 9
 - Chapter 11. *Check all that apply:*
 - Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,424,000 (amount subject to adjustment on 4/01/28 and every 3 years after that).
 - The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
 - The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and it chooses to proceed under Subchapter V of Chapter 11.
 - A plan is being filed with this petition.
 - Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
 - The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
 - The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.
 - Chapter 12

- 9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?** No. Yes.
- If more than 2 cases, attach a separate list.
- | | | | |
|--|----------------|------------|-------------------|
| | District _____ | When _____ | Case number _____ |
| | District _____ | When _____ | Case number _____ |

Debtor **Stroma Medical Corporation** Case number (if known) _____
Name

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor? No Yes.

List all cases. If more than 1, attach a separate list

Debtor _____ Relationship _____
 District _____ When _____ Case number, if known _____

11. Why is the case filed in this district? *Check all that apply:*
 Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
 A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention? No Yes.
 Answer below for each property that needs immediate attention. Attach additional sheets if needed.
Why does the property need immediate attention? (*Check all that apply.*)
 It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
 What is the hazard? _____
 It needs to be physically secured or protected from the weather.
 It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
 Other _____
Where is the property? _____
 Number, Street, City, State & ZIP Code
Is the property insured?
 No
 Yes. Insurance agency _____
 Contact name _____
 Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds *Check one:*
 Funds will be available for distribution to unsecured creditors.
 After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors 1-49 1,000-5,000 25,001-50,000
 50-99 5001-10,000 50,001-100,000
 100-199 10,001-25,000 More than 100,000
 200-999

15. Estimated Assets \$0 - \$50,000 \$1,000,001 - \$10 million \$500,000,001 - \$1 billion
 \$50,001 - \$100,000 \$10,000,001 - \$50 million \$1,000,000,001 - \$10 billion
 \$100,001 - \$500,000 \$50,000,001 - \$100 million \$10,000,000,001 - \$50 billion
 \$500,001 - \$1 million \$100,000,001 - \$500 million More than \$50 billion

16. Estimated liabilities \$0 - \$50,000 \$1,000,001 - \$10 million \$500,000,001 - \$1 billion

Debtor **Stroma Medical Corporation** Case number (if known) _____

Name

- | | | |
|--|--|--|
| <input type="checkbox"/> \$50,001 - \$100,000 | <input type="checkbox"/> \$10,000,001 - \$50 million | <input type="checkbox"/> \$1,000,000,001 - \$10 billion |
| <input type="checkbox"/> \$100,001 - \$500,000 | <input type="checkbox"/> \$50,000,001 - \$100 million | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
| <input type="checkbox"/> \$500,001 - \$1 million | <input type="checkbox"/> \$100,000,001 - \$500 million | <input type="checkbox"/> More than \$50 billion |
-

Debtor **Stroma Medical Corporation** Case number (if known) _____
Name

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.
 I have been authorized to file this petition on behalf of the debtor.
 I have examined the information in this petition and have a reasonable belief that the information is true and correct.
 I declare under penalty of perjury that the foregoing is true and correct.

Executed on December 8, 2025
MM / DD / YYYY

X /s/ Gregg Homer
 Signature of authorized representative of debtor
 Title Executive Chairman

Gregg Homer
 Printed name

18. Signature of attorney

X /s/ Jamie L. Edmonson
 Signature of attorney for debtor

Date December 8, 2025
MM / DD / YYYY

Jamie L. Edmonson
 Printed name

Robinson & Cole LLP
 Firm name

**1201 N. Market Street
 Suite 1406
 Wilmington, DE 19801**
 Number, Street, City, State & ZIP Code

Contact phone 302-516-1700 Email address jedmonson@rc.com

4247 DE
 Bar number and State

Fill in this information to identify the case:

Debtor name **Stroma Medical Corporation**
 United States Bankruptcy Court for the: **DISTRICT OF DELAWARE**
 Case number (if known): _____

Check if this is an
 amended filing

Official Form 204**Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders**

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
123 Form Builder Tudor Vladimirescu 10 Ground Floor Timisoara, Timis 300195 Romania	Customer Service 662-286-9565 customercare@123 formbuilder.com	Trade Vendor	Unliquidated			\$28.00
Adobe 345 Park Avenue San Jose, CA 95110-2704	Adobe Business 800-915-9428 support@adobe.com	Trade Vendor	Unliquidated			\$36.00
AT&T 208 S. Akard Street Dallas, TX 75202	Internet Accounts 800-228-2020	Trade Vendor	Unliquidated			\$23.00
Blumberg, Samuel c/o Paul P. Cheng, Esq. Law Offices of Paul P. Cheng & Associate 790 E. Colorado Blvd., Suite 700 Pasadena, CA 91101	Paul Cheng 626-356-8880 ppc@pprclaw.com	Litigation Judgment	Contingent Unliquidated Disputed			\$1,460,000.00
BOX.COM 123 North Wacker Drive, 7th Floor Chicago, IL 60606	Customer Service 877-729-4269	Trade Vendor	Unliquidated			\$62.00
Cecka Consulting Group 163 Alvarado Road Berkeley, CA 94705	Jeannie Cecka 510-685-6004 jmcecka@comcast.net	Consulting Services				\$15,600.00
Chase VISA 270 Park Avenue New York, NY 10017	Chase Business 888-659-4962 payment.support@chase.com	Trade Vendor	Unliquidated			\$7,231.00
Chat GPT/Open AI 1455 3rd Avenue San Francisco, CA 94158	Customer Service 800-242-8428 support@openai.co	Trade Vendor	Unliquidated			\$160.00

Debtor **Stroma Medical Corporation**
Name _____

Case number (if known) _____

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
DMK Consulting, LLC (fso Dzung Kim) 341 Adobe Estates Drive Vista, CA 92083-1965	Dzung Kim 617-290-0697 dzphan@outlook.com	Consulting services	Unliquidated			\$1,275.00
Kidder, Mike 35708 Woshka Lane Wildomar, CA 92595	Mike Kidder 760-500-2239 MKidder!@idexcorp.com	Services Performed	Unliquidated			\$975.00
Leech Tishman Fuscaldolampi LLC 1100 Glendon Avenue, 14th Floor Los Angeles, CA 90024	Allen Grodsky 310-203-2802 agrodsky@leech tishman.com	Legal Services				\$3,954.00
Mailchimp 405 N. Angier Avenue NE Atlanta, GA 30308	Customer Service 800-315-5939 confirm@mailchimp.com	Trade Vendor	Unliquidated			\$311.00
Medevis Consulting SAS 2 Rue Marie Hamm 67000 Strasbourg, France	Kristine Morrill 33 0 6 30 01 64 98 kris@medevis-consulting.com	Consulting Services				\$6,400.00
MedReg Associates Inc. 228 Hull Cove Farm Road Jamestown, RI 02835	Stephen Page 401-862-2236 stephen.medreg@gmail.com	Consulting Services	Unliquidated			\$14,060.00
Paradise Drinking Water 2502 South Broadway Santa Ana, CA 92707	Steve 800-707-9446 steve@paradise water.com	Trade Vendor	Unliquidated			\$52.00
Public Storage 701 Western Avenue Glendale, CA 91201	Customer Service 949-667-6248	Trade vendor	Unliquidated			\$607.00
Quick Books Online 2700 Coast Avenue Mountain View, CA 94043	Customer Service 866-570-3842 fsgoc@intuit.com	Trade Vendor	Unliquidated			\$100.00
StarFish Product Engineering Inc. 139 Mulock Avenue Toronto, Ontario M6N 1G9, Canada	David Brenzavich 416-653-9031 dbrenzavich@star fishmedical.com	Trade Vendor				\$1,016,680.00

Debtor **Stroma Medical Corporation**
Name _____

Case number (if known) _____

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
SVB Mastercard 2000 Purchase Street Purchase, NY 10577	SVB Business 800-774-7390 cardservices@ svb.com	Trade vendor	Unliquidated			\$818.00
Zoom Communications, Inc. 55 Almaden Boulevard, Suite 600 San Jose, CA 95113	Customer Service 888-799-5926 support@zoom.us	Trade Vendor	Unliquidated			\$254.00

**RESOLUTIONS OF THE BOARD OF DIRECTORS
OF STROMA MEDICAL CORPORATION**

DECEMBER 7, 2025

The undersigned, being the directors of the Board of Directors (the “Board”) of Stroma Medical Corporation, a Delaware corporation (the “Company”), do hereby adopt the resolutions hereinafter set forth as the action of the Board in accordance with the Company’s bylaws or other governing documentation (the “Organizational Documents”) and Delaware law, as applicable.

WHEREAS, the Board has reviewed and considered, among other things, the financial condition of the Company; and

WHEREAS, the Board has received, reviewed, and considered the recommendations of the Company’s legal and other advisors as to the relative risks and benefits of pursuing a bankruptcy case under the provisions of subchapter V of chapter 11 of the title 11 of the United States Code (the “Bankruptcy Code”);

NOW, THEREFORE, BE IT RESOLVED, that, with respect to the Company, the Board has determined that it is desirable and in the best interest of the Company, its equity holders, creditors, and other interested parties that a voluntary petition (the “Petition”) be filed by the Company under the provisions of subchapter V of chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”); and be it

FURTHER RESOLVED, that Gregg Homer, and any other duly appointed officer of the Company (each, an “Authorized Person”), in each case, acting individually or jointly, be, and each hereby is, authorized, empowered, and directed, with full power of delegation, to negotiate, execute, verify, deliver, and file with the Bankruptcy Court, in the name and on behalf of the Company, and under its corporate seal or otherwise, all petitions, schedules, statements, motions, lists, applications, pleadings, papers, affidavits, declarations, orders, plans, and other documents (collectively, the “Chapter 11 Filings”), with such changes therein and additions thereto as any such Authorized Person may deem necessary, appropriate or advisable (the execution and delivery of any of the Chapter 11 Filings by any such Authorized Person with any changes thereto to be conclusive evidence that any such Authorized Person deemed such changes to meet such standard); and be it

FURTHER RESOLVED, that any Authorized Person, in each case, acting individually or jointly, be, and each hereby is, authorized, empowered, and directed, with full power of delegation, in the name and on behalf of the Company, to take and perform any and all further acts and deeds that such Authorized Person deems necessary, appropriate, or desirable in connection with the Company’s chapter 11 case (the “Chapter 11 Case”) or the Chapter 11 Filings, including, without limitation, (i) the payment of fees, expenses, and taxes such Authorized Person deems necessary, appropriate, or desirable, and (ii) negotiating, executing, delivering, performing, and filing any and all additional documents, schedules, statements, lists, papers, agreements, certificates, and/or instruments (or any amendments or modifications thereto) in connection with, or in furtherance of, the Chapter 11 Case with a view to the successful prosecution of the Chapter

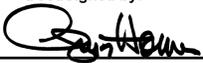
11 Case (such acts to be conclusive evidence that such Authorized Person deemed the same to meet such standard); and be it

FURTHER RESOLVED, that the retention of the law firm of Robinson & Cole LLP (“**R&C**”), to represent the Company as bankruptcy counsel on the terms set forth in its engagement letter with the Company and to represent and assist the Company in preparing and filing the Petition, the Chapter 11 Filing, and related forms, schedules, lists, statements and other papers or documents, is hereby approved, adopted, ratified and confirmed in all respects; and in connection therewith, any Authorized Person, and each of them, acting either individually or jointly, are hereby authorized, empowered, and directed, in the name and on behalf of the Company, to execute any appropriate retention agreements, pay appropriate retainers prior to and immediately upon the filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of R&C; and be it

FURTHER RESOLVED, that the Authorized Persons or any one of them be, and each hereby is, authorized and empowered to engage such further accountants, counsel, consultants or advisors and to do such other acts and things as may be determined to be necessary or appropriate by the Authorized Person or Authorized Persons so acting in order to fully effectuate the purpose and intent of the foregoing resolutions and to accomplish the transactions contemplated thereby, such determination to be conclusively evidenced by the retention or taking of any such action by such Authorized Person; and be it

FURTHER RESOLVED, that all of the acts and transactions relating to matters contemplated by the foregoing resolutions, which acts and transactions would have been authorized and approved by the foregoing resolutions, except that such acts and transactions were taken prior to the adoption of such resolutions, be, and they hereby are, in all respects adopted, confirmed, approved, and ratified.

IN WITNESS WHEREOF, the undersigned being the directors of the Board of Directors of Stroma Medical Corporation, have adopted the foregoing resolutions as the date first set forth above.

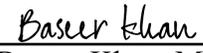
DocuSigned by:

645C151EFCDC6497...
Greg Homer, JSD (PhD), Board Chairman/CSO

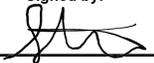
DocuSigned by:

Stephen Slade, MD, Board Member

DocuSigned by:

Afshin Nadershahi, MD, Board Director/ CEO

DocuSigned by:

Baseer Khan, MD, Board Member

Signed by:

893795904D934CZ...
Stephen Rose, Board Member

Fill in this information to identify the case:

Debtor name Stroma Medical Corporation

United States Bankruptcy Court for the: DISTRICT OF DELAWARE

Case number (if known) _____

Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule*
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration **Corporate Ownership Statement**

I declare under penalty of perjury that the foregoing is true and correct.

Executed on December 8, 2025

X /s/ Gregg Homer

Signature of individual signing on behalf of debtor

Gregg Homer

Printed name

Executive Chairman

Position or relationship to debtor

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

STROMA MEDICAL CORPORATION,

Debtor.¹

Chapter 11

Subchapter V

Case No.

CORPORATE OWNERSHIP STATEMENT AND LIST OF EQUITY HOLDERS

Pursuant to Rules 1007(a)(1), 1007(a)(3), and 7007.1 of the Federal Rules of Bankruptcy Procedure, the following are equity holders, other than governmental units, that directly or indirectly own 10% or more of any class of the Debtor's equity interests:

Name and Last Known Address or Place of Business of Holder	Percentage of Ownership
Fisk Ventures II, LP 555 Main Street, Suite 500 Racine, WI 53403	42.05% in Series B Preferred Stock 0.4471% in Common Stock
Gregg Homer 30 Hughes, Ste 206 Irvine, CA 92618	17.2803% in Common Stock

¹ The Debtor in this Subchapter V Case, along with the last four digits of its federal tax identification number is as follows: Stroma Medical Corporation (8755). The Debtor's mailing address is 30 Hughes, Suite 206, Irvine, California 92618.

**United States Bankruptcy Court
District of Delaware**

In re **Stroma Medical Corporation**

Debtor(s)

Case No.

Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the Executive Chairman of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **December 8, 2025**

/s/ Gregg Homer

Gregg Homer/Executive Chairman

Signer/Title

STROMA MEDICAL CORPORATION
30 HUGHES, SUITE 206
IRVINE, CA 92618

ARCH SPECIALTY INSURANCE
210 HUDSON STREET
JERSEY CITY, NJ 07302

BEYOND BENEFITS TRUST DENT
10996 TORREYANA ROAD, SUITE20
SAN DIEGO, CA 92121

EDMONSON, JAMIE L.
ROBINSON & COLE LLP
1201 N. MARKET STREET
SUITE 1406
WILMINGTON, DE 19801

ARCHONWEST TECHNOLOGIES, INC.
P.O. BOX 252
COVINA, CA 91723-0252

BEYOND BENEFITS TRUST LTD
10996 TORREYANA ROAD, SUITE20
SAN DIEGO, CA 92121

123 FORM BUILDER
TUDOR VLADIMIRESCU 10
GROUND FLOOR
TIMISOARA, TIMIS 300195 ROMANIA

ARCON INSURANCE BROKERS
310 BAYVIEW CIRCLE
SUITE 104, PMB 5126
NEWPORT BEACH, CA 92660

BEYOND BENEFITS TRUST STD
10996 TORREYANA ROAD, SUITE20
SAN DIEGO, CA 92121

ADOBE
345 PARK AVENUE
SAN JOSE, CA 95110-2704

ASPEN SPECIALTY INSURANCE CO
175 CAPITAL BOULEVARD, SUITE 300
ROCKY HILL, CT 06067

BEYOND BENEFITS TRUST VISIO
10996 TORREYANA ROAD, SUITE20
SAN DIEGO, CA 92121

ADP, INC.
1 ADP BOULEVARD
ROSELAND, NJ 07068

AT&T
208 S. AKARD STREET
DALLAS, TX 75202

BIOCOM
10996 TORREYANA ROAD, SUIT20
SAN DIEGO, CA 92121

ALLIED UNIVERSAL TECH SVCS
13300 CROSSROADS PARKWAY N.
LA PUENTE, CA 91746

BARTLE REED
SCIENCE PARK, 131 MT PLEASANT
LIVERPOOL L3 5TF
UNITED KINGDOM

BLUMBERG, SAMUEL
C/O PAUL P. CHENG, ESQ.
LAW OFFICES OF PAUL P. CHENG
790 E. COLORADO BLVD., SUITE 70
PASADENA, CA 91101

AMAZON
410 TERRY AVENUE N.
SEATTLE, WA 98109

BAYARD P.A.
600 N. KING STREET, SUITE 400
P.O. BOX 25130
WILMINGTON, DE 19899

BOX.COM
123 NORTH WACKER DRIVE, 7TH FL
CHICAGO, IL 60606

AMERICAN ACADEMY OF
OPHTHALMOLOGY
655 BEACH STREET
SAN FRANCISCO, CA 94109-1336

BC CAD & ELECTRONIC
13687 KINGSBRIDGE STREET
WESTMINSTER, CA 92683

CALENDLY LLC
271 17TH STREET NW, 10TH FLO
ATLANTA, GA 30363

AMERICAN EUROPEAN CONGRESS
OF OPHTHALMIC SURGERY
1008 UPPER GULPH ROAD
WAYNE, PA 19087

BEYOND BENEFITS TRUST ANTHEM
10996 TORREYANA ROAD, SUITE 200
SAN DIEGO, CA 92121

CANFIELD SCIENTIFIC, INC.
4 WOOD HOLLOW ROAD
PARSIPPANY, NJ 07054

APPLE
ONE APPLE PARK WAY
CUPERTINO, CA 95014

BEYOND BENEFITS TRUST ANTHEM
LIFE
10996 TORREYANA ROAD, SUITE 200
SAN DIEGO, CA 92121

CANYON LABS HOLDINGS LLC
16217 SOUTH BRINGHURST DRIVE
BLUFFDALE, UT 84065

CASHFLOW360
270 PARK AVENUE
NEW YORK, NY 10017

COSMOS SCIENTIFIC, SAS
20803 SW 83RD AVENUE
MIAMI, FL 33189

DREAMHOST
417 ASSOCIATED ROAD, PMB 327
BREA, CA 92821

CECKA CONSULTING GROUP
ADDRESS REDACTED

COUNTY OF ORANGE
P.O. BOX 1438
SANTA ANA, CA 92702-1438

EMPLOYERS PREFERRED INS. C
P.O. BOX 842110
LOS ANGELES, CA 90084-2110

CHASE VISA
270 PARK AVENUE
NEW YORK, NY 10017

CPA GLOBAL LIMITED/CLARIVATE
LIBERATION HOUSE, CASTLE STREET
ST. HELIER, JE1 1BL
JERSEY

ENCLAVE CAPITAL LLC
301 YAMATO ROAD, SUITE 2198
BOCA RATON, FL 33431

CHAT GPT/OPEN AI
1455 3RD AVENUE
SAN FRANCISCO, CA 94158

CRUNCHBASE INC.
564 MARKET STREET, SUITE 700
SAN FRANCISCO, CA 94104

ENDURANCE AMERICAN SPECIAL
750/767 3RD AVE.
NEW YORK, NY 10017

CHRONOS VISION GMBH
TELTOWKANALSTR. 2
12247 BERLIN
GERMANY

DANIELS, DOUG
ADDRESS REDACTED

FALVEY INSURANCE GROUP
66 WHITECAP DRIVE
NORTH KINGSTOWN, RI 02852

CITY OF IRVINE
1 CIVIC CENTER PLAZA
IRVINE, CA 92606

DELAWARE DEPT. OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL
CARVEL STATE BUILDING
820 N. FRENCH STREET
WILMINGTON, DE 19801

