CONFIDENTIAL PRIVATE PLACEMENT MEMORANDUM

LIONHEART HEALTH, INC.

September 18, 2026

Up to $3,000,000 of Common Stock

800,000 shares at $3.75 per share

Company option for up to 15 percent additional subscriptions

Rule 506(c) Offering to Verified Accredited Investors Only

Minimum investment $25,000 unless waived by the Company

This memorandum is a comprehensive September 2026 working draft prepared from Company information and management strategy. It must be reviewed, conformed and approved by the Company's securities counsel, independent accountants, transfer agent and Board of Directors before use. Offering terms may be changed only through an authorized written supplement or amendment.

THE SECURITIES DESCRIBED IN THIS MEMORANDUM HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933 OR ANY STATE SECURITIES LAW. THEY ARE OFFERED IN RELIANCE ON EXEMPTIONS FROM REGISTRATION AND ARE SUBJECT TO SUBSTANTIAL TRANSFER RESTRICTIONS. AN INVESTMENT IS SPECULATIVE, ILLIQUID AND INVOLVES A HIGH DEGREE OF RISK, INCLUDING POSSIBLE LOSS OF THE ENTIRE INVESTMENT.

Important Notices to Investors

This Private Placement Memorandum, including its exhibits and any authorized written supplement, is referred to as the Memorandum. It has been furnished solely to the person to whom it was delivered to evaluate a possible investment in Lionheart Health, Inc., a California corporation. It may not be reproduced, distributed or used for any other purpose without the Company's prior written consent, except as required for review by the recipient's legal, tax and financial advisers who are bound to maintain confidentiality.

The offering is intended to be conducted under Rule 506(c) of Regulation D. The Company may use general solicitation, but each purchaser must be an accredited investor and must provide information reasonably sufficient for the Company or its agent to verify accredited-investor status. A purchaser's representation alone is not sufficient where Rule 506(c) applies.

No federal or state securities commission has approved or disapproved these securities, passed upon the merits of the investment, or determined that this Memorandum is accurate or complete. Any representation to the contrary is unlawful.

No person is authorized to provide information or make representations other than those contained in this Memorandum or an authorized written supplement. Information on Company websites, social media, videos, advertisements, presentations and press releases is not incorporated into this Memorandum unless expressly identified in writing by the Company.

Prospective investors must conduct their own investigation and consult their own legal, tax, financial and medical-device regulatory advisers. Neither delivery of this Memorandum nor any sale implies that Company information remains unchanged after the date shown on the cover.

Forward Looking Statements

This Memorandum contains forward-looking statements concerning product development, clinical studies, regulatory pathways, manufacturing, intellectual property, clinic growth, revenue, profitability, financing, partnerships, the XPRIZE Healthspan competition, an anticipated Form S-1 filing and a possible Nasdaq Capital Market direct listing. These statements are based on current plans and assumptions and are subject to substantial risks, uncertainties and changes. Actual results may differ materially. The Company undertakes no duty to update forward-looking statements except as required by law.

Clinical and Regulatory Notice

Some products are marketed only within their cleared, registered or otherwise lawful indications. Many described programs, protocols, combinations and disease-related applications are investigational, have not been cleared or approved by the U.S. Food and Drug Administration, and may be available only under an appropriately approved research protocol, informed consent process and qualified clinical supervision. Pilot results are preliminary and do not establish safety or efficacy.

Contents

Section	Subject
1	Executive Summary and Offering Overview
2	Company and Current Strategy
3	Products, Programs and Commercial Channels
4	Research, Clinical Programs and Intellectual Property
5	Manufacturing, Regulation and Competition

Section	Subject
6	Management, Governance and Facilities
7	Financial Information and Capitalization
8	Use of Proceeds and Financing Strategy
9	Proposed S-1 and Direct Listing Strategy
10	Risk Factors
11	Related Party Transactions and Conflicts
12	Terms of the Offering and Transfer Restrictions
13	Tax and ERISA Considerations
14	Subscription Procedures
Exhibit A	Investor Questionnaire
Exhibit B	Subscription Agreement
Exhibit C	Company Diligence and Reconciliation Schedule

1 Executive Summary and Offering Overview

Company Overview

Lionheart Health, Inc. is a regenerative health, bioelectric medicine, health optimization and medical technology company developing and commercializing technologies intended to improve health, function, recovery and healthspan. The Company is transitioning from a research-oriented development stage toward broader commercialization through a common programmable stimulation platform, proprietary software protocols, clinical licensing, health optimization memberships, consumer products, strategic partnerships and selected regenerative-medicine programs.