FEDERAL INSURANCE COMPANY
15 MOUNTAIN VIEW ROAD
P.O. BOX 1615
WARREN, NJ 07061

CLINICA OFTALMOLOGICA
DEL CARIBE
37 PISO 9
RIOMAR, BARRANQUILLA, ATLANTICO
COLOMBIA

DELAWARE SECRETARY OF STATE
JOHN G. TOWNSEND BUILDING
401 FEDERAL STREET, SUITE 3
DOVER, DE 19901

FEDEX CORPORATION
942 SOUTH SHADY GROVE ROAD
MEMPHIS, TN 38120

CONNELLY, JEAN
30 HUGHES, SUITE 206
IRVINE, CA 92618

DIGITAL INSURANCE LLC
300 GALLERIA PARKWAY, SUITE 1100
ATLANTA, GA 30339

FIBERGUIDE INDUSTRIES INC.
1 BAY STREET
STIRLING, NJ 07980

COOLEY LLP
3175 HANOVER STREET
PALO ALTO, CA 94304-1130

DMK CONSULTING, LLC
341 ADOBE ESTATES DRIVE
VISTA, CA 92083-1965

FISHER, BRET
ADDRESS REDACTED

COSMOS SCIENTIFIC, SAS
CARRERA 6B SUR #5-205, C42
CAJICA, COLUMBIA, S.A.

DOCUSIGN INC.
221 MAIN STREET, SUITE 1550
SAN FRANCISCO, CA 94105

FOLEY LARNDER LLP
777 E. WISCONSIN AVENUE
MILWAUKEE, WI 53202

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO, CA 94257-0531

KIDDER, MIKE
ADDRESS REDACTED

MEASEL, CRAIG
ADDRESS REDACTED

GREENLIGHT GURU
601 S. MERIDIAN STREET, SUITE 2H
INDIANAPOLIS, IN 46225

KNOBBE MARTENS OLSON & BEAR
2040 MAIN STREET, 14TH FLOOR
IRVINE, CA 92614

MEDENVOY GLOBAL
PR. MARGRIETPLANTSOEN 33 ST12
2595 AM DEN HAAG
NETHERLANDS

HAMILTON ENGINEERING SERVICES
ADDRESS REDACTED

LEECH TISHMAN FUSCALDO LAMPL
1100 GLENDON AVENUE, 14TH FLOOR
LOS ANGELES, CA 90024

MEDEVISE CONSULTING SAS
2 RUE MARIE HAMM
67000
STRASBOURG, FRANCE

HAWK RIDGE SYSTEMS LLC
575 CLYDE AVENUE, SUITE 420
MOUNTAIN VIEW, CA 94043

LEECH TISHMAN FUSCALDO LAMPL
1100 GLENDON AVENUE, 14TH FLOOR
LOS ANGELES, CA 90024

MEDREG ASSOCIATES INC.
228 HULL COVE FARM ROAD
JAMESTOWN, RI 02835

HOMER, GREGG
30 HUGHES, SUITE 206
IRVINE, CA 92618

LINCOLN NATIONAL LIFE INSURANCE
1301 S. HARRISON STREET
FORT WAYNE, IN 46802

MORALES, WILLIAM GALVAN
ADDRESS REDACTED

HYALOID ANIMATION LLC
3950 OHIO STREET, SUITE 525
SAN DIEGO, CA 92104

MAILCHIMP
405 N. ANGIER AVENUE NE
ATLANTA, GA 30308

MOTOROLA SOLUTIONS INC.
555 ROBSON STREET, 3RD FLOOR
VANCOUVER, BRITISH COLUMBIA
CANADA

INTERLACED LLC
1660 LOGAN AVENUE, SUITE A
SAN DIEGO, CA 92113

MARCH & MCLENNAN INS. AGENCY
DBA BEYOND BENEFITS TRUST
1 POLARIS WAY, SUITE 300
ALISO VIEJO, CA 92656

MSIG SPECIALTY INSURANCE US
15 INDEPENDENCE BLVD.
WARREN, NJ 07059

INTERNAL REVENUE SERVICE
DEPARTMENT OF THE TREASURY
OGDEN, UT 84201-0011

MARCHWICK, TERRY
ADDRESS REDACTED

NADERSHAHI, AFSHIN
30 HUGHES, SUITE 206
IRVINE, CA 92618

J.J. KELLER ASSOCIATES, INC.
3003 BREEZEWOOD LANE
NEENAH, WI 54957-0368

MARKET SCOPE LLC
13421 MANCHESTER ROAD, SUITE 201
SAINT LOUIS, MO 63131

NATIONAL INSTRUMENTS CORPO
11500 NORTH MOPAC EXPY
AUSTIN, TX 78759

JP MORGAN CHASE
270 PARK AVENUE
NEW YORK, NY 10017

MAY, MICHAEL
ADDRESS REDACTED

NEWPORT CORPORATION OPHIRU
3050 NORTH 300 WEST NORTH
LOGAN, UT 84341

OC CLEANING SERVICE
23291 PERALTA DR., STE. A-5
LAGUNA HILLS, CA 92653

PINEDO, GABRIEL
ADDRESS REDACTED

STARFISH PRODUCT ENGINEERING
139 MULOCK AVENUE
TORONTO, ON
M6N 1G9, CANADA

OCTANE
4041 MACARTHUR BLVD., SUITE 260
NEWPORT BEACH, CA 92660

PITCHBOOK DATA, INC.
901 FIFTH AVE., SUITE 1200
SEATTLE, WA 98164

SVB MASTERCARD
2000 PURCHASE STREET
PURCHASE, NY 10577

ONE DIGITAL
300 GALLERIA PKWY, SUITE 1100
ATLANTA, GA 30339

PREFERRED EMPLOYERS INSURANCE
1615 MURRAY CANYON RD.
SAN DIEGO, CA 92108

T-MOBILE
12920 SE 38TH STREET
BELLEVUE, WA 98006

ONE IDENTITY LLC
4 POLARIS WAY
ALISO VIEJO, CA 92656

PUBLIC STORAGE
701 WESTERN AVENUE
GLENDALE, CA 91201

THORLABS MEASUREMENT SYST
43 SPARTA AVE.
NEWTON, NJ 07860

OPTOMECHANICAL ENG. SRVCS.
2415 GREENFIELD AVENUE
ARCADIA, CA 91006

QUICK BOOKS ONLINE
2700 COAST AVENUE
MOUNTAIN VIEW, CA 94043

TOLICORE CORP.
ADDRESS
REDACTED

OROZCO, MIKE
30 HUGHES, SUITE 206
IRVINE, CA 92618

SECURITIES & EXCHANGE
COMMISSION
100 F STREET NE
WASHINGTON, DC 20549

UNDERWRITERS AT LLOYD'S
ONE LIME STREET
LONDON, EC3M 7HA
UNITED KINGDOM

PACIFIC MORGAN LLLP
P.O. BOX 25991
LOS ANGELES, CA 90025

SECURITIES & EXCHANGE
COMMISSION
NEW YORK REGIONAL OFFICE
100 PEARL STREET, SUITE 20-100
NEW YORK, NY 10004-2616

WORLDWIDE INSURANCE SERVIC
25775 N. HILLVIEW COURT
MUNDELEIN, IL 60060

PARADISE DRINKING WATER
2502 SOUTH BROADWAY
SANTA ANA, CA 92707

SILICON VALLEY BANK
2625 AUGUSTINE DR., SUITE 30
SANTA CLARA, CA 95054

ZOOM COMMUNICATIONS, INC.
55 ALMADEN BOULEVARD, SUITE 60
SAN JOSE, CA 95113

PAYSCALE, INC.
113 CHERRY ST., SUITE 96140
SEATTLE, WA 98104

SLADE, STEPHEN
3900 ESSEX LANE, SUITE 101
HOUSTON, TX 77027

PERPLEXITY AI
115 SANSOME ST., STE. 900
SAN FRANCISCO, CA 94104

SOUTHERN CALIFORNIA EDISON
2244 WALNUT GROVE AVE.
ROSEMEAD, CA 91770

Profit and Loss

Stroma Medical Corporation

January 1-October 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Gross Profit	
Expenses	
7000 Expenses	
7100 Salaries and Wages	
7100-a Salaries	1,244,060.16
Total for 7100 Salaries and Wages	\$1,244,060.16
7101 Payroll Taxes - Employer	75,683.76
7102 Employee Benefits	
7102-a Medical Insurance	43,476.00
7102-b Dental Insurance	3,206.70
7102-c Vision Insurance	840.10
7102-d Life/AD&D, STD and LTD Insurance	4,332.50
Total for 7102 Employee Benefits	\$51,855.30
7121 Airfare	45,880.12
7123 Lodging	41,818.18
7124 Meals	5,640.72
7127 Parking, Tolls, Rental, Taxi	11,658.60
7128 Other Travel, Specify	39.66
7140 Accounting Fees	7,600.00
7143 Legal Fees	91,656.10
7145 Payroll Service Charges	1,880.85
7146 Bank Fees	3,478.33
7147 Professional Staffing	522,311.50
7150 External Lab Testing	1,624.65
7152 Patent Preparation	98,119.88
7161 D&O/EPL	52,040.00
7162 Key Man Life Insurance	2,495.81
7163 Product Liability	18,540.60
7165 Worker's Compensation	4,103.70
7166 Package Insurance	2,741.00
7168 Auto Insurance	767.00
7172 Investor Conferences	72,024.87
7175 Other, Specify	53.82
7201 Web/Social Networking	
7201-a Developers	761.50
Total for 7201 Web/Social Networking	\$761.50
7209 Other Marketing and Sales, Specify	0.00
7251 Rent	39,756.00
7252 Utilities, Repairs & Maintenance	35,728.47
7253 Telephone & Internet	3,880.96

Profit and Loss

Stroma Medical Corporation

January 1-December 31, 2024

DISTRIBUTION ACCOUNT	TOTAL
Income	
Gross Profit	
Expenses	
7000 Expenses	
7100 Salaries and Wages	
7100-a Salaries	1,320,677.58
7100-b Bonus	229,934.00
Total for 7100 Salaries and Wages	\$1,550,611.58
7101 Payroll Taxes - Employer	81,713.89
7102 Employee Benefits	
7102-a Medical Insurance	44,429.30
7102-b Dental Insurance	3,848.05
7102-c Vision Insurance	1,008.13
7102-d Life/AD&D, STD and LTD Insurance	5,498.46
Total for 7102 Employee Benefits	\$54,783.94
7121 Airfare	66,551.67
7123 Lodging	55,672.06
7124 Meals	5,401.59
7127 Parking, Tolls, Rental, Taxi	7,436.44
7128 Other Travel,Specify	484.35
7140 Accounting Fees	9,260.00
7143 Legal Fees	132,169.54
7145 Payroll Service Charges	2,186.91
7146 Bank Fees	6,798.39
7147 Professional Staffing	559,270.56
7150 External Lab Testing	70.00
7152 Patent Preparation	141,796.92
7161 D&O/EPL	70,697.53
7162 Key Man Life Insurance	2,495.81
7165 Worker's Compensation	4,747.80
7166 Package Insurance	2,610.00
7167 Cargo Insurance	12,461.00
7168 Auto Insurance	517.00
7169 Cyber Liability	4,076.47
7172 Investor Conferences	111,445.44
7201 Web/Social Networking	
7201-a Developers	1,250.00
Total for 7201 Web/Social Networking	\$1,250.00
7251 Rent	60,663.00
7252 Utilities, Repairs & Maintenance	46,600.89
7253 Telephone & Internet	5,167.09

Profit and Loss

Stroma Medical Corporation

January 1-December 31, 2023

DISTRIBUTION ACCOUNT	TOTAL
Income	
Gross Profit	
<hr/>	
Expenses	
7000 Expenses	
7100 Salaries and Wages	
7100-a Salaries	1,266,170.74
7100-c Overtime	618.75
Total for 7100 Salaries and Wages	\$1,266,789.49
7101 Payroll Taxes - Employer	74,617.27
7102 Employee Benefits	
7102-a Medical Insurance	46,113.98
7102-b Dental Insurance	4,249.14
7102-c Vision Insurance	1,096.23
7102-d Life/AD&D, STD and LTD Insurance	4,499.64
Total for 7102 Employee Benefits	\$55,958.99
7121 Airfare	31,438.12
7123 Lodging	31,267.34
7124 Meals	3,879.97
7127 Parking, Tolls, Rental, Taxi	4,667.24
7140 Accounting Fees	9,100.00
7143 Legal Fees	376,482.19
7145 Payroll Service Charges	2,034.83
7146 Bank Fees	591.29
7147 Professional Staffing	1,026,081.43
7150 External Lab Testing	20,622.09
7152 Patent Preparation	177,250.18
7161 D&O/EPL	69,098.96
7162 Key Man Life Insurance	317.81
7164 Clinical Insurance	22,592.90
7165 Worker's Compensation	5,535.64
7166 Package Insurance	2,539.00
7167 Cargo Insurance	10,850.00
7168 Auto Insurance	517.00
7169 Cyber Liability	3,673.60
7172 Investor Conferences	101,130.79
7175 Other, Specify	130.26
7201 Web/Social Networking	1,925.00
7203 Brochures/ Literature	\$904.07
7203-a Marketing Materials	547.37
Total for 7203 Brochures/ Literature	\$1,451.44
7251 Rent	49,676.00

Statement of Cash Flows

Stroma Medical Corporation

January 1-October 31, 2025

FULL NAME	TOTAL
Cash flows from operating activities	
Net Income	-11,364,189.01
Adjustments for non-cash income and expenses:	
13141 Other Current Assets (Parent):Prepaid Expenses	0.00
21000 Accounts Payable	-4,880.76
22107 Credit Cards:Credit Card - Chase VISA	0.00
Total for Adjustments for non-cash income and expenses:	-\$4,880.76
Net cash from operating activities	-\$11,369,069.77
Cash flows from investing activities	
Cash flows from financing activities	
3200 Equity:Preferred Stock	1,047.61
3300 Equity:Additional Paid in Capital	12,998,951.83
3400 Equity:Warrants	25,321.91
Net cash used in financing activities	\$13,025,321.35
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$1,656,251.58
Cash and cash equivalents at beginning of year	\$3,145,742.98
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$4,801,994.56

Statement of Cash Flows

Stroma Medical Corporation

January 1-December 31, 2024

FULL NAME	TOTAL
Cash flows from operating activities	
Net Income	-7,498,051.97
Adjustments for non-cash income and expenses:	
15171 Other Long-term Assets:Accumulated Amortization	54,834.00
21000 Accounts Payable	-4,124.28
22107 Credit Cards:Credit Card - Chase VISA	0.00
23118 Other Current Liabilities:Accrued Expenses	-117,041.10
Total for Adjustments for non-cash income and expenses:	-\$66,331.38
Net cash from operating activities	-\$7,564,383.35
Cash flows from investing activities	
Cash flows from financing activities	
24200 Notes Payable	-3,000,000.00
3100 Equity:Common Stock	15,361.36
3200 Equity:Preferred Stock	685.00
3300 Equity:Additional Paid in Capital	10,233,397.00
Net cash used in financing activities	\$7,249,443.36
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-\$314,939.99
Cash and cash equivalents at beginning of year	\$3,460,682.97
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$3,145,742.98

Statement of Cash Flows

Stroma Medical Corporation

January 1-December 31, 2023

FULL NAME	TOTAL
Cash flows from operating activities	
Net Income	-9,327,504.43
Adjustments for non-cash income and expenses:	
15171 Other Long-term Assets:Accumulated Amortization	54,834.00
21000 Accounts Payable	-38,392.49
23118 Other Current Liabilities:Accrued Expenses	117,041.10
23123 Other Current Liabilities:Note Interest Payable	-88,800.13
Total for Adjustments for non-cash income and expenses:	\$44,682.48
Net cash from operating activities	-\$9,282,821.95
Cash flows from investing activities	
Cash flows from financing activities	
24200 Notes Payable	2,869,900.00
Net cash used in financing activities	\$2,869,900.00
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-\$6,412,921.95
Cash and cash equivalents at beginning of year	\$9,873,604.92
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$3,460,682.97

Balance Sheet

Stroma Medical Corporation

As of October 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
10500 City National	-4,002.00
11000 Bank Accounts	
11100 SVB CHECKING	29,000.00
11101 Stanford ESCROW Account	0.00
11102 Stanford MONEY MARKET	0.00
11103 SVB MONEY MARKET	20,001.56
11104 CHASE CHECKING	387,339.80
11105 CHASE MONEY MARKET	3,821,959.08
11106 BofA OPERATING ACCOUNT	547,696.12
11111 Petty Cash	0.00
Total for 11000 Bank Accounts	\$4,805,996.56
Total for Bank Accounts	\$4,801,994.56
Other Current Assets	
13000 Other Current Assets (Parent)	
13124 Finished Goods Inventory	3,867.26
13131 Parts Inventory	
13131-d Factory Replaceable Parts	730.67
13131-e R&D Lab Tools and Equipment	157.97
Total for 13131 Parts Inventory	\$888.64
13141 Prepaid Expenses	0.00
13142 Prepaid Insurance	0.00
13143 Prepaid Rent	14,836.00
13144 Deferred Income Taxes	0.00
13151 Due from Employee	0.00
Total for 13000 Other Current Assets (Parent)	\$19,591.90
Total for Other Current Assets	\$19,591.90
Total for Current Assets	\$4,821,586.46
Fixed Assets	
14000 Fixed Assets	
14154 Furniture and Fixtures	16,070.64
14155 Computers	54,917.39
14156 Lab Equipment	79,074.00
14166 Accumulated Depreciation	-118,615.00
Total for 14000 Fixed Assets	\$31,447.03
Total for Fixed Assets	\$31,447.03

Balance Sheet

Stroma Medical Corporation

As of October 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Other Assets	
15000 Other Long-term Assets	
15171 Accumulated Amortization	-804,579.28
15177 Stanford Federal Credit Union	0.00
15178 Intangible Assets	832,117.14
Total for 15000 Other Long-term Assets	\$27,537.86
Total for Other Assets	\$27,537.86
Total for Assets	\$4,880,571.35
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
21000 Accounts Payable	1,350.00
Total for Accounts Payable	\$1,350.00
Credit Cards	
22000 Credit Cards	
22107 Credit Card - Chase VISA	0.00
Total for 22000 Credit Cards	\$0.00
Total for Credit Cards	\$0.00
Other Current Liabilities	
23000 Other Current Liabilities	\$0.00
23116 Payroll Liability	-\$8.00
23116-a CLSA Payable	6.00
23116-b Optum Bank Payable	2.00
Total for 23116 Payroll Liability	\$0.00
23117 Insurance Payable	0.00
23118 Accrued Expenses	0.00
23119 Accrued Salaries	0.00
23120 Accrued Vacation	0.00
23121 Payroll Taxes Payable	0.00
23122 Deferred Compensation	0.00
23123 Note Interest Payable	0.00
Total for 23000 Other Current Liabilities	\$0.00
Total for Other Current Liabilities	\$0.00
Total for Current Liabilities	\$1,350.00

Balance Sheet

Stroma Medical Corporation

As of October 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Long-term Liabilities	
24000 Long Term Liabilities	\$0.00
24220 Payable to Inter West	0.00
Total for 24000 Long Term Liabilities	\$0.00
24200 Notes Payable	0.00
Total for Long-term Liabilities	\$0.00
Total for Liabilities	\$1,350.00
Equity	
3000 Equity	
3100 Common Stock	59,204.31
3200 Preferred Stock	3,483,841.14
3300 Additional Paid in Capital	60,370,134.77
3400 Warrants	25,321.91
Total for 3000 Equity	\$63,938,502.13
3500 Retained Earnings	-47,695,091.77
Net Income	-11,364,189.01
Total for Equity	\$4,879,221.35
Total for Liabilities and Equity	\$4,880,571.35

Balance Sheet

Stroma Medical Corporation

As of December 31, 2024

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
10500 City National	-4,002.00
11000 Bank Accounts	
11100 SVB CHECKING	139,392.35
11101 Stanford ESCROW Account	0.00
11102 Stanford MONEY MARKET	0.00
11103 SVB MONEY MARKET	250,333.53
11104 CHASE CHECKING	177,567.63
11105 CHASE MONEY MARKET	2,534,006.30
11106 BofA OPERATING ACCOUNT	48,445.17
11111 Petty Cash	0.00
Total for 11000 Bank Accounts	\$3,149,744.98
Total for Bank Accounts	\$3,145,742.98
Other Current Assets	
13000 Other Current Assets (Parent)	
13124 Finished Goods Inventory	3,867.26
13131 Parts Inventory	
13131-d Factory Replaceable Parts	730.67
13131-e R&D Lab Tools and Equipment	157.97
Total for 13131 Parts Inventory	\$888.64
13141 Prepaid Expenses	0.00
13142 Prepaid Insurance	0.00
13143 Prepaid Rent	14,836.00
13144 Deferred Income Taxes	0.00
13151 Due from Employee	0.00
Total for 13000 Other Current Assets (Parent)	\$19,591.90
Total for Other Current Assets	\$19,591.90
Total for Current Assets	\$3,165,334.88
Fixed Assets	
14000 Fixed Assets	
14154 Furniture and Fixtures	16,070.64
14155 Computers	54,917.39
14156 Lab Equipment	79,074.00
14166 Accumulated Depreciation	-118,615.00
Total for 14000 Fixed Assets	\$31,447.03
Total for Fixed Assets	\$31,447.03

Balance Sheet

Stroma Medical Corporation

As of December 31, 2024

DISTRIBUTION ACCOUNT	TOTAL
Other Assets	
15000 Other Long-term Assets	
15171 Accumulated Amortization	-804,579.28
15177 Stanford Federal Credit Union	0.00
15178 Intangible Assets	832,117.14
Total for 15000 Other Long-term Assets	\$27,537.86
Total for Other Assets	\$27,537.86
Total for Assets	\$3,224,319.77
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
21000 Accounts Payable	6,230.76
Total for Accounts Payable	\$6,230.76
Credit Cards	
22000 Credit Cards	
22107 Credit Card - Chase VISA	0.00
Total for 22000 Credit Cards	\$0.00
Total for Credit Cards	\$0.00
Other Current Liabilities	
23000 Other Current Liabilities	\$0.00
23116 Payroll Liability	-\$8.00
23116-a CLSA Payable	6.00
23116-b Optum Bank Payable	2.00
Total for 23116 Payroll Liability	\$0.00
23117 Insurance Payable	0.00
23118 Accrued Expenses	0.00
23119 Accrued Salaries	0.00
23120 Accrued Vacation	0.00
23121 Payroll Taxes Payable	0.00
23122 Deferred Compensation	0.00
23123 Note Interest Payable	0.00
Total for 23000 Other Current Liabilities	\$0.00
Total for Other Current Liabilities	\$0.00
Total for Current Liabilities	\$6,230.76

Balance Sheet

Stroma Medical Corporation

As of December 31, 2024

DISTRIBUTION ACCOUNT	TOTAL
Long-term Liabilities	
24000 Long Term Liabilities	\$0.00
24220 Payable to Inter West	0.00
Total for 24000 Long Term Liabilities	\$0.00
24200 Notes Payable	0.00
Total for Long-term Liabilities	\$0.00
Total for Liabilities	\$6,230.76
Equity	
3000 Equity	
3100 Common Stock	59,204.31
3200 Preferred Stock	3,482,793.53
3300 Additional Paid in Capital	47,371,182.94
3400 Warrants	0.00
Total for 3000 Equity	\$50,913,180.78
3500 Retained Earnings	-40,197,039.80
Net Income	-7,498,051.97
Total for Equity	\$3,218,089.01
Total for Liabilities and Equity	\$3,224,319.77

Balance Sheet

Stroma Medical Corporation

As of December 31, 2023

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
10500 City National	-4,002.00
11000 Bank Accounts	
11100 SVB CHECKING	452,031.86
11101 Stanford ESCROW Account	0.00
11102 Stanford MONEY MARKET	0.00
11103 SVB MONEY MARKET	317.12
11104 CHASE CHECKING	522,267.36
11105 CHASE MONEY MARKET	690,068.63
11106 BofA OPERATING ACCOUNT	1,800,000.00
11111 Petty Cash	0.00
Total for 11000 Bank Accounts	\$3,464,684.97
Total for Bank Accounts	\$3,460,682.97
Other Current Assets	
13000 Other Current Assets (Parent)	
13124 Finished Goods Inventory	3,867.26
13131 Parts Inventory	
13131-d Factory Replaceable Parts	730.67
13131-e R&D Lab Tools and Equipment	157.97
Total for 13131 Parts Inventory	\$888.64
13141 Prepaid Expenses	0.00
13142 Prepaid Insurance	0.00
13143 Prepaid Rent	14,836.00
13144 Deferred Income Taxes	0.00
13151 Due from Employee	0.00
Total for 13000 Other Current Assets (Parent)	\$19,591.90
Total for Other Current Assets	\$19,591.90
Total for Current Assets	\$3,480,274.87
Fixed Assets	
14000 Fixed Assets	
14154 Furniture and Fixtures	16,070.64
14155 Computers	54,917.39
14156 Lab Equipment	79,074.00
14166 Accumulated Depreciation	-118,615.00
Total for 14000 Fixed Assets	\$31,447.03
Total for Fixed Assets	\$31,447.03

Balance Sheet

Stroma Medical Corporation

As of December 31, 2023

DISTRIBUTION ACCOUNT	TOTAL
Other Assets	
15000 Other Long-term Assets	
15171 Accumulated Amortization	-749,745.28
15177 Stanford Federal Credit Union	0.00
15178 Intangible Assets	832,117.14
Total for 15000 Other Long-term Assets	\$82,371.86
Total for Other Assets	\$82,371.86
Total for Assets	\$3,594,093.76
<hr/>	
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
21000 Accounts Payable	10,355.04
Total for Accounts Payable	\$10,355.04
Credit Cards	
Other Current Liabilities	
23000 Other Current Liabilities	\$0.00
23116 Payroll Liability	-\$8.00
23116-a CLSA Payable	6.00
23116-b Optum Bank Payable	2.00
Total for 23116 Payroll Liability	\$0.00
23117 Insurance Payable	0.00
23118 Accrued Expenses	117,041.10
23119 Accrued Salaries	0.00
23120 Accrued Vacation	0.00
23121 Payroll Taxes Payable	0.00
23122 Deferred Compensation	0.00
23123 Note Interest Payable	0.00
Total for 23000 Other Current Liabilities	\$117,041.10
Total for Other Current Liabilities	\$117,041.10
Total for Current Liabilities	\$127,396.14
Long-term Liabilities	
24000 Long Term Liabilities	\$0.00
24220 Payable to Inter West	0.00
Total for 24000 Long Term Liabilities	\$0.00
24200 Notes Payable	3,000,000.00
Total for Long-term Liabilities	\$3,000,000.00
Total for Liabilities	\$3,127,396.14

Balance Sheet

Stroma Medical Corporation

As of December 31, 2023

DISTRIBUTION ACCOUNT	TOTAL
Equity	
3000 Equity	
3100 Common Stock	43,842.95
3200 Preferred Stock	3,482,108.53
3300 Additional Paid in Capital	37,137,785.94
3400 Warrants	0.00
Total for 3000 Equity	\$40,663,737.42
3500 Retained Earnings	-30,869,535.37
Net Income	-9,327,504.43
Total for Equity	\$466,697.62
Total for Liabilities and Equity	\$3,594,093.76

BRETT R FRIEDMAN
4040 BARRANCA PKWY #280
IRVINE, CA 92604

STROMA MEDICAL CORPORATION
30 HUGHES SUITE 206
IRVINE, CA 92618

BRETT R FRIEDMAN
4040 BARRANCA PKWY #280
IRVINE, CA 92604
7148501001

March 25, 2024

STROMA MEDICAL CORPORATION
30 HUGHES SUITE 206
IRVINE, CA 92618

Dear Doug:

Your 2023 Federal Corporation Income Tax Return will be electronically filed with the Internal Revenue Service. No tax is payable with the filing of this return.

Your 2023 California Corporation Franchise or Income Tax Return will be electronically filed with the State of California. No tax is payable with the filing of this return.

Your 2023 Delaware Corporation Income Tax Return will be electronically filed with the State of Delaware. No tax is payable with the filing of this return.

Your estimated tax schedule for 2024 is listed below:

Due Date	California
4/15/24	\$ 800
6/17/24	0
9/16/24	0
12/16/24	0

	\$ 800

Please be sure to call if you have any questions.

Sincerely,

BRETT FRIEDMAN

Form at bottom of page. ■

Payment 1 – File and Pay by the 15th day of the 4th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.
If no payment is due, do not mail this form.

Pay online: Go Green! Enjoy the ease and secure options for online payments.

- **Web pay** for businesses LLCs can make an immediate payment or schedule payments up to a year in advance.
- **Credit Card** (service fee)

Go to ftb.ca.gov/pay for more information. Do not mail this form if you pay online.



Where to pay: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the California SOS file number or FEIN and "2024 Form 100-ES" on the check or money order. Detach voucher below. Enclose, but do not staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ----- DETACH HERE -----

Caution: The corporation may be required to pay electronically. See instructions.

**Payment 1
CALIFORNIA FORM**

TAXABLE YEAR	Corporation Estimated Tax	100-ES
---------------------	----------------------------------	---------------

3195069	STRO	26-4608755	000000000000	24	FORM 1
TYB 01-01-2024 TYE 12-31-2024					
STROMA MEDICAL CORPORATION					
30 HUGHES			STE	206	
IRVINE		CA 92618		949-207-3312	
EST TAX AMT	800.	QSUB TAX AMT		TOTAL PAYMENT AMT	800.

DELAWARE ²⁰²⁴
 DIVISION OF REVENUE ^{F O R M} CIT-EST
CORPORATE TENTATIVE TAX RETURN
FORMERLY 1100T



Taxpayer ID	Calendar or Fiscal Year Ending	Due on or before	Voucher
2 6 4 6 0 8 7 5 5	12/31/2024	4/15/2024	1

Name of Corporation			
STROMA MEDICAL CORPORATION		BALANCE DUE FROM LINE 8 OF WORKSHEET	.00
Street Address			
30 HUGHES SUITE 206		AMOUNT OF THIS PAYMENT	.00
City	State	Zip Code	
IRVINE	CA	92618	

Check here if a request for change form is being filed **DO NOT CUT THIS PAGE**

TAXPAYER'S WORKSHEET AND RECORD OF PAYMENTS		
1	ESTIMATE DELAWARE TAXABLE INCOME FOR THE YEAR	1 -9344307.00
2	CORPORATE INCOME TAX RATE	2 8.70
3	Multiply Line 1 by Line 2	3 -812955.00
4	ESTIMATED LIABILITY FOR YEAR	4 .00
5	PERCENTAGE DUE	5 50
6	Multiply Line 4 by Line 5	6 .00
7	LESS CREDIT CARRYOVER UNUSED	7 .00
8	Subtract Line 7 from Line 6 (cannot be less than zero)	8 .00

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

MAIL COMPLETED FORM WITH REMITTANCE PAYABLE TO:
 Delaware Division of Revenue
 PO Box 0830
 Wilmington, DE 19899-0830

AUTHORIZED SIGNATURE	DATE
PRINTED NAME OF AUTHORIZED SIGNER	
PHONE NUMBER	
949-207-3312	
@ EMAIL ADDRESS	

DO NOT CUT THIS PAGE

Form **8879-CORP**

(December 2022)

Department of the Treasury
Internal Revenue Service

E-file Authorization for Corporations

For calendar year 20 23, or tax year beginning _____, 20____, ending _____, 20____

Use for efile authorizations for Form 1120, 1120-F or 1120S.

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879CORP for the latest information.

OMB No. 1545-0123

Name of corporation

STROMA MEDICAL CORPORATION

Employer identification number

26-4608755

Part I Information (Whole dollars only)

1	Total income (Form 1120, line 11).....	1	40,574.
2	Total income (Form 1120-F, Section II, line 11).....	2	
3	Total income (loss) (Form 1120-S, line 6).....	3	

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize BRETT R FRIEDMAN ERO firm name to enter my PIN 90853 do not enter all zeros as my signature on the corporation's electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature _____ Date _____ Title CEO

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN..... 81353554321
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS *e-file* Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature BRETT FRIEDMAN Date _____

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2023 or tax year beginning _____, 2023, ending _____,
Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2023

A Check if:			B Employer identification number
1a Consolidated return (attach Form 851) <input type="checkbox"/>	TYPE OR PRINT	STROMA MEDICAL CORPORATION 30 HUGHES SUITE 206 IRVINE, CA 92618	26-4608755
b Life/nonlife consolidated return <input type="checkbox"/>			C Date incorporated
2 Personal holding co. (attach Sch. PH) <input type="checkbox"/>			4/09/2009
3 Personal service corp. (see instrs) <input type="checkbox"/>			D Total assets (see instructions)
4 Schedule M-3 attached <input type="checkbox"/>	E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change		\$ 3,494,078.

I N C O M E	1 a Gross receipts or sales	1 a	
	b Returns and allowances	1 b	
	c Balance. Subtract line 1b from line 1a		1 c
	2 Cost of goods sold (attach Form 1125-A)		2
	3 Gross profit. Subtract line 2 from line 1c		3
	4 Dividends and inclusions (Schedule C, line 23)		4
	5 Interest		5 39,749.
	6 Gross rents		6
	7 Gross royalties		7
	8 Capital gain net income (attach Schedule D (Form 1120))		8
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9
10 Other income (see instructions — attach statement) SEE STATEMENT 1		10 825.	
11 Total income. Add lines 3 through 10		11 40,574.	
D E D U C T I O N S	12 Compensation of officers (see instructions — attach Form 1125-E)		12 660,913.
	13 Salaries and wages (less employment credits)		13 605,876.
	14 Repairs and maintenance		14
	15 Bad debts		15
	16 Rents		16 49,676.
	17 Taxes and licenses SEE STATEMENT 2		17 85,087.
	18 Interest (see instructions)		18 117,763.
	19 Charitable contributions		19
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20
	21 Depletion		21
	22 Advertising		22
	23 Pension, profit-sharing, etc., plans		23
	24 Employee benefit programs		24 55,959.
	25 Energy efficient commercial buildings deduction (attach Form 7205)		25
	26 Other deductions (attach statement) SEE STATEMENT 3		26 7,816,552.
	27 Total deductions. Add lines 12 through 26		27 9,391,826.
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28 -9,351,252.
C R E D I T S, A N D P A Y M E N T S	29 a Net operating loss deduction (see instructions) SEE ST. 4	29 a	0.
	b Special deductions (Schedule C, line 24)	29 b	
	c Add lines 29a and 29b		29 c
30 Taxable income. Subtract line 29c from line 28. See instructions		30 -9,351,252.	
31 Total tax (Schedule J, Part I, line 11)		31 0.	
32 Reserved for future use		32	
33 Total payments and credits (Schedule J, Part II, line 23)		33 0.	
34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>		34	
35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed		35 0.	
36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid		36	
37 Enter amount from line 36 you want: Credited to 2024 estimated tax _____ Refunded _____		37	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of officer	Date	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	BRETT FRIEDMAN	BRETT FRIEDMAN			P00746183
	Firm's name	BRETT R FRIEDMAN	Firm's EIN	33-0598007	
	Firm's address	4040 BARRANCA PKWY #280 IRVINE, CA 92604	Phone no.	7148501001	

Schedule C	Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) Percentage	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations.		See instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4.			
24	Total special deductions. Add column (c) lines 9 through 22. Enter here and on page 1, line 29b.			