The principal commercial thesis is that Lionheart's value is concentrated in its software programs, treatment protocols, clinical know-how and intellectual property. Programs can be loaded or activated on compatible stimulators in a manner management compares conceptually to loading productivity software on a computer. Hardware remains essential, but the Company seeks recurring economics from program activation, training, licensing, treatment royalties, memberships and product replenishment.

Current Offering

Item	Current draft terms
Issuer	Lionheart Health, Inc., a California corporation
Security	Common Stock
Maximum base offering	$3,000,000
Price	$3.75 per share
Base shares	800,000
Additional subscriptions	Up to 15% at the Company's discretion
Minimum investment	$25,000 unless waived
Exemption	Rule 506(c) of Regulation D
Eligibility	Verified accredited investors only
Closing	Rolling closings accepted by the Company
Use of proceeds	Commercialization, sales and marketing, inventory, clinical and regulatory work, intellectual property, public-company readiness and working capital
Transferability	Restricted securities; no public market currently exists
Planned liquidity strategy	Possible S-1 resale registration and Nasdaq Capital Market direct listing, subject to all approvals and conditions

The offering price and share count above reflect the present September 2026 private-round strategy. Counsel and the Board must confirm these terms, the 15% option, the minimum investment and all previously issued securities before circulation.

Investment Highlights

- A multi-program bioelectric software and protocol platform supported by common clinic and home-use hardware.
- More than 12 completed or active pilot clinical programs as reported by management, with additional preclinical and clinical work planned.

- An intellectual-property portfolio described by management as exceeding 800 issued, licensed, optioned, pending or in-process patent claims, subject to patent-counsel verification.
- Commercial channels that include device sales, software downloads, clinic licenses, treatment royalties, memberships, Company-operated locations, eStore sales and strategic licensing.
- The Lionheart 240 Stimulus platform with more than 25 planned or available programs, subject to regulatory and contractual limitations.
- BodStim whole-body EMS, Brain Band, HairCell, SkinStim, OrthoStim, EyeCell and other product families addressing aesthetics, healthspan, brain health, mobility, organ health and wellness.
- Participation in the XPRIZE Healthspan competition through the Klotho-Up program and related research initiatives.
- A management goal of scaling to 100 licensed clinics by December 31, 2026; management reports 19 operating locations as of September 2026. This is a target, not a guarantee.
- A planned S-1 filing and potential Nasdaq Capital Market direct listing, currently targeted for the period from late March through June 2027, subject to completion of audits, SEC review, Nasdaq qualification and market conditions.

Key Investment Risks

- The Company has limited operating history, limited cash, historical losses and an immediate need for additional capital.
- The two-year PCAOB audit and 2026 interim financial statements are not complete, and historical financial information may change materially.
- No assurance exists that the S-1 will be filed or declared effective, that Nasdaq will approve a listing, or that an active trading market will develop.
- Many clinical programs are preliminary, small, uncontrolled or investigational and may not produce reproducible results or regulatory authorization.
- The Company depends on third-party manufacturers, clinics, clinicians, suppliers, researchers and intellectual-property licensors.
- The capital structure includes common stock, founder-affiliate holdings, options, warrants, convertible instruments and proposed roll-up issuances that require reconciliation.
- The breadth of the product portfolio may strain limited personnel and capital, delay execution or increase regulatory risk.
- Investors could lose their entire investment and should not invest unless they can bear a complete loss and indefinite illiquidity.

2 Company and Current Strategy

Integrated Platform

Lionheart is building an integrated platform that combines programmable bioelectric stimulation, neuromuscular electrical stimulation, pulsed electromagnetic fields, photobiomodulation, regenerative medicine technologies, biomarker and diagnostic testing, physician-led health optimization, clinic licensing, consumer health products and intellectual-property licensing. The Company intends to use common technology infrastructure across multiple programs while maintaining product-specific protocols, electrode configurations, training, claims and regulatory controls.