Schedule J Tax Computation and Payment (see instructions)

Part I – Tax Computation

1	Income tax. See instructions		1	0.
2	Base erosion minimum tax amount (attach Form 8991)		2	
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)		3	
4	Add lines 1, 2, and 3		4	0.
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (see instructions – attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method – completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method – income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Interest/tax due under section 453A(c)	9f		
g	Interest/tax due under section 453(l)	9g		
z	Other (see instructions – attach statement)	9z		
10	Total. Add lines 9a through 9z		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	0.

Part II – Payments and Refundable Credits

12	Reserved for future use		12	
13	Preceding year's overpayment credited to the current year		13	
14	Current year's estimated tax payments		14	
15	Current year's refund applied for on Form 4466		15	()
16	Combine lines 13, 14, and 15		16	0.
17	Tax deposited with Form 7004		17	
18	Withholding (see instructions)		18	
19	Total payments. Add lines 16, 17, and 18		19	0.
20	Refundable credits from:			
a	Form 2439	20 a		
b	Form 4136	20 b		
c	Reserved for future use	20 c		
z	Other (attach statement – see instructions)	20 z		
21	Total credits. Add lines 20a through 20z		21	
22	Elective payment election amount from Form 3800		22	
23	Total payments and credits. Add lines 19, 21, and 22. Enter here and on page 1, line 33		23	0.

Schedule K Other Information (see instructions)

1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No
2 See the instructions and enter the: a Business activity code no. <u>541700</u> b Business activity <u>RESEARCH & DEVELOP</u> c Product or service <u>MEDICAL DEVICES</u>		
3 Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If "Yes," enter name and EIN of the parent corporation _____		X
4 At the end of the tax year: a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)	X	
5 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X
--	--	---

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316. If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7 At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (a) Percentage owned _____ and (b) Owner's country _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____		X
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount. <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
9 Enter the amount of tax-exempt interest received or accrued during this tax year \$ _____ NONE		
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____		
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a)..... \$ <u>29,747,467.</u>		

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		X
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during this tax year. \$ _____		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions.		X
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file required Form(s) 1099?	X	
16 During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18 Did this corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During this corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		X
20 Is the corporation operating on a cooperative basis?		X
21 During this tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions _____		X
If "Yes," enter the total amount of the disallowed deductions. \$ _____		
22 Does this corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).)		X
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? See instructions.		X
24 Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions.		X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter amount from Form 8996, line 15. \$ _____		
26 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions.		X
Percentage: By Vote		By Value
27 At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions.		X
28 Is the corporation a member of a controlled group?		X
If "Yes," attach Schedule O (Form 1120). See instructions.		
29 Corporate Alternative Minimum Tax:		
a Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year?		X
If "Yes," go to question 29b. If "No," skip to question 29c.		
b Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year?		
If "Yes," complete and attach Form 4626. If "No," continue to question 29c.		
c Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A), for the current tax year? See instructions.	X	
If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		
30 Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions):		
a Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)?		X
b Under the applicable foreign corporation rules?		X
c Under the covered surrogate foreign corporation rules?		X
If "Yes" to either (a), (b), or (c), complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.		
31 Is this a consolidated return with gross receipts or sales of \$1 billion or more and a subchapter K basis adjustment, as described in the instructions, of \$10 million or more?		X
If "Yes," attach a statement. See instructions.		

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash.....		9,873,606.		3,460,683.
2a	Trade notes and accounts receivable.....				
b	Less allowance for bad debts.....	()		()	
3	Inventories.....				
4	U.S. government obligations.....				
5	Tax-exempt securities (see instructions).....				
6	Other current assets (attach statement) SEE ST. 5.		19,592.		19,592.
7	Loans to shareholders.....				
8	Mortgage and real estate loans.....				
9	Other investments (attach statement).....				
10a	Buildings and other depreciable assets.....	149,215.		149,215.	
b	Less accumulated depreciation.....	(135,412.)	13,803.	(135,412.)	13,803.
11a	Depletable assets.....				
b	Less accumulated depletion.....	()		()	
12	Land (net of any amortization).....				
13a	Intangible assets (amortizable only).....	832,117.		832,117.	
b	Less accumulated amortization.....	(804,579.)	27,538.	(832,117.)	
14	Other assets (attach statement).....				
15	Total assets		9,934,539.		3,494,078.
Liabilities and Shareholders' Equity					
16	Accounts payable.....		22,857.		10,151.
17	Mortgages, notes, bonds payable in less than 1 year.....				
18	Other current liabilities (attach stmt) SEE ST. 6.		88,800.		117,041.
19	Loans from shareholders.....				
20	Mortgages, notes, bonds payable in 1 year or more.....		130,100.		3,000,000.
21	Other liabilities (attach statement).....				
22	Capital stock: a Preferred stock.....	3,482,109.		3,482,109.	
b	Common stock.....	43,843.	3,525,952.	43,843.	3,525,952.
23	Additional paid-in capital.....		37,137,786.		37,137,786.
24	Retained earnings — Approp (att stmt).....				
25	Retained earnings — Unappropriated.....		-30,970,956.		-40,296,852.
26	Adjmt to shareholders' equity (att stmt).....				
27	Less cost of treasury stock.....	()		()	
28	Total liabilities and shareholders' equity		9,934,539.		3,494,078.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books.....	-9,325,896.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books.....			Tax-exempt interest \$	
3	Excess of capital losses over capital gains.....			-----	
4	Income subject to tax not recorded on books this year (itemize):			-----	
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation..... \$		a	Depreciation.. \$	
b	Charitable contributions.. \$		b	Charitable contribns \$	
c	Travel & entertainment .. \$ 1,940.			SEE STMT 7 27,296.	

		1,940.		27,296.	
6	Add lines 1 through 5.....	-9,323,956.	9	Add lines 7 and 8.....	27,296.
			10	Income (page 1, line 28) — line 6 less line 9.....	-9,351,252.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1	Balance at beginning of year.....	-30,970,956.	5	Distributions..... a Cash.....	
2	Net income (loss) per books.....	-9,325,896.	b	Stock..... c Property.....	
3	Other increases (itemize):		6	Other decreases (itemize):	
			7	Add lines 5 and 6.....	
4	Add lines 1, 2, and 3.....	-40,296,852.	8	Balance at end of year (line 4 less line 7).....	-40,296,852.

2023**FEDERAL STATEMENTS****PAGE 1****STROMA MEDICAL CORPORATION****26-4608755****STATEMENT 1
FORM 1120, LINE 10
OTHER INCOME**

STATE TAX REFUND.....	\$	825.
TOTAL	\$	<u>825.</u>

**STATEMENT 2
FORM 1120, LINE 17
TAXES AND LICENSES**

LICENSES AND PERMITS.....	\$	1,396.
STATE TAX.....		6,945.
PAYROLL TAXES.....		74,750.
PERSONAL PROPERTY TAXES.....		336.
SALES TAX.....		1,660.
TOTAL	\$	<u>85,087.</u>

**STATEMENT 3
FORM 1120, LINE 26
OTHER DEDUCTIONS**

ACCOUNTING.....	\$	9,100.
AMORTIZATION.....		54,834.
BANK CHARGES.....		591.
SUBSCRIPTIONS.....		23,280.
INSURANCE.....		36,817.
LEGAL AND PROFESSIONAL.....		376,482.
MEALS.....		1,940.
OFFICE EXPENSE.....		28,925.
OUTSIDE SERVICES.....		3,674.
POSTAGE.....		16,942.
PRINTING.....		1,451.
TELEPHONE.....		5,120.
UTILITIES.....		54,581.
COMPUTER & SOFTWARE EXPENSES.....		94,145.
CONFERENCES, SEMINARS, ETC.....		101,131.
PATENT DEVELOPMENT COSTS.....		177,250.
PAYROLL SERVICE.....		2,035.
PROFESSIONAL STAFFING.....		1,026,081.
D&O EPL.....		69,099.
MARKETING.....		1,925.
LASER PROTOTYPE.....		1,267,521.
STARFISH DEVELOPMENT.....		4,309,072.
R&D MATERIALS.....		15,911.
LAB TESTING.....		20,622.
AIRFARE.....		31,438.
LODGING.....		31,267.
WORKERS COMP.....		5,536.
CLINICAL SUPPORT.....		24,574.
R&D LAB TOOLS & EQUIPMENT.....		20,541.
PARKING, TOLLS, RENTAL, TAXI.....		4,667.
TOTAL	\$	<u>7,816,552.</u>

2023**FEDERAL STATEMENTS****PAGE 2****STROMA MEDICAL CORPORATION****26-4608755****STATEMENT 4
FORM 1120, LINE 29A
NET OPERATING LOSS DEDUCTION**

CARRYOVER GENERATED FROM YEAR END	12/31/09	\$	226,230.	
AVAILABLE FOR CARRYOVER TO 2023.....				226,230.
CARRYOVER GENERATED FROM YEAR END	12/31/10	\$	1,235,069.	
AVAILABLE FOR CARRYOVER TO 2023.....				1,235,069.
CARRYOVER GENERATED FROM YEAR END	12/31/11	\$	513,746.	
AVAILABLE FOR CARRYOVER TO 2023.....				513,746.
CARRYOVER GENERATED FROM YEAR END	12/31/12	\$	758,405.	
AVAILABLE FOR CARRYOVER TO 2023.....				758,405.
CARRYOVER GENERATED FROM YEAR END	12/31/13	\$	1,038,792.	
AVAILABLE FOR CARRYOVER TO 2023.....				1,038,792.
CARRYOVER GENERATED FROM YEAR END	12/31/14	\$	1,521,067.	
AVAILABLE FOR CARRYOVER TO 2023.....				1,521,067.
CARRYOVER GENERATED FROM YEAR END	12/31/15	\$	1,856,648.	
AVAILABLE FOR CARRYOVER TO 2023.....				1,856,648.
CARRYOVER GENERATED FROM YEAR END	12/31/16	\$	2,174,454.	
AVAILABLE FOR CARRYOVER TO 2023.....				2,174,454.
CARRYOVER GENERATED FROM YEAR END	12/31/17	\$	2,432,349.	
AVAILABLE FOR CARRYOVER TO 2023.....				2,432,349.
CARRYOVER GENERATED FROM YEAR END	12/31/18	\$	2,510,001.	
AVAILABLE FOR CARRYOVER TO 2023.....				2,510,001.
CARRYOVER GENERATED FROM YEAR END	12/31/19	\$	2,837,107.	
AVAILABLE FOR CARRYOVER TO 2023.....				2,837,107.
CARRYOVER GENERATED FROM YEAR END	12/31/20	\$	2,773,406.	

2023

FEDERAL STATEMENTS

PAGE 3

STROMA MEDICAL CORPORATION

26-4608755

STATEMENT 4 (CONTINUED)
FORM 1120, LINE 29A
NET OPERATING LOSS DEDUCTION

AVAILABLE FOR CARRYOVER TO 2023.....		2,773,406.
CARRYOVER GENERATED FROM YEAR END 12/31/21	\$ 3,691,225.	
AVAILABLE FOR CARRYOVER TO 2023.....		3,691,225.
CARRYOVER GENERATED FROM YEAR END 12/31/22	\$ 6,178,968.	
AVAILABLE FOR CARRYOVER TO 2023.....		6,178,968.
NET OPERATING LOSSES AVAILABLE IN 2023.....		<u>\$ 29,747,467.</u>
TAXABLE INCOME.....		-9,351,252.
TOTAL NET OPERATING LOSS DEDUCTION.....		<u><u>0.</u></u>

STATEMENT 5
FORM 1120, SCHEDULE L, LINE 6
OTHER CURRENT ASSETS

	BEGINNING	ENDING
PREPAID EXPENSE.....	\$ 19,592.	\$ 19,592.
TOTAL	<u>\$ 19,592.</u>	<u>\$ 19,592.</u>

STATEMENT 6
FORM 1120, SCHEDULE L, LINE 18
OTHER CURRENT LIABILITIES

	BEGINNING	ENDING
ACCRUED INTEREST.....	\$ 88,800.	\$ 117,041.
TOTAL	<u>\$ 88,800.</u>	<u>\$ 117,041.</u>

STATEMENT 7
FORM 1120, SCHEDULE M-1, LINE 8
DEDUCTIONS NOT ON BOOKS

AMORTIZATION.....		\$ 27,296.
TOTAL		<u>\$ 27,296.</u>

2023 TAX RETURN

CALIFORNIA CORPORATION

Client: STROMA

Prepared for: STROMA MEDICAL CORPORATION
30 HUGHES SUITE 206
IRVINE, CA 92618
949-207-3312

Prepared by: BRETT FRIEDMAN
BRETT R FRIEDMAN
4040 BARRANCA PKWY #280
IRVINE, CA 92604
7148501001

Date: MARCH 25, 2024

Comments:

Route to: _____

059

Date Accepted

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

FORM

2023

California e-file Return Authorization for Corporations

8453-C

Corporation name

California Corporation No., CA SOS file no., or FEIN

STROMA MEDICAL CORPORATION

26-4608755

Part I Tax Return Information (whole dollars only)

1	Total income (Form 100, line 9; Form 100S, line 8; Form 100W, line 9 or Form 100X, line 6)	1	-9,344,307.
2	Taxable income (Form 100, line 22; Form 100S, line 20; Form 100W, line 22 or Form 100X, line 10)	2	-1,571,206.
3	Total tax (Form 100, line 30; Form 100S, line 30; Form 100W, line 30 or Form 100X, line 19)	3	800.
4	Tax due (Form 100, line 39; Form 100S, line 40; Form 100W, line 36 or Form 100X, line 21)	4	
5	Overpayment (Form 100, line 40; Form 100S, line 41; Form 100W, line 37 or Form 100X, line 28)	5	

Part II Settle the Account Electronically for Taxable Year 2023

6	<input type="checkbox"/> Direct deposit of refund (For Forms 100, 100S, and 100W only.)
7	<input type="checkbox"/> Electronic funds withdrawal
7a	Tax due amount _____
7b	Withdrawal date (mm/dd/yyyy) _____
7c	PTE amount due (for Form 100S only) _____
7d	Withdrawal date (mm/dd/yyyy) _____

Part III Schedule of Estimated Tax Payments for Taxable Year 2024 (These are not installment payments for the current amount the corporation owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

Part IV Pass-Through Entity (PTE) Elective Tax Payment for Taxable Year 2024 (for Form 100S only)

	First Payment
10 Amount	
11 Withdrawal Date	

Part V Banking Information (Have you verified the corporation's banking information?)

12 Routing number _____	14 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
13 Account number _____	

Part VI Declaration of Officer

I authorize the corporate account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part V for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a, line 7c, any estimate payment amounts listed on Part III, line 8, and the amount listed on Part IV, line 10 from the bank account specified in Part V.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2023 California income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. If the corporation is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the corporation's tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. I authorize the corporation return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the corporation's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here	▶ _____	_____	▶ CEO
	Signature of officer	Date	Title

Part VII Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above corporation's return and that the entries on form FTB 8453-C are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the corporation's return. I declare, however, that form FTB 8453-C accurately reflects the data on the return.) I have obtained the corporate officer's signature on form FTB 8453-C before transmitting this return to the FTB; I have provided the corporate officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-C on file for **four** years from the due date of the return or **four** years from the date the corporation return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature ▶ BRETT FRIEDMAN	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P00746183
	Firm's name (or yours if self-employed) and address ▶ BRETT R FRIEDMAN 4040 BARRANCA PKWY #280 IRVINE				Firm's FEIN 33-0598007 CA ZIP code 92604

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address ▶			Firm's FEIN ZIP code

TAXABLE YEAR
2023

California Corporation
Franchise or Income Tax Return

FORM
100

RP

3195069 STRO 26-4608755 000000000000 23
TYB 01-01-2023 TYE 12-31-2023
STROMA MEDICAL CORPORATION

30 HUGHES STE 206
IRVINE CA 92618

Schedule Q Questions (continued on Page 2)

- A FINAL RETURN?** • Dissolved Surrendered (withdrawn) Merged/Reorganized IRC Section 338 sale QSub election
Enter date (mm/dd/yyyy) •
- B 1** Is income included in a combined report of a unitary group? • Yes No
If "Yes," indicate: Wholly within CA (R&TC 25101.15)
 Within and outside of CA
- 2** Is there a change in the members listed in Schedule R-7 from the prior year? • Yes No
- 3** Enter the number of members (including parent or key corporation) listed in the Schedule R-7, Part I, Section A, subject to income or franchise tax •
- 4** Is form FTB 3544 attached to the return? • Yes No
- C 1** During this taxable year, did this corporation or any of its subsidiaries acquire control or majority ownership (more than a 50% interest) in another legal entity?
If yes, did the acquired entity(ies) own California real property (i.e., land, buildings), lease such property for a term of 35 years or more, or lease such property from a government agency for any term? If yes to both questions, answer yes • Yes No
- 2** During this taxable year, did another person or legal entity acquire control or majority ownership (more than a 50% interest) of this corporation or any of its subsidiaries?
If yes, did the acquired entity(ies) own California real property (i.e., land, buildings), lease such property for a term of 35 years or more, or lease such property from a government agency for any term? If yes to both questions, answer yes • Yes No
- 3** Has California real property (i.e., land, buildings) transferred to the corporation that was excluded from property tax reassessment under Revenue and Taxation Code Section 62(a)(2)?
If yes, during this taxable year, has more than 50% of the voting stock of this corporation cumulatively transferred in one or more transactions and it was not reported on previous year's tax return? If yes to both questions, answer yes • Yes No
(Yes requires filing of BOE-100-B statement, penalties may apply – see instructions.)

State Adjustments	1	Net income (loss) before state adjustments. See instructions.....	•	1	-9,351,252.
	2	Amount deducted for foreign or domestic tax based on income or profits from Schedule A.....	•	2	5,320.
	3	Amount deducted for tax under the provisions of the Corporation Tax Law from Schedule A....	•	3	1,625.
	4	Interest on government obligations.....	•	4	
	5	Net California capital gain from Page 6, Schedule D, line 11.....	•	5	
	6	Depreciation and amortization in excess of amount allowed under California law. Attach form FTB 3885.....	•	6	
	7	Net income from corporations not included in federal consolidated return. See instructions.....	•	7	
	8	Other additions. Attach schedule(s).....	•	8	
	9	Total. Add line 1 through line 8.....	•	9	-9,344,307.

STROMA MEDICAL CORPORATION 3195069

Adjustments to State	10	Intercompany dividend elimination. Attach Schedule H (100)	●	10		
	11	Dividends received deduction. Attach Schedule H (100)	●	11		
	12	Additional depreciation allowed under CA law. Attach form FTB 3885.	●	12		
	13	Capital gain from federal Form 1120, line 8.	●	13		
	14	Charitable Contributions.	●	14		
	15	Other deductions. Attach schedule(s) SEE STATEMENT 1	●	15		825.
	16	Total. Add line 10 through line 15.	●	16		825.
CA Net Income	17	Net income (loss) after state adjustments. Subtract line 16 from Page 1, line 9.	●	17		-9,345,132.
	18	Net income (loss) for state purposes. Complete Schedule R if apportioning or allocating income. See instructions	●	18		-1,571,206.
	19	Net operating loss (NOL) deduction. See instructions	●	19		
	20	EZ, TTA, or LAMBRA NOL carryover deduction. See instructions	●	20		
	21	Disaster loss deduction. See instructions.	●	21		
Taxes	22	Net income for tax purposes. Combine line 19 through line 21. Then, subtract from line 18.	●	22		-1,571,206.
	23	Tax. <u>8.84</u> % x line 22 (at least minimum franchise tax, if applicable). See instructions.	●	23		800.
	24	Credit name <u>RESEARCH</u> code ● <u>183</u> amount	▶	24		0.
	25	Credit name code ● amount	▶	25		
	26	To claim more than two credits, see instructions.	●	26		
	27	Add line 24 through line 26.	●	27		0.
	28	Balance. Subtract line 27 from line 23 (at least minimum franchise tax, if applicable)	●	28		800.
	29	Alternative minimum tax. Attach Schedule P (100). See instructions	●	29		
	30	Total tax. Add line 28 and line 29.	●	30		800.
	Payments	31	Overpayment from prior year allowed as a credit	●	31	
32		2023 Estimated tax payments. See instructions.	●	32		800.
33		2023 Withholding (Form 592-B and/or 593). See instructions	●	33		
34		Amount paid with extension of time to file tax return.	●	34		
35		Total payments. Add line 31 through line 34.	●	35		800.
Amount Due or Refund	36	Use tax. This is not a total line. See instructions.	●	36		
	37	Payments balance. If line 35 is more than line 36, subtract line 36 from line 35.	●	37		800.
	38	Use tax balance. If line 36 is more than line 35, subtract line 35 from line 36	●	38		
	39	Franchise or income tax due. If line 30 is more than line 37, subtract line 37 from line 30.	●	39		0.
	40	Overpayment. If line 37 is more than line 30, subtract line 30 from line 37.	●	40		
	41	Amount of line 40 to be credited to 2024 estimated tax.	●	41		
	42	Refund. Subtract line 41 from line 40. See instructions to have the refund directly deposited.	●	42		
		<input type="checkbox"/> Checking <input type="checkbox"/> Savings				
	42a	● Routing number	42b	● Type	42c	● Account number
	43a	Penalties and interest.	●	43a		
b	<input type="checkbox"/> Check if estimate penalty computed using Exception B or C on form FTB 5806. See instructions.					
44	Total amount due. Add line 38, line 39, line 41, and line 43a. Then, subtract line 40 from the result	⊙	44		0.	

Schedule Q Questions (continued from Page 1)

- D If the corporation filed on a water's-edge basis pursuant to R&TC Sections 25110 and 25113 in previous years, enter the date the water's-edge election ended. (mm/dd/yyyy) ● _____
- E Was the corporation's income included in a consolidated federal return? ● Yes No
- F Principal business activity code. (Do not leave blank): ● 541700
Business activity RESEARCH & DEVELOP
Product or service MEDICAL DEVICES
- G Date incorporated (mm/dd/yyyy): 4/09/2009 Where: ● State DE Country _____

Schedule Q Questions (continued on Page 3)

STROMA MEDICAL CORPORATION 3195069

- H** Date business began in California or date income was first derived from California sources. . . . (mm/dd/yyyy) • 4/09/2009
- I** Was the corporation an inactive business both within and outside of California during the taxable year? • Yes No
- J** First return? • Yes No If "Yes" and this corporation is a successor to a previously existing business, check the appropriate box.
 • (1) Sole proprietorship (2) Partnership (3) Joint venture (4) Corporation (5) Other
 (Attach statement showing name, address, and FEIN/SSN/ITIN of previous business.)
- K** "Doing business as" name. See instructions: • _____
- L** At any time during the taxable year, was more than 50% of the voting stock:
1 Of the corporation owned by any single interest? • Yes No
2 Of another corporation owned by this corporation? • Yes No
3 Of this and one or more other corporations owned or controlled, directly or indirectly, by the same interests? • Yes No
 If 1 or 3 is "Yes," enter the country of the ultimate parent. • US
 If 1, 2, or 3 is "Yes," furnish a statement of ownership indicating pertinent names, addresses, and percentages of stock owned.
 If the owner(s) is an individual, provide the SSN/ITIN and see FTB 1131 EN-SP, for more information.
- M** Has the corporation included a reportable transaction or listed transaction within this return? (See instructions for definitions). • Yes No
 If "Yes," complete and attach federal Form 8886 for each transaction.
- N** Is this corporation apportioning or allocating income to California using Schedule R? • Yes No
- O** How many entities, if any, including this corporation, are claiming immunity from taxation in California under Public Law 86-272? • _____
- P** Corporation headquarters are: . . . • (1) Within California (2) Outside of California, within the U.S. (3) Outside of the U.S.
- Q** Location of principal accounting records: 30 HUGHES SUITE 206 IRVINE, CA 92618
- R** Accounting method: • (1) Cash (2) Accrual (3) Other
- S** Does this corporation or any of its subsidiaries have a Deferred Intercompany Stock Account (DISA)? • Yes No
 If "Yes," enter the total balance of all DISAs • \$ _____
- T** Is this corporation or any of its subsidiaries a RIC? • Yes No
- U** Is this corporation treated as a REMIC for California purposes? • Yes No
- V 1** Is this corporation a REIT for California purposes? • Yes No
2 If question V1 is "Yes," does the entity own any qualified REIT subsidiaries that are incorporated or qualified with the California Secretary of State? If yes, see instructions. • Yes No
- W** Is this corporation an LLC or limited partnership electing to be taxed as a corporation for federal purposes? • Yes No
 If "Yes," enter the effective date of the election (mm/dd/yyyy): _____
- X** Is this corporation to be treated as a credit union? • Yes No
- Y** Is the corporation under audit by the IRS or has it been audited by the IRS in a prior year? • Yes No
- Z** Have all required information returns (e.g. federal Forms 1099, 5471, 5472, 8300, 8865, etc.) been filed with the Franchise Tax Board? N/A Yes No
- AA** Does the taxpayer (or any corporation of the taxpayer's combined group, if applicable) own 80% or more of the stock of an insurance company? • Yes No
- BB** Did the corporation file the federal Schedule UTP (Form 1120)? • Yes No
- CC** Does any member of the combined report own an SMLLC or generate/claim credits that are attributable to an SMLLC? • Yes No
- DD 1** Has this business entity previously filed an unclaimed property Holder Remit Report with the State Controller's Office? • Yes No
2 If "Yes," when was the last report filed? (mm/dd/yyyy) • _____ **3** Amount last remitted ■ \$ _____

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			Telephone 949-207-3312
	Signature of officer ▶	Title CEO	Date	
Paid Preparer's Use Only	Officer's email address (optional) <u>AFSHIN@STROMAMEDICAL.COM</u>			PTIN P00746183
	Preparer's signature ▶ <u>BRETT FRIEDMAN</u>	Date	Check if self-employed ▶ <input type="checkbox"/>	Firm's FEIN 33-0598007
	Firm's name (or yours, if self-employed) and address <u>BRETT R FRIEDMAN</u> <u>4040 BARRANCA PKWY #280</u> <u>IRVINE, CA 92604</u>			Telephone 7148501001
	May the FTB discuss this return with the preparer shown above? See instructions • <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			



STROMA MEDICAL CORPORATION 3195069

Schedule A Taxes Deducted. Use additional sheet(s) if necessary.

(a) Nature of tax	(b) Taxing authority	(c) Total amount	(d) Nondeductible amount
SEE STATEMENT 2		85,087.	6,945.
Total. Enter total of column (c) on Schedule F, line 17, and total of column (d) on Page 1, line 2 or line 3. If the corporation uses California computation method to compute the net income, see instructions		85,087.	6,945.

Schedule F Computation of Net Income. See instructions.

I n c o m e	1a) Gross receipts or gross sales <input checked="" type="radio"/>					
	b) Less returns and allowance <input checked="" type="radio"/>		c) Balance	<input checked="" type="radio"/>	1c	
	2 Cost of goods sold. Attach federal Form 1125-A (California Schedule V)			<input checked="" type="radio"/>	2	
	3 Gross profit. Subtract line 2 from line 1c			<input checked="" type="radio"/>	3	
	4 Total dividends. Attach federal Schedule C (California Schedule H (100))			<input checked="" type="radio"/>	4	
	5a) Interest on obligations of the United States and U.S. instrumentalities			<input checked="" type="radio"/>	5a	
	b) Other interest. Attach schedule		SEE STATEMENT 3	<input checked="" type="radio"/>	5b	39,749.
	6 Gross rents			<input checked="" type="radio"/>	6	
	7 Gross royalties			<input checked="" type="radio"/>	7	
	8 Capital gain net income. Attach federal Schedule D (California Schedule D)			<input checked="" type="radio"/>	8	
	9 Ordinary gain (loss). Attach federal Form 4797 (California Schedule D-1)			<input checked="" type="radio"/>	9	
	10 Other income (loss). Attach schedule		SEE STATEMENT 4	<input checked="" type="radio"/>	10	825.
11 Total income. Add line 3 through line 10			<input checked="" type="radio"/>	11	40,574.	
D e d u c t i o n s	12 Compensation of officers. Attach federal Form 1125-E or equivalent schedule	<input checked="" type="radio"/>	12	660,913.		
	13 Salaries and wages (not deducted elsewhere)	<input checked="" type="radio"/>	13	605,876.		
	14 Repairs and maintenance	<input checked="" type="radio"/>	14			
	15 Bad debts	<input checked="" type="radio"/>	15			
	16 Rents	<input checked="" type="radio"/>	16	49,676.		
	17 Taxes (California Schedule A). See instructions	<input checked="" type="radio"/>	17	85,087.		
	18 Interest. Attach schedule	<input checked="" type="radio"/>	18	117,763.		
	19 Charitable Contributions. Attach schedule	<input checked="" type="radio"/>	19			
	20 Depreciation. Attach federal Form 4562 and FTB 3885	<input checked="" type="radio"/>	20			
	21 Less depreciation claimed elsewhere on return	<input checked="" type="radio"/>	21a		21b	
	22 Depletion. Attach schedule	<input checked="" type="radio"/>	22			
	23 Advertising	<input checked="" type="radio"/>	23			
	24 Pension, profit-sharing plans, etc.	<input checked="" type="radio"/>	24			
	25 Employee benefit plans	<input checked="" type="radio"/>	25	55,959.		
	26a) Total travel and entertainment	<input checked="" type="radio"/>		3,880.		
	b) Deductible amounts	<input checked="" type="radio"/>	26b	1,940.		
	27 Other deductions. Attach schedule	<input checked="" type="radio"/>	27	7,814,612.		
	28 Specific deduction for organizations under R&TC Section 23701r or 23701t. See instructions	<input checked="" type="radio"/>	28			
29 Total deductions. Add line 12 through line 28				29	9,391,826.	
30 Net income before state adjustments. Subtract line 29 from line 11. Enter here and on Page 1, line 1				30	-9,351,252.	

Schedule J Add-On Taxes and Recapture of Tax Credits. See instructions.

1 LIFO recapture due to S corporation election, IRC Sec. 1363(d) deferral: \$	<input checked="" type="radio"/>	1	
2 Interest computed under the look-back method for completed long-term contracts (Attach form FTB 3834)	<input checked="" type="radio"/>	2	
3 Interest on tax attributable to installment: a Sales of certain timeshares and residential lots	<input checked="" type="radio"/>	3a	
b Method for nondealer installment obligations	<input checked="" type="radio"/>	3b	
4 IRC Section 197(f)(9)(B)(ii) election	<input checked="" type="radio"/>	4	
5 Credit recapture name:	<input checked="" type="radio"/>	5	
6 Combine line 1 through line 5, revise Page 2, line 39 or line 40, whichever applies, by this amount. Write "Schedule J" to the left of line 39 or line 40	<input checked="" type="radio"/>	6	

STROMA MEDICAL CORPORATION 3195069

Schedule V Cost of Goods Sold

1	Inventory at beginning of year	<input checked="" type="radio"/>	1
2	Purchases	<input checked="" type="radio"/>	2
3	Cost of labor	<input type="radio"/>	3
4a	Additional IRC Section 263A costs. Attach schedule	<input type="radio"/>	4a
b	Other costs. Attach schedule	<input type="radio"/>	4b
5	Total. Add line 1 through line 4b		5
6	Inventory at end of year	<input checked="" type="radio"/>	6
7	Cost of goods sold. Subtract line 6 from line 5. Enter here and on Page 4, Schedule F, line 2		7

Method of inventory valuation ▶ _____
 Was there any change in determining quantities, costs of valuations between opening and closing inventory? Yes No
 If "Yes," attach an explanation.

Enter California seller's permit number, if any. ▶ _____
 Check if the LIFO inventory method was adopted this taxable year for any goods. If checked, attach federal Form 970.

If the LIFO inventory method was used for this taxable year, enter the amount of closing inventory under LIFO _____
 Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to the corporation? Yes No

The corporation may not be required to complete Schedules L, M-1, and M-2. See Schedule M-1 instructions for reporting requirements.

Schedule L Balance Sheet

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash	<input checked="" type="radio"/>	9,873,606.	<input type="radio"/>	3,460,683.
2a Trade notes and accounts receivable	<input checked="" type="radio"/>		<input type="radio"/>	
b Less allowance for bad debts	<input checked="" type="radio"/>		<input type="radio"/>	
3 Inventories	<input checked="" type="radio"/>		<input type="radio"/>	
4 Federal and state government obligations	<input checked="" type="radio"/>		<input type="radio"/>	
5 Other current assets. Attach schedule(s)	SEE STM 6	19,592.		19,592.
6 Loans to stockholders/officers. Attach schedule	<input checked="" type="radio"/>		<input type="radio"/>	
7 Mortgage and real estate loans	<input checked="" type="radio"/>		<input type="radio"/>	
8 Other investments. Attach schedule(s)	<input checked="" type="radio"/>		<input type="radio"/>	
9a Buildings and other fixed depreciable assets	<input checked="" type="radio"/>	149,215.	<input type="radio"/>	149,215.
b Less accumulated depreciation	<input checked="" type="radio"/>	135,412.	<input checked="" type="radio"/>	135,412.
10a Depletable assets				
b Less accumulated depletion	<input checked="" type="radio"/>		<input type="radio"/>	
11 Land (net of any amortization)	<input checked="" type="radio"/>		<input type="radio"/>	
12a Intangible assets (amortizable only)	<input checked="" type="radio"/>	832,117.	<input type="radio"/>	832,117.
b Less accumulated amortization	<input checked="" type="radio"/>	804,579.	<input checked="" type="radio"/>	832,117.
13 Other assets. Attach schedule(s)				
14 Total assets	<input checked="" type="radio"/>	9,934,539.	<input type="radio"/>	3,494,078.
Liabilities and Stockholders' Equity				
15 Accounts payable	<input checked="" type="radio"/>	22,857.	<input type="radio"/>	10,151.
16 Mortgages, notes, bonds payable in less than 1 year	<input checked="" type="radio"/>		<input type="radio"/>	
17 Other current liabilities. Attach schedule(s)	SEE STM 7	88,800.		117,041.
18 Loans from stockholders. Attach schedule(s)	<input checked="" type="radio"/>		<input type="radio"/>	
19 Mortgages, notes, bonds payable in 1 year or more	<input checked="" type="radio"/>	130,100.	<input type="radio"/>	3,000,000.
20 Other liabilities. Attach schedule(s)	<input checked="" type="radio"/>		<input type="radio"/>	
21 Capital stock:				
a Preferred stock	<input checked="" type="radio"/>	3,482,109.	<input type="radio"/>	3,482,109.
b Common stock	<input checked="" type="radio"/>	43,843.	<input type="radio"/>	43,843.
22 Paid-in or capital surplus. Attach reconciliation.	<input checked="" type="radio"/>	37,137,786.	<input type="radio"/>	37,137,786.
23 Retained earnings — Appropriated. Attach schedule	<input checked="" type="radio"/>		<input checked="" type="radio"/>	
24 Retained earnings — Unappropriated	<input checked="" type="radio"/>	-30,970,956.	<input checked="" type="radio"/>	-40,296,852.
25 Adjustments to shareholders' equity. Att sch.				
26 Less cost of treasury stock				
27 Total liabilities and stockholders' equity		9,934,539.		3,494,078.

STROMA MEDICAL CORPORATION 3195069

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return.
 If the corporation completed federal Schedule M-3 (Form 1120/1120-F), see instructions.

<p>1 Net income per books. <input type="checkbox"/> -9,325,896.</p> <p>2 Federal income tax <input type="checkbox"/></p> <p>3 Excess of capital losses over capital gains <input type="checkbox"/></p> <p>4 Taxable income not recorded on books this year (itemize) _____ <input type="checkbox"/></p> <p>5 Expenses recorded on books this year not deducted in this return (itemize)</p> <p>a Depreciation. \$ _____</p> <p>b State taxes. \$ _____</p> <p>c Travel and entertainment. . . <input checked="" type="radio"/> \$ 1,940.</p> <p>d Other. \$ _____</p> <p>e Total. Add line 5a through line 5d. <input type="checkbox"/> 1,940.</p> <p>6 Total. Add line 1 through line 5e. <input type="checkbox"/> -9,323,956.</p>	<p>7 Income recorded on books this year not included in this return (itemize)</p> <p>a Tax-exempt interest <input checked="" type="radio"/> \$ _____</p> <p>b Other. \$ _____</p> <p>c Total. Add line 7a and line 7b. <input type="checkbox"/></p> <p>8 Deductions in this return not charged against book income this year (itemize)</p> <p>a Depreciation. \$ _____</p> <p>b State tax refunds. \$ _____</p> <p>c Other. STMT 8 \$ 27,296.</p> <p>d Total. Add line 8a through line 8c. <input type="checkbox"/> 27,296.</p> <p>9 Total. Add line 7c and line 8d. <input checked="" type="radio"/> 27,296.</p> <p>10 Net income per return. Subtract line 9 from line 6. <input type="checkbox"/> -9,351,252.</p>
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Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Page 5, Schedule L, line 24)

<p>1 Balance at beginning of year <input type="checkbox"/> -30970956.</p> <p>2 Net income per books. <input type="checkbox"/> -9,325,896.</p> <p>3 Other increases (itemize). _____ <input type="checkbox"/></p> <p>_____ <input type="checkbox"/></p> <p>_____ <input type="checkbox"/></p> <p>4 Total. Add line 1 through line 3. <input type="checkbox"/> -40296852.</p>	<p>5 Distributions: a Cash. <input type="checkbox"/></p> <p>b Stock. <input type="checkbox"/></p> <p>c Property. <input type="checkbox"/></p> <p>6 Other decreases (itemize) _____ <input type="checkbox"/></p> <p>_____ <input type="checkbox"/></p> <p>7 Total. Add line 5 and line 6. _____</p> <p>8 Balance at end of year. Subtract line 7 from line 4. <input checked="" type="radio"/> -40296852.</p>
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Schedule D California Capital Gains and Losses

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less. Use additional sheet(s) if necessary.

(a) Kind of property and description (Example, 100 shares of Z Co.)	(b) Date acquired (mm/dd/yyyy)	(c) Date sold (mm/dd/yyyy)	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain (loss) (d) less (e)
1					
2 Short-term capital gain from installment sales from form FTB 3805E, line 26 or line 37. <input checked="" type="radio"/>					2
3 Unused capital loss carryover from 2022. <input checked="" type="radio"/>					3
4 Net short-term capital gain (loss). Combine line 1 through line 3. <input type="checkbox"/>					4

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year. Use additional sheet(s) if necessary.

5					
6 Enter gain from Schedule D-1, line 9 and/or any capital gain distributions. <input checked="" type="radio"/>					6
7 Long-term capital gain from installment sales from form FTB 3805E, line 26 or line 37. <input checked="" type="radio"/>					7
8 Net long-term capital gain (loss). Combine line 5 through line 7. <input type="checkbox"/>					8
9 Enter excess of net short-term capital gain (line 4) over net long-term capital loss (line 8).					9
10 Net capital gain. Enter excess of net long-term capital gain (line 8) over net short-term capital loss (line 4).					10
11 Total lines 9 and 10. Enter here and on Form 100, Page 1, line 5. If losses exceed gains, carry forward losses to 2024.					11

TAXABLE YEAR

CALIFORNIA SCHEDULE

2023 Apportionment and Allocation of Income

R

Attach this schedule behind the California tax return and prior to the supporting schedules.

For calendar year 2023 or fiscal year beginning month (mm/dd/yyyy) , and ending (mm/dd/yyyy) .

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STROMA MEDICAL CORPORATION

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Water's-Edge Filers Only: If controlled foreign corporations are included in the combined report, attach form FTB 2416.

Complete Schedule R (Page 1 and Page 2) and all applicable Schedules (R-1 through R-7). See General Information for Schedule R.

1 a Net income (loss) after state adjustments from Form 100 or Form 100W, Page 2, line 17; Form 100S, Page 2, line 14; Form 100X, line 4. Form 565 and Form 568 filers: Enter the total of line 1 through line 11c from Schedule K (565 or 568) less the total of line 12 through line 13f from Schedule K (565 or 568)	•	1a	-9,345,132.
b Water's-edge foreign investment interest offset from form FTB 2424, line 17	•	1b	
c Total. Combine line 1a and line 1b.	•	1c	-9,345,132.

Nonbusiness Income (Loss) from All Sources. See General Information A for definitions and examples.

2 Dividends included on line 1a and not deducted on Form 100, Page 2, line 11; Form 100W, Page 2, lines 11a/b; or Form 100S, Page 2, lines 9 and 10	•	2	
3 Interest. Attach schedule	•	3	
4 Net income (loss) from the rental of property from Schedule R-3, line 3, column (c)	•	4	
5 Royalties. Attach schedule	•	5	
6 Gain (loss) from the sale of assets from Schedule R-4, line 2, column (e)	•	6	
7 Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach schedule	•	7	
8 Miscellaneous nonbusiness income (loss). Attach schedule	•	8	
9 Total nonbusiness income (loss). Combine line 2 through line 8	•	9	

Business Income (Loss) before Apportionment (subject to a separate apportionment formula)

10 Business income (loss) from nonunitary partnership or LLC	•	10	
11 Income (loss) from a separate trade or business. Attach supplemental Schedule R	•	11	
12 Business income (loss) deferred from prior years. See General Information L	•	12	
13 Capital gain (loss) netting subject to separate apportionment. See General Information M	•	13	
14 Total separately apportionable business income (loss). Combine line 10 through line 13	•	14	
15 Total business income (loss) subject to apportionment for this trade or business, subtract the sum of line 9 and line 14 from line 1c	•	15	-9,345,132.
16 Interest offset from Schedule R-5, line 7 or line 16 (California domiciliaries only)	•	16	
17 Business income (loss) for this trade or business subject to apportionment. Combine line 15 and line 16	•	17	-9,345,132.
18 a Apportionment percentage from Schedule R-1, Part A, line 2 or Part B, line 5	•	18a	16.8131 %
b Business income (loss) apportioned to California. Multiply line 17 by line 18a	•	18b	-1,571,206.

Nonbusiness Income (Loss) Allocable to California. If no income (loss) is allocable to California, **do not** complete line 19 through line 26, enter -0- on line 27 and go to Page 2, line 28.

19 Dividends and interest income (if taxpayer's commercial domicile is in California):			
a Dividends included in line 2 above	•	19a	
b Interest included in line 3 above	•	19b	
20 Net income (loss) from the rental of property within California from Schedule R-3, line 3, column (b)	•	20	
21 Royalties. Attach schedule	•	21	
22 Gain (loss) from the sale of assets within California from Schedule R-4, line 2, total of column (b) and column (d). Combined reporting groups, see General Information M	•	22	
23 Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach schedule	•	23	
24 Miscellaneous nonbusiness income (loss). Attach schedule	•	24	
25 Total nonbusiness income (loss) allocable to California. Combine line 19a through line 24	•	25	
26 Interest offset from line 16 allocated to income included on line 19a and line 19b (California domiciliary only). See General Information J	•	26	
27 Net nonbusiness income (loss) allocable to California. Subtract line 26 from line 25	•	27	0.

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California Business Income (Loss) subject to a separate apportionment formula.

28	California business income (loss) from a nonunitary partnership or LLC.....	●	28		
29	California income (loss) from a separate trade or business. Attach supplemental schedule R.....	●	29		
30	California business income (loss) deferred from prior years. See General Information L.....	●	30		
31	Total business income (loss) separately apportioned to California. Combine line 28 through line 30.....	●	31		
Net Income (Loss) for California Purpose					
32	Post-apportioned and allocated amounts from capital gain (loss) netting. See General Information M.....	●	32		
33	Net income (loss) for California purposes before contributions adjustment. Combine lines 18b, 27, 31, and 32.....	●	33		-1,571,206.
34	Contributions adjustment from Schedule R-6, line 15.....	●	34		
35	Net income (loss) for California purposes. Combine line 33 and line 34. Enter here and on Form 100 or Form 100W, Page 2, line 18 or Form 100S, Page 2, line 15.....	●	35		-1,571,206.

Complete the applicable Schedules R-1 through R-7, starting on Page 3.

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STROMA MEDICAL CORPORATION **3195069**

Schedule R-1 Apportionment Formula.

Part A Standard Method – Single-Sales Factor Formula. Complete this part only if the corporation uses the single-sales factor formula.

See General Information G and Specific Instructions.	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b)÷(a)] x 100
1 Sales: Gross receipts, less returns, and allowances.			
a Sales delivered or shipped to California purchasers.			
(i) Shipped from outside California.			
(ii) Shipped from within California.			
b Sales shipped from California to:			
(i) The United States Government			
(ii) Purchasers in a state where the taxpayer is not taxable.		●	
c Total other gross receipts	●		
(i) Sales from services.		●	
(ii) Sales or other income from intangibles.		●	
(iii) Sales from rental, leasing or licensing of tangible or real property.		●	
(iv) Sales from other gross receipts.		●	
d Sales from partnerships or LLCs treated as partnerships	●	●	
Total sales.	●	●	
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Schedule R, Page 1, line 18a. See General Information H.			● %

Part B Three-Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b)÷(a)] x 100	
1 Property: Use the average yearly value of owned real and tangible personal property used in the business at original cost. See General Information E. Exclude property not connected with the business and the value of construction in progress.				
Inventory.				
Buildings.				
Machinery and equipment (including delivery equipment).	84,101.	65,651.		
Furniture and fixtures.	15,224.	15,224.		
Land.				
Other tangible assets. Attach schedule SEE STATEMENT 9	49,890.	49,890.		
Rented property used in the business. See General Information E.	397,408.	0.		
Total property.	● 546,623.	● 130,765.		● 23.9223 %
2 Payroll: Use employee wages, salaries, commissions, and other compensation related to business income. See General Information F.				
Total payroll.	● 1,266,789.	● 335,913.	● 26.5169 %	
3 Sales: Gross receipts, less returns, and allowances. See General Information G and Specific Instructions				
a Sales delivered or shipped to California purchasers.				
(i) Shipped from outside California.				
(ii) Shipped from within California.				
b Sales shipped from California to:				
(i) The United States Government				
(ii) Purchasers in a state where the taxpayer is not taxable.				
c Total other gross receipts	● 39,749.	● 0.		SEE STM 10
Total sales.	● 39,749.	● 0.	● 0.0000 %	
4 Total percent. Add the percentages in column (c).			50.4392 %	
5 Apportionment percentage. Divide line 4 by 3, enter the result here and on Schedule R, Page 1, line 18a. See General Information H.			● 16.8131 %	

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Schedule R-2 Sales and General Questionnaire. Attach additional sheets if necessary.

- 1 Describe briefly the nature and location(s) of the California business activities. RESEARCH & DEVELOPMENT MEDICAL DEVICES.
IRVINE, CA
- 2 State the exact title and principal business activity of all joint ventures, partnerships, or LLCs in which the corporation has an interest. _____
- 3 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California where the purchaser is the U.S. Government?
 Yes No If "No," explain. N/A
- 4 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California to states in which the taxpayer is not subject to tax? See General Information G and Specific Instructions.
 Yes No If "No," explain. N/A
- 5 a) Did the taxpayer use reasonable approximation to assign sales under Schedule R-1, Part A, line 1c (i)-(iv)? Yes No
If "Yes," provide a brief description. _____
b) Did the taxpayer change reasonable approximation method to assign sales from the last tax return filed? See Specific Instructions. Yes No
If "Yes," provide a brief description of the new method. _____
- 6 Are the nonbusiness items reported on Schedule R, Page 1, line 2 through line 8, and the apportionment factor items reported on Schedule R-1 treated consistently on all state tax returns filed by the taxpayer?
 Yes No If "No," explain. _____
- 7 Has this corporation or any member of its combined unitary group changed the way income is apportioned or allocated to California from prior year tax returns? See General Information I.
 Yes No If "Yes," explain. _____
- 8 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales shipped to California destinations?
 Yes No If "No," indicate the name of the selling member and the nature of the sales activity believed to be immune.
 N/A
- 9 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales delivered to customers outside California which have an ultimate destination in California?
 Yes No If "No," explain. N/A

Schedule R-3 Net Income (Loss) from the Rental of Nonbusiness Property

	(a) Total outside California	(b) Total within California	(c) Total outside and within California (a) + (b)
1 Income from rents.....			
2 Rental deductions.....			
3 Net income (loss) from rents. Subtract line 2 from line 1. Enter the result here and enter column (c) on Page 1, line 4; enter column (b) on Page 1, line 20.....		<input checked="" type="radio"/>	<input checked="" type="radio"/>

Schedule R-4 Gain (Loss) from the Sale of Nonbusiness Assets

California sales of nonbusiness assets include transactions involving: (1) real property located in California; (2) tangible personal property, if it had a situs in California at the time of sale, or if the corporation is commercially domiciled in California and not taxable in the state where the property had a situs at the time of sale; and (3) intangible personal property if the corporation's commercial domicile is in California or the income is otherwise allocable to California.

Description of property sold	Real estate and other tangible assets		Intangible assets		Total
	(a) Gain (loss) from outside California	(b) Gain (loss) from within California	(c) Gain (loss) from outside California	(d) Gain (loss) from within California	(e) Gain (loss) (a) + (b) + (c) + (d)
1 _____	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
_____	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
_____	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2 Total gain (loss).....	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Enter total gain (loss) line 2, column (e) on Page 1, line 6 and enter total of line 2, columns (b) and (d) on Page 1, line 22.....

Name as shown on your California tax return. STROMA MEDICAL CORPORATION	SSN, ITIN, FEIN, CA corp no., or CA SOS file no. 3195069
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Schedule R-5 Computation of Interest Offset. Complete only if there are entries on line 2 and/or line 3 of Schedule R and if Schedule R-1 is required. See General Information J. **(California domiciliary only)**

1 Total interest expense deducted.....	1		
2 Water's-edge foreign investment interest offset from Page 1, line 1b.....	2		
3 Balance. Subtract line 2 from line 1.....	3		
4 Total interest income (Form 100 or Form 100W, Page 1, line 4 and Schedule F, line 5a and line 5b; or Form 100S, Page 1, line 3 and interest income included on Schedule F, line 5 or Schedule K, line 4).....	4		
5 Nonbusiness interest income from Page 1, line 3.....	5		
6 Business interest income. Subtract line 5 from line 4.....	6		
7 Excess interest expense over business interest income. Subtract line 6 from line 3. If line 6 exceeds line 3, enter -0- here and on Page 1, line 16, and do not complete the rest of this schedule..... <input checked="" type="radio"/>	7		
8 Total dividend income.....	8		
9 Deducted dividends from Form 100, Page 2, lines 10 and 11; Form 100W, Page 2, lines 10 and 11a/b; or Form 100S, Page 2, lines 9 and 10.....	9		
10 Net dividend income. Subtract line 9 from line 8.....	10		
11 Business dividend income.....	11		
12 Deducted dividends from Form 100, Page 2, lines 10 and 11; Form 100W, Page 2, lines 10 and 11a/b; or Form 100S, Page 2, lines 9 and 10, attributable to business dividend income.....	12		
13 Net business dividend income. Subtract line 12 from line 11.....	13		
14 Net nonbusiness dividend income. Subtract line 13 from line 10.....	14		
15 Total nonbusiness interest and dividend income. Add line 5 and line 14.....	15		
16 Enter the lesser of line 7 or line 15. Enter here and on Page 1, line 16..... <input checked="" type="radio"/>	16		

If interest and/or dividend income is reported on Page 1, line 19a or line 19b, enter the allocable portion of Schedule R-5, line 16 on Page 1, line 26. See General Information J. If no interest or dividend income is reported on Page 1, line 19a or line 19b, **do not** deduct any interest expense on Page 1, line 26.

Schedule R-6 Contributions Adjustment. See General Information N.

1 Total contributions paid (current year and carryover amount).....	1	
2 Net income (loss) after state adjustments from Side 1, line 1c.....	2	
3 Portion of dividends deductible under R&TC Sections 24410 and 24411 (from Form 100, Page 2, line 11; Form 100W, lines 11a/b; or Form 100S, lines 9 and 10), and other adjustments. See General Information N.....	3	
4 Contributions deducted on Form 100, Form 100W, or Form 100S.....	4	
5 Total. Add line 2 through line 4. If zero or less, enter -0-.....	5	
6 Multiply line 5 by 10% (.10).....	6	
7 Net income (loss) for state purposes before contributions adjustment from Page 2, line 33.....	7	
8 Business dividends deductible on line 3 multiplied by the average apportionment percentage from Schedule R-1, Part A, line 2 or Part B, line 5.....	8	
9 Amount of line 3 attributable to nonbusiness dividends reported on Page 1, line 19a.....	9	
10 Contributions deducted (from line 4 above) multiplied by the average apportionment percentage from Schedule R-1, Part A, line 2 or Part B, line 5.....	10	
11 Total. Add line 7 through line 10. If zero or less, enter -0-.....	11	
12 Multiply line 11 by 10% (.10).....	12	
Contributions Adjustment		
13 Enter the amount shown on line 10.....	13	
14 Amount of contributions allowable:		
a If line 1 equals or exceeds line 6, enter the lesser of line 1 or line 12.....	14a	
b If line 1 is less than line 6, divide line 11 by line 5. Then multiply line 1 by the result and enter here.....	14b	
15 Contributions adjustment. Subtract line 14a or line 14b from line 13. Enter here and on Page 2, line 34. If the result is a negative amount, enter in brackets..... <input checked="" type="radio"/>	15	

TAXABLE YEAR

CALIFORNIA FORM

2023 Research Credit

3523

Attach to your California tax return.

Name(s) as shown on your California tax return

SSN or ITIN CA Corporation no. FEIN 3195069 California Secretary of State file number

STROMA MEDICAL CORPORATION

Part I Credit Computation. Read the instructions before completing this form.

Section A Regular Credit. If you are electing the Alternative Incremental Credit, skip this section and go to Section B.

Line 1 through line 4 are to be completed only by corporations (other than S corporations, personal holding companies, and service organizations). Individuals, S corporations, estates, trusts, partnerships, and limited liability companies (LLCs), begin on line 5.

- 1 Basic research payments paid or incurred during the taxable year. See instructions. 1
2 Base period amount. See instructions. 2
3 Subtract line 2 from line 1. If less than zero, enter -0-. 3
4 Multiply line 3 by 24% (.24). 4
Qualified research expenses paid or incurred.
5 Wages for qualified services. See instructions. 5
6 Cost of supplies. See instructions. 6
7 Rental or lease costs of computers. See instructions. 7
8 Enter the applicable percentage of contract research expenses. See instructions. 8
9 Total qualified research expenses. Add line 5 through line 8. 9
10 Enter fixed-base percentage, but not more than 16% (.16). See instructions. 10 %
11 Enter average annual gross receipts. See instructions. 11
12 Base amount. Multiply line 11 by the percentage on line 10. 12
13 Subtract line 12 from line 9. If zero or less, enter -0-. 13
14 Multiply line 9 by 50% (.50). See instructions. 14
15 Enter the smaller of line 13 or line 14. 15
16 Multiply line 15 by 15% (.15). 16
17a Regular credit. Add line 4 and line 16. If you do not elect the reduced credit under IRC Section 280C(c), enter the result here, and see instructions for the schedule to attach. 17a
b Reduced regular credit under IRC Section 280C(c). Multiply line 17a by the applicable percentage below:
• 87.7% (.877) for individuals, estates, and trusts
• 91.16% (.9116) for corporations
• 98.5% (.985) for S corporations
Enter the reduced credit amount. See instructions. 17b

STROMA MEDICAL CORPORATION 3195069

Section B Alternative Incremental Credit. Skip this section if you completed Section A, Regular Credit.

Line 18 through line 21 are to be completed only by corporations (other than S corporations, personal holding companies, and service organizations). Individuals, S corporations, estates, trusts, partnerships, and LLCs, begin on line 22.

18	Basic research payments paid or incurred during the taxable year. See instructions.	18	
19	Base period amount. See instructions.	19	
20	Subtract line 19 from line 18. If less than zero, enter -0-	20	
21	Multiply line 20 by 24% (.24).	<input checked="" type="radio"/> 21	
Qualified research expenses paid or incurred.			
22	Wages for qualified services. See instructions.	<input checked="" type="radio"/> 22	
23	Cost of supplies. See instructions.	<input checked="" type="radio"/> 23	
24	Rental or lease costs of computers. See instructions.	<input checked="" type="radio"/> 24	
25	Enter the applicable percentage of contract research expenses. See instructions.	<input checked="" type="radio"/> 25	
26	Total qualified research expenses. Add line 22 through line 25.	<input checked="" type="radio"/> 26	
27	Enter average annual gross receipts. See instructions.	<input checked="" type="radio"/> 27	
28	Multiply line 27 by 1% (.01).	28	
29	Subtract line 28 from line 26. If zero or less, enter -0-	29	
30	Multiply line 27 by 1.5% (.015).	30	
31	Subtract line 30 from line 26. If zero or less, enter -0-	31	0.
32	Subtract line 31 from line 29. If zero or less, enter -0-	32	0.
33	Multiply line 27 by 2% (.02).	33	
34	Subtract line 33 from line 26. If zero or less, enter -0-	34	0.
35	Subtract line 34 from line 31. If zero or less, enter -0-	35	0.
36	Multiply line 32 by 1.49% (.0149).	36	
37	Multiply line 35 by 1.98% (.0198).	37	
38	Multiply line 34 by 2.48% (.0248).	38	
39 a	Alternative incremental credit. Add line 21, line 36, line 37, and line 38. If you do not elect the reduced credit under IRC Section 280C(c), enter the result here, and see instructions for the schedule that must be attached.	<input checked="" type="radio"/> 39 a	
b Reduced alternative incremental credit under IRC Section 280C(c). Multiply line 39a by the applicable percentage below:			
• 87.7% (.877) for individuals, estates, and trusts			
• 91.16% (.9116) for corporations			
• 98.5% (.985) for S corporations			
Enter the reduced credit amount. See instructions			SEC. 280C <input checked="" type="radio"/> 39 b

Section C Available Research Credit

40	Pass-through research credit(s) from S corporations, estates, trusts, partnerships, and LLCs. See instructions.	<input checked="" type="radio"/> 40	
41	Current year research credit. If you did not elect the reduced credit under IRC Section 280C(c), add line 17a or line 39a to line 40 and enter the result here. If you elected the reduced credit under IRC Section 280C(c), add line 17b or line 39b to line 40 and enter the result here.	<input checked="" type="radio"/> 41	
42	Enter the amount of credit on line 41 that is from passive activities. If none of the amount on line 41 is from passive activities, enter -0-	42	
43	Subtract line 42 from line 41.	43	
44	Enter the allowable credit from passive activities. See instructions.	44	
45	Non-passive activity credit carryover from prior year. (Do not include credits received through assignment.) See instructions.	<input checked="" type="radio"/> 45	369,984.
46	Total. Add line 43 through line 45.	<input checked="" type="radio"/> 46	369,984.

Part II Carryover Computation. Combined Report Filers see instructions for Part III before completing this part.

47	Credit claimed. Enter the amount of the credit claimed on the current year tax return. See instructions. (Do not include any assigned credit claimed on form FTB 3544, Part B.)	<input checked="" type="radio"/> 47	0.
48	Total credit assigned. Enter the total amount from form FTB 3544, Part A, column (g). If you are not a corporation, enter -0-. See instructions.	<input checked="" type="radio"/> 48	
49	Credit carryover available for use or assignment for future years. Subtract lines 47 and 48 from line 46.	<input checked="" type="radio"/> 49	369,984.

TAXABLE YEAR

CALIFORNIA FORM

2023

**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations**

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name STROMA MEDICAL CORPORATION	California corporation number 3195069
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> <input type="checkbox"/> S corporation <input type="checkbox"/> Exempt organization <input type="checkbox"/> Limited liability company (electing to be taxed as a corporation)	FEIN 26-4608755

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	<input type="radio"/> 1	<u>1,571,206.</u>
2 2023 disaster loss included in line 1. Enter as a positive number	<input type="radio"/> 2	<u>0.</u>
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	<input type="radio"/> 3	<u>1,571,206.</u>
4a Enter the amount of the loss incurred by a new business included in line 3	<input type="radio"/> 4a	<u>0.</u>
b Enter the amount of the loss incurred by an eligible small business included in line 3	<input type="radio"/> 4b	<u>1,571,206.</u>
c Add line 4a and line 4b	<input type="radio"/> 4c	<u>1,571,206.</u>
5 General NOL. Subtract line 4c from line 3	<input type="radio"/> 5	<u>0.</u>
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions	<input type="radio"/> 6	<u>1,571,206.</u>

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)	<input type="radio"/>	(g) Available balance	
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Prior Year NOLs

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	(e) Carryover from 2022	(f) Amount used in 2023	(g) Available balance	(h) Carryover to 2024 col. (e) minus col. (f)
2 <input type="radio"/> 2009	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 199,921.	<input type="radio"/> 199,921.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 199,921.
<input type="radio"/> 2010	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 1,015,038.	<input type="radio"/> 585,406.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 585,406.
<input type="radio"/> 2011	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 562,621.	<input type="radio"/> 562,621.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 562,621.
<input type="radio"/> 2012	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 776,177.	<input type="radio"/> 776,177.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 776,177.

Current Year NOLs

Year	Code	Type of NOL	Initial loss	Carryover	Amount used	Available balance	(h) col. (d) minus col. (f) See instructions.
3 2023		DIS					
4 2023		ESB	1,571,206.				1,571,206.
2023							
2023							
2023							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2023 NOL deduction

1 Total the amounts in Part II, line 2, column (f)	<input type="radio"/> 1	<u>0.</u>
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	<input type="radio"/> 2	<u>0.</u>
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input type="radio"/> 3	<u>0.</u>

TAXABLE YEAR

CALIFORNIA FORM

2023

**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations**

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name STROMA MEDICAL CORPORATION	California corporation number 3195069
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> <input type="checkbox"/> S corporation <input type="checkbox"/> Exempt organization <input type="checkbox"/> Limited liability company (electing to be taxed as a corporation)	FEIN 26-4608755

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	<input type="radio"/>	1	
2 2023 disaster loss included in line 1. Enter as a positive number	<input type="radio"/>	2	
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	<input type="radio"/>	3	
4a Enter the amount of the loss incurred by a new business included in line 3	<input type="radio"/>	4a	
b Enter the amount of the loss incurred by an eligible small business included in line 3	<input type="radio"/>	4b	
c Add line 4a and line 4b	<input type="radio"/>	4c	
5 General NOL. Subtract line 4c from line 3	<input type="radio"/>	5	
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions	<input type="radio"/>	6	

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-).	<input type="radio"/>	(g) Available balance	
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Prior Year NOLs

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	(e) Carryover from 2022	(f) Amount used in 2023		(h) Carryover to 2024 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2013	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 1,033,297.	<input checked="" type="radio"/> 1,033,297.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 1,033,297.
<input checked="" type="radio"/> 2014	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 1,089,685.	<input checked="" type="radio"/> 1,089,685.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 1,089,685.
<input checked="" type="radio"/> 2015	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 1,549,406.	<input checked="" type="radio"/> 1,549,406.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 1,549,406.
<input checked="" type="radio"/> 2016	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 1,757,548.	<input checked="" type="radio"/> 1,757,548.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 1,757,548.

Current Year NOLs

							col. (d) minus col. (f) See instructions.
3 2023		DIS					
4 2023							
2023							
2023							
2023							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2023 NOL deduction

1 Total the amounts in Part II, line 2, column (f)	<input type="radio"/>	1	0.
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	<input type="radio"/>	2	0.
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input type="radio"/>	3	0.

TAXABLE YEAR

CALIFORNIA FORM

2023

**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations**

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name STROMA MEDICAL CORPORATION	California corporation number 3195069
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> <input type="checkbox"/> S corporation <input type="checkbox"/> Exempt organization <input type="checkbox"/> Limited liability company (electing to be taxed as a corporation)	FEIN 26-4608755

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	<input type="radio"/>	1 _____
2 2023 disaster loss included in line 1. Enter as a positive number	<input type="radio"/>	2 _____
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	<input type="radio"/>	3 _____
4a Enter the amount of the loss incurred by a new business included in line 3	<input type="radio"/>	4a _____
b Enter the amount of the loss incurred by an eligible small business included in line 3	<input type="radio"/>	4b _____
c Add line 4a and line 4b	<input type="radio"/>	4c _____
5 General NOL. Subtract line 4c from line 3	<input type="radio"/>	5 _____
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions	<input type="radio"/>	6 _____

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)	<input type="radio"/>	(g) Available balance	
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Prior Year NOLs

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	(e) Carryover from 2022	(f) Amount used in 2023	(g) Available balance	(h) Carryover to 2024 col. (e) minus col. (f)
2 <input type="radio"/> 2017	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 128,315.	<input type="radio"/> 125,245.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 125,245.
<input type="radio"/> 2018	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 1,917,612.	<input type="radio"/> 1,917,612.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 1,917,612.
<input type="radio"/> 2019	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 1,113,572.	<input type="radio"/> 1,113,572.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 1,113,572.
<input type="radio"/> 2020	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 2,772,607.	<input type="radio"/> 2,772,607.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 2,772,607.

Current Year NOLs

Year	Code	Type of NOL	Initial loss	Carryover	Amount used	Available balance	(h) col. (d) minus col. (f) See instructions.
3 2023		DIS					
4 2023							
2023							
2023							
2023							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2023 NOL deduction

1 Total the amounts in Part II, line 2, column (f)	<input type="radio"/>	1 _____ 0.
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	<input type="radio"/>	2 _____ 0.
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input type="radio"/>	3 _____ 0.

TAXABLE YEAR

CALIFORNIA FORM

2023

**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations**

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name STROMA MEDICAL CORPORATION	California corporation number 3195069
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> <input type="checkbox"/> S corporation <input type="checkbox"/> Exempt organization <input type="checkbox"/> Limited liability company (electing to be taxed as a corporation)	FEIN 26-4608755

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	<input checked="" type="radio"/> 1 _____
2 2023 disaster loss included in line 1. Enter as a positive number	<input checked="" type="radio"/> 2 _____
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	<input checked="" type="radio"/> 3 _____
4a Enter the amount of the loss incurred by a new business included in line 3	<input checked="" type="radio"/> 4a _____
b Enter the amount of the loss incurred by an eligible small business included in line 3	<input checked="" type="radio"/> 4b _____
c Add line 4a and line 4b	<input checked="" type="radio"/> 4c _____
5 General NOL. Subtract line 4c from line 3	<input checked="" type="radio"/> 5 _____
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions	<input checked="" type="radio"/> 6 _____

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)	(g) Available balance	
<input checked="" type="radio"/>		

Prior Year NOLs

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	(e) Carryover from 2022	(f) Amount used in 2023		(h) Carryover to 2024 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2021	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 297,915.	<input checked="" type="radio"/> 297,915.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 297,915.
<input checked="" type="radio"/> 2022	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 452,286.	<input checked="" type="radio"/> 452,286.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 452,286.
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>

Current Year NOLs

							col. (d) minus col. (f) See instructions.
3 2023		DIS					
4 2023							
2023							
2023							
2023							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2023 NOL deduction

1 Total the amounts in Part II, line 2, column (f)	<input checked="" type="radio"/> 1 _____ 0.
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	<input type="radio"/> 2 _____ 0.
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input checked="" type="radio"/> 3 _____ 0.

TAXABLE YEAR

AMT COMPUTATION

CALIFORNIA FORM

2023

**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations**

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name STROMA MEDICAL CORPORATION	California corporation number 3195069
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> <input type="checkbox"/> S corporation <input type="checkbox"/> Exempt organization <input type="checkbox"/> Limited liability company (electing to be taxed as a corporation)	FEIN 26-4608755

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	<input type="radio"/> 1	<u>1,571,206.</u>
2 2023 disaster loss included in line 1. Enter as a positive number	<input type="radio"/> 2	<u> </u>
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	<input type="radio"/> 3	<u>1,571,206.</u>
4a Enter the amount of the loss incurred by a new business included in line 3	<input type="radio"/> 4a	<u> </u>
b Enter the amount of the loss incurred by an eligible small business included in line 3	<input type="radio"/> 4b	<u>1,571,206.</u>
c Add line 4a and line 4b	<input type="radio"/> 4c	<u>1,571,206.</u>
5 General NOL. Subtract line 4c from line 3	<input type="radio"/> 5	<u> </u>
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions	<input type="radio"/> 6	<u>1,571,206.</u>

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)	<input type="radio"/>	(g) Available balance	
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(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	(e) Carryover from 2022	(f) Amount used in 2023		(h) Carryover to 2024 col. (e) minus col. (f)
2 <input type="radio"/> 2009	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 199,921.	<input type="radio"/> 199,921.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 199,921.
<input type="radio"/> 2010	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 585,406.	<input type="radio"/> 585,406.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 585,406.
<input type="radio"/> 2011	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 562,621.	<input type="radio"/> 562,621.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 562,621.
<input type="radio"/> 2012	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 776,177.	<input type="radio"/> 776,177.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 776,177.

Current Year NOLs							col. (d) minus col. (f) See instructions.
3	2023	DIS					
4	2023	ESB	1,571,206.				1,571,206.
	2023						
	2023						
	2023						

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2023 NOL deduction

1 Total the amounts in Part II, line 2, column (f)	<input type="radio"/> 1	<u> </u>
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	<input type="radio"/> 2	<u> </u>
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input type="radio"/> 3	<u> </u>

TAXABLE YEAR

AMT COMPUTATION

CALIFORNIA FORM

2023

**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations**

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name STROMA MEDICAL CORPORATION	California corporation number 3195069
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> <input type="checkbox"/> S corporation <input type="checkbox"/> Exempt organization <input type="checkbox"/> Limited liability company (electing to be taxed as a corporation)	FEIN 26-4608755

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	<input type="radio"/>	1 _____
2 2023 disaster loss included in line 1. Enter as a positive number	<input type="radio"/>	2 _____
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	<input type="radio"/>	3 _____
4a Enter the amount of the loss incurred by a new business included in line 3	<input type="radio"/>	4a _____
b Enter the amount of the loss incurred by an eligible small business included in line 3	<input type="radio"/>	4b _____
c Add line 4a and line 4b	<input type="radio"/>	4c _____
5 General NOL. Subtract line 4c from line 3	<input type="radio"/>	5 _____
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions	<input type="radio"/>	6 _____

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)	<input type="radio"/>	(g) Available balance	
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Prior Year NOLs

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	(e) Carryover from 2022	(f) Amount used in 2023	(g) Available balance	(h) Carryover to 2024 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2013	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	1,033,433.	1,033,433.	0.	0.	1,033,433.
<input type="radio"/> 2014	<input type="radio"/>	<input type="radio"/> ESB	1,087,458.	1,087,458.	0.	0.	1,087,458.
<input type="radio"/> 2015	<input type="radio"/>	<input type="radio"/> ESB	1,548,387.	1,548,387.	0.	0.	1,548,387.
<input type="radio"/> 2016	<input type="radio"/>	<input type="radio"/> ESB	1,759,042.	1,759,042.	0.	0.	1,759,042.

Current Year NOLs

Year	Code	Type of NOL	Initial loss	Carryover	Amount used	Available balance	Col. (d) minus col. (f) See instructions.
3 2023		DIS					
4 2023							
2023							
2023							
2023							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2023 NOL deduction

1 Total the amounts in Part II, line 2, column (f)	<input type="radio"/>	1 _____
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	<input type="radio"/>	2 _____
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input type="radio"/>	3 _____

TAXABLE YEAR

AMT COMPUTATION

CALIFORNIA FORM

2023

**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations**

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name STROMA MEDICAL CORPORATION	California corporation number 3195069
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> <input type="checkbox"/> S corporation <input type="checkbox"/> Exempt organization <input type="checkbox"/> Limited liability company (electing to be taxed as a corporation)	FEIN 26-4608755

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	<input type="radio"/>	1
2 2023 disaster loss included in line 1. Enter as a positive number	<input type="radio"/>	2
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	<input type="radio"/>	3
4a Enter the amount of the loss incurred by a new business included in line 3	<input type="radio"/>	4a
b Enter the amount of the loss incurred by an eligible small business included in line 3	<input type="radio"/>	4b
c Add line 4a and line 4b	<input type="radio"/>	4c
5 General NOL. Subtract line 4c from line 3	<input type="radio"/>	5
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions	<input type="radio"/>	6

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)..... <input type="radio"/>	(g)	Available balance
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Prior Year NOLs

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	(e) Carryover from 2022	(f) Amount used in 2023	(g) Available balance	(h) Carryover to 2024 col. (e) minus col. (f)
2 <input type="radio"/> 2017	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 128,433.	<input type="radio"/> 125,363.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 125,363.
<input type="radio"/> 2018	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 1,918,834.	<input type="radio"/> 1,918,834.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 1,918,834.
<input type="radio"/> 2019	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 1,113,807.	<input type="radio"/> 1,113,807.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 1,113,807.
<input type="radio"/> 2020	<input type="radio"/>	<input type="radio"/> ESB	<input type="radio"/> 2,773,039.	<input type="radio"/> 2,773,039.	<input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/> 2,773,039.

Current Year NOLs

3	Year	Type of NOL	(d) Initial loss	(e) Carryover	(f) Amount used	(g) Available balance	(h) Carryover to 2024
3	2023	DIS					col. (d) minus col. (f) See instructions.
4	2023						
	2023						
	2023						
	2023						

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2023 NOL deduction

1 Total the amounts in Part II, line 2, column (f)	<input type="radio"/>	1
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	<input type="radio"/>	2
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input type="radio"/>	3

TAXABLE YEAR

AMT COMPUTATION

CALIFORNIA FORM

2023

**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations**

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name STROMA MEDICAL CORPORATION	California corporation number 3195069
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> <input type="checkbox"/> S corporation <input type="checkbox"/> Exempt organization <input type="checkbox"/> Limited liability company (electing to be taxed as a corporation)	FEIN 26-4608755

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	<input type="radio"/> 1 _____
2 2023 disaster loss included in line 1. Enter as a positive number	<input type="radio"/> 2 _____
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	<input type="radio"/> 3 _____
4a Enter the amount of the loss incurred by a new business included in line 3	<input type="radio"/> 4a _____
b Enter the amount of the loss incurred by an eligible small business included in line 3	<input type="radio"/> 4b _____
c Add line 4a and line 4b	<input type="radio"/> 4c _____
5 General NOL. Subtract line 4c from line 3	<input type="radio"/> 5 _____
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions	<input type="radio"/> 6 _____

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)	<input type="radio"/>	(g) Available balance	
---	-----------------------	--------------------------	--

Prior Year NOLs

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	(e) Carryover from 2022	(f) Amount used in 2023	(g) Available balance	(h) Carryover to 2024 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2021	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 297,936.	<input checked="" type="radio"/> 297,936.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 297,936.
<input checked="" type="radio"/> 2022	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 452,238.	<input checked="" type="radio"/> 452,238.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 452,238.
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>

Current Year NOLs

3	Year	Type of NOL	(d) Initial loss	(e) Carryover	(f) Amount used	(g) Available balance	(h) Carryover to 2024 col. (d) minus col. (f) See instructions.
3	2023	DIS					
4	2023						
	2023						
	2023						
	2023						

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2023 NOL deduction

1 Total the amounts in Part II, line 2, column (f)	<input type="radio"/> 1 _____
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	<input type="radio"/> 2 _____
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input type="radio"/> 3 _____

TAXABLE YEAR

CALIFORNIA FORM

2023 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 100**

Corporation name STROMA MEDICAL CORPORATION	California corporation number 3195069
---	---

Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California.....	1	
2 Total cost of IRC Section 179 property placed in service.....	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	3	200,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	0.
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	0.
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10 Carryover of disallowed deduction from prior taxable years.....	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13 Carryover of disallowed deduction to 2024. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<input checked="" type="radio"/>	16	0.
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<input checked="" type="radio"/>	17	0.
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary).....	<input checked="" type="radio"/>	18	

Part IV Amortization

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year		
PATENTS	4/01/2010	779,031.	644,480.		15	51,935.		
PATENTS	10/12/2016	43,479.	18,119.		15	2,899.		
20 Total. Add the amounts in column (g).....						20	54,834.	
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21	54,834.	
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<input checked="" type="radio"/>	22	0.

2023

CALIFORNIA STATEMENTS

PAGE 1

STROMA MEDICAL CORPORATION

3195069

**STATEMENT 1
FORM 100, LINE 15
OTHER DEDUCTIONS**

STATE TAX REFUND.....	\$ 825.
TOTAL	<u>\$ 825.</u>

**STATEMENT 2
FORM 100, SCHEDULE A
TAXES DEDUCTED**

NATURE OF TAX	TAXING AUTHORITY	TOTAL AMOUNT	NONDEDUCT. AMOUNT
STATE TAX	FRANCHISE TAX BOARD	\$ 1,625.	\$ 1,625.
OTHER STATE TAX	OTHER STATE TAX BOARD	5,320.	5,320.
PERSONAL PROPERTY TAX		336.	
LICENSES AND PERMITS		1,396.	
PAYROLL TAXES	IRS	74,750.	
SALES TAX		1,660.	
	TOTAL	<u>\$ 85,087.</u>	<u>\$ 6,945.</u>

**STATEMENT 3
FORM 100, SCHEDULE F, LINE 5(B)
OTHER INTEREST**

INTEREST INCOME.....	\$ 39,749.
TOTAL	<u>\$ 39,749.</u>

**STATEMENT 4
FORM 100, SCHEDULE F, LINE 10
OTHER INCOME**

STATE TAX REFUNDS.....	\$ 825.
TOTAL	<u>\$ 825.</u>

**STATEMENT 5
FORM 100, SCHEDULE F, LINE 27
OTHER DEDUCTIONS**

ACCOUNTING.....	\$ 9,100.
BANK CHARGES.....	591.
DUES AND SUBSCRIPTIONS.....	23,280.
OFFICE EXPENSE.....	28,925.
OUTSIDE SERVICES.....	3,674.
POSTAGE.....	16,942.
PRINTING.....	1,451.
AMORTIZATION.....	54,834.
INSURANCE.....	36,817.
LEGAL AND PROFESSIONAL.....	376,482.
TELEPHONE.....	5,120.
UTILITIES.....	54,581.

2023

CALIFORNIA STATEMENTS

PAGE 2

STROMA MEDICAL CORPORATION

3195069

STATEMENT 5 (CONTINUED)
FORM 100, SCHEDULE F, LINE 27
OTHER DEDUCTIONS

COMPUTER & SOFTWARE EXPENSES	\$	94,145.
CONFERENCES, SEMINARS, ETC		101,131.
PATENT DEVELOPMENT COSTS		177,250.
PAYROLL SERVICE		2,035.
PROFESSIONAL STAFFING		1,026,081.
D&O EPL		69,099.
MARKETING		1,925.
LASER PROTOTYPE		1,267,521.
STARFISH DEVELOPMENT		4,309,072.
R&D MATERIALS		15,911.
LAB TESTING		20,622.
AIRFARE		31,438.
LODGING		31,267.
WORKERS COMP		5,536.
CLINICAL SUPPORT		24,574.
R&D LAB TOOLS & EQUIPMENT		20,541.
PARKING, TOLLS, RENTAL, TAXI		4,667.
	TOTAL	\$ <u>7,814,612.</u>

STATEMENT 6
FORM 100, SCHEDULE L, LINE 5
OTHER CURRENT ASSETS

	BEGINNING	ENDING
PREPAID EXPENSE	\$ 19,592.	\$ 19,592.
TOTAL	\$ <u>19,592.</u>	\$ <u>19,592.</u>

STATEMENT 7
FORM 100, SCHEDULE L, LINE 17
OTHER CURRENT LIABILITIES

	BEGINNING	ENDING
ACCRUED INTEREST	\$ 88,800.	\$ 117,041.
TOTAL	\$ <u>88,800.</u>	\$ <u>117,041.</u>

STATEMENT 8
FORM 100, SCHEDULE M-1, LINE 8
DEDUCTIONS NOT ON BOOKS

AMORTIZATION	\$	27,296.
TOTAL	\$	<u>27,296.</u>

2023

CALIFORNIA STATEMENTS

PAGE 3

STROMA MEDICAL CORPORATION

3195069

**STATEMENT 9
SCHEDULE R-1, LINE 1
OTHER TANGIBLE ASSETS**

	<u>EVERYWHERE</u>	<u>WITHIN CA</u>
MISCELLANEOUS.....	\$ 49,890.	\$ 49,890.
TOTAL	<u>\$ 49,890.</u>	<u>\$ 49,890.</u>

**STATEMENT 10
SCHEDULE R-1, LINE 3C
OTHER GROSS RECEIPTS**

	<u>EVERYWHERE</u>	<u>WITHIN CA</u>
INTEREST.....	\$ 39,749.	\$ 0.
TOTAL	<u>\$ 39,749.</u>	<u>\$ 0.</u>

2023 TAX RETURN

DELAWARE CORPORATION

Client: STROMA

Prepared for: STROMA MEDICAL CORPORATION
30 HUGHES SUITE 206
IRVINE, CA 92618
949-207-3312

Prepared by: BRETT FRIEDMAN
BRETT R FRIEDMAN
4040 BARRANCA PKWY #280
IRVINE, CA 92604
7148501001

Date: MARCH 25, 2024

Comments:

Route to: _____

DELAWARE ²⁰²³ DIVISION OF REVENUE ^{F O R M} CORPORATION INCOME TAX RETURN FORMERLY 1100



For Fiscal Year beginning _____ and ending _____

Name of Corporation **STROMA MEDICAL CORPORATION** Taxpayer ID _____

Street Address **30 HUGHES SUITE 206** **2 6 4 6 0 8 7 5 5**

City **IRVINE** State **CA** Zip Code **92618** Small Corporation ESOP

Delaware Address (if different than above) _____

City _____ State _____ Zip Code _____ Check Applicable Box(es):

State of Incorporation **DE** Date of Incorporation **4/09/2009** If Out of Business, Enter Date _____ Initial Return Amended Return

Nature of Business **RESEARCH & DEVELOP** Change of Address Extension Attached

Attach Completed Copy of Federal Form 1120

1	FEDERAL TAXABLE INCOME (See instructions)	1	-9351252.00
2	TOTAL SUBTRACTIONS (Schedule 4A)	2	.00
3	Subtract Line 2 from Line 1	3	-9351252.00
4	TOTAL ADDITIONS (Schedule 4B)	4	6945.00
5	ENTIRE NET INCOME - Add Line 3 to Line 4 (Where Line 5 is derived entirely from sources within Delaware, enter amount on Line 11.)	5	-9344307.00
Where the entire income (Line 5) is NOT derived from sources within Delaware, complete Lines 6 through 10.			
6	TOTAL NON-APPORTIONABLE INCOME (OR LOSS) (Schedule 2, Column 3, Line 8)	6	.00
7	INCOME (OR LOSS) SUBJECT TO APPORTIONMENT - Subtract Line 6 from Line 5	7	-9344307.00
8	APPORTIONMENT PERCENTAGE (Schedule 3B, Line 3)	8	
9	INCOME (OR LOSS) APPORTIONED TO DELAWARE - Multiply Line 7 by Line 8	9	.00
10	NON-APPORTIONABLE INCOME (OR LOSS) (Schedule 2, Column 1, Line 8)	10	.00
11	TOTAL - Add Line 9 to Line 10	11	.00
12	DELAWARE TAXABLE INCOME (Line 5 or Line 11, whichever is less)	12	-9344307.00
13	TAX LIABILITY - Multiply Line 12 by .087	13	.00
14	APPROVED NON-REFUNDABLE TAX CREDITS	14	.00
15	BALANCE DUE AFTER APPROVED NON-REFUNDABLE TAX CREDITS - Subtract Line 14 from Line 13 (Enter 0 if Neg)	15	0.00
16	DELAWARE TENTATIVE TAX PAID	16	.00
17	CREDIT CARRY-OVER FROM PRIOR YEAR	17	.00
18	OTHER PAYMENTS (Attach statement)	18	.00
19	APPROVED REFUNDABLE INCOME TAX CREDITS	19	.00
20	TOTAL PAYMENTS AND CREDITS - Add Line 16 through Line 19	20	.00
21	BALANCE DUE AND PAY IN FULL (If Line 15 is greater than Line 20 Subtract Line 20 from Line 15)	21	.00
22a	OVERPAYMENT (If Line 20 is greater than Line 15 Subtract Line 15 from Line 20)	22a	.00
22b	AMOUNT TO BE REFUNDED	22b	.00
22c	AMOUNT TO BE CREDITED TO 2024 TENTATIVE TAX	22c	.00

PLEASE SEE PAGE 3 FOR SIGNATURE LINES AND MAILING INSTRUCTIONS

DELAWARE ² ⁰ ² ³
 DIVISION OF REVENUE ^F ^O ^R ^M
 CIT-TAX
CORPORATION INCOME TAX RETURN
FORMERLY 1100



SCHEDULE 1	INTEREST INCOME	Column 1 Foreign Interest	Column 2 Interest Received from U.S. Securities	Column 3 Interest Received from Affiliated Companies	Column 4 Interest Received from State Obligations	Column 5 Other Interest Income
1	Description of Interest					
1		.00	.00	.00	.00	.00
2		.00	.00	.00	.00	.00
3		.00	.00	.00	.00	.00
4		.00	.00	.00	.00	.00
5		.00	.00	.00	.00	.00
6	TOTAL	.00	.00	.00	.00	.00

SCHEDULE 2	NON-APPORTIONABLE INCOME ALLOCATED WITHIN AND WITHOUT DELAWARE	Column 1 Within Delaware	Column 2 Without Delaware	Column 3 Total
1	RENTS AND ROYALTIES FROM TANGIBLE PROPERTY	1	.00	.00
2	ROYALTIES FROM PATENTS AND COPYRIGHTS	2	.00	.00
3	GAINS OR (LOSSES) FROM SALE OF REAL PROPERTY	3	.00	.00
4	GAINS OR (LOSSES) FROM SALE OF DEPRECIABLE TANGIBLE PROPERTY	4	.00	.00
5	INTEREST INCOME (Schedule 1, Columns 4 and 5, Line 6)	5	.00	.00
6	TOTAL - Add Line 1 through Line 5	6	.00	.00
7	LESS: APPLICABLE EXPENSES (Attach statement)	7	.00	.00
8	TOTAL NON-APPORTIONABLE INCOME - Subtract Line 7 from Line 6	8	.00	.00

SCHEDULE 3A	GROSS RECEIPTS SUBJECT TO APPORTIONMENT	Within Delaware	Within and Without Delaware
1	GROSS RECEIPTS FROM SALES OF TANGIBLE PERSONAL PROPERTY	1	.00
2	GROSS INCOME FROM OTHER SOURCES (Attach statement)	2	.00
3	TOTAL - Add Line 1 to Line 2	3	.00

SCHEDULE 3B	DETERMINATION OF APPORTIONMENT PERCENTAGE	
1	GROSS RECEIPTS AND GROSS INCOME FROM WITHIN DELAWARE	1 .00
2	GROSS RECEIPTS AND GROSS INCOME FROM WITHIN AND WITHOUT DELAWARE	2 .00
3	APPORTIONMENT PERCENTAGE (See instructions)	3

SCHEDULE 3C	GROSS REAL AND TANGIBLE PROPERTY	Within Delaware		Within and Without Delaware	
		Beginning of Year	End of Year	Beginning of Year	End of Year
1	REAL & TANGIBLE PROPERTY OWNED	.00	.00	149215.00	149215.00
2	REAL & TANGIBLE PROPERTY RENTED (eight times annual rental paid)	.00	.00	.00	397408.00
3	TOTAL - Add Line 1 to Line 2	.00	.00	149215.00	546623.00
4	LESS: VALUE AT ORIGINAL COST OF REAL AND TANGIBLE PROPERTY , the income from which is separately allocated (See instructions)	.00	.00	.00	.00
5	TOTAL - Subtract Line 4 from Line 3	.00	.00	149215.00	546623.00
6	AVERAGE VALUE (See instructions)		.00		347919.00

SCHEDULE 3D	WAGES, SALARIES, AND OTHER COMPENSATION PAID OR ACCRUED TO EMPLOYEES	Within Delaware	Within and Without Delaware
1	WAGES, SALARIES, AND OTHER COMPENSATION OF ALL EMPLOYEES	1	.00
2	LESS: WAGES, SALARIES, AND OTHER COMPENSATION OF GENERAL EXECUTIVE OFFICERS	2	.00
3	TOTAL - Subtract Line 2 from Line 1	3	.00

DELAWARE ^F ^O ^R ^M
 DIVISION OF REVENUE CIT-TAX
CORPORATION INCOME TAX RETURN
FORMERLY 1100



SCHEDULE 4A SUBTRACTIONS

1	FOREIGN DIVIDENDS, INTEREST, AND ROYALTIES	1	.00
2	NET INTEREST FROM U.S. SECURITIES (Schedule 1, Column 2)	2	.00
3	INTEREST FROM AFFILIATED COMPANIES (Schedule 1, Column 3)	3	.00
4	GAIN FROM SALE OF U.S. OR DELAWARE SECURITIES	4	.00
5	WAGE DEDUCTION - FEDERAL JOBS CREDIT	5	.00
6	HANDICAPPED ACCESSIBILITY DEDUCTION (Attach statement)	6	.00
7	NET OPERATING LOSS CARRY-OVER	7	.00
8	NBI (Must attach form CIT-SCH)	8	.00
9	TOTAL SUBTRACTIONS - Add Line 1 through Line 8	9	.00

SCHEDULE 4B ADDITIONS

1	ALL STATE AND POLITICAL SUBDIVISION INCOME TAXES DEDUCTED IN COMPUTING LINE 1	1	6945.00
2	LOSS FROM SALE OF U.S. OR DELAWARE SECURITIES	2	.00
3	INTEREST INCOME FROM OBLIGATIONS OF ANY STATE EXCEPT DE (Schedule 1, Column 4)	3	.00
4	DEPLETION EXPENSE - OIL AND GAS	4	.00
5	INTEREST PAID AFFILIATED COMPANIES (See instructions)	5	.00
6	DONATIONS INCLUDED IN LINE 1 FOR WHICH DELAWARE INCOME TAX CREDITS WERE GRANTED	6	.00
7	TOTAL ADDITIONS - Add Line 1 through Line 6	7	6945.00

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

PAID PREPARER INFORMATION

BRETT FRIEDMAN

 SIGNATURE OF OFFICER DATE

 PAID PREPARER SIGNATURE DATE

TITLE OF OFFICER **CEO**
 PHONE NUMBER **949-207-3312**
 @ EMAIL ADDRESS

ADDRESS **4040 BARRANCA PKWY 280**
 CITY **IRVINE** STATE **CA** ZIP CODE **92604**
 EIN, SSN or PTIN **P00746183** PHONE NUMBER **7148501001**
 @ EMAIL ADDRESS

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN

**MAIL COMPLETED FORM WITH
 REMITTANCE PAYABLE TO:**
 Delaware Division of Revenue
 PO Box 2044
 Wilmington, DE 19899-2044