Four Strategic Business Categories

Category	Principal programs and strategy
Regenerative Aesthetics	SkinStim, HairCell, EyeCell aesthetic and vision-related programs, sexual wellness, body composition and related clinic services.
Healthspan Longevity	Klotho-Up, BodStim, Brain Band, biomarker testing, nutrition, supplements, memberships, exercise augmentation and home continuation programs.
Major Organ Regeneration	Cardiovascular, kidney, pancreas, lung, liver, bladder, eye, hearing, vascular and implantable regenerative research programs, primarily investigational.
Cancer	CancerCell and related bioelectric and biologic research directed toward tumor-suppression pathways; early-stage and investigational.

Commercial Priorities for the Next 18 Months

1. Accelerate sales of the Lionheart 240 Stimulus and related software activations to clinics.
2. Expand BodStim suits, wearable products and home continuation devices.
3. Scale full-clinic and specialty-clinic licensing while enforcing training, quality, claims and royalty requirements.
4. Grow the Klotho-Up and broader Health Optimization Membership programs.
5. Increase patient bookings and product sales through the Lionheart eStore and paid performance marketing.
6. Expand strategic channels including GetHairMD, chiropractic, EMS fitness, medspa, orthopedic, cardiovascular and longevity networks.
7. Complete additional clinical validation while keeping investigational claims separate from cleared or general-wellness uses.
8. Strengthen manufacturing, quality, complaint handling, regulatory files and supply-chain resilience.
9. Complete the two-year audit, interim financial statements, transfer-agent reconciliation and governance buildout required for an S-1 and Nasdaq application.
10. Pursue selected acquisitions, licenses and partnerships only when they improve revenue, technology, intellectual property, distribution or clinical capability without overextending cash.

Software First Revenue Model

The Company views its proprietary stimulation programs as licensable software. The Lionheart 240 Stimulus is designed as a four-channel, multi-current platform capable of supporting multiple proprietary programs. Management presently expects to price selected program activations at approximately $1,500, subject to change, contract terms and regulatory limitations. The Company may sell hardware, license one

or more programs, charge for training, receive service royalties and provide home continuation products around the same installed system.

Revenue source	Description
Clinic device sales	Lionheart 240 Stimulus, BodStim, EyeCell Skaphor, KlothoPod II and related equipment.
Software program activation	Fees for selected proprietary programs loaded or enabled on compatible hardware.
Clinic licensing	Upfront, renewal and territory fees for full or specialty clinic licenses.
Treatment royalties	Percentage of eligible service revenue, commonly modeled at approximately 7% in selected arrangements.
Training	Practitioner, staff and protocol training.
Memberships	Recurring health optimization, testing, consultation and benefits programs.
Company clinics	Revenue from treatments and services at Company-operated or affiliated locations.
eStore and consumer products	Home devices, wearables, masks, caps, wraps, supplements and related products.
Strategic licensing	Third-party licensing of intellectual property, protocols and technologies.
Research and partnerships	Sponsored research, development, deployment and commercialization arrangements.
Acquired revenue	Revenue from selected businesses acquired under the Company's roll-up strategy.

Clinic Licensing Model

Management's current clinic licensing model generally contemplates a license fee of approximately $15,000 to $40,000, minimum equipment purchases of at least $25,000, minimum annual royalty commitments that may reach $70,000, a ten-year license price referenced at $40,000, practitioner training fees currently referenced at $2,900, and potential matching local advertising support. Actual terms vary by clinic, territory and program and must be documented in executed agreements.

2026 Commercial Position and Targets

Management reports that sales of the Lionheart 240 Stimulus are the fastest-growing current equipment category, that the eStore has grown with limited advertising spend, and that 19 licensed clinics are operating as of September 2026. Management is targeting 100 licensed clinics by December 31, 2026. The Company has also developed quarterly unit and revenue plans for Stimulus systems, BodStim suits, SynovaWave systems, program downloads, wearable products, EyeCell Skaphor units, KlothoPod II units, Brain Bands and memberships. All targets are forward-looking and depend on financing, inventory, sales execution and collections.

3 Products Programs and Commercial Channels

Core Hardware Platforms

Platform	Current role
Lionheart 240 Stimulus	Four-channel multi-current clinic platform intended to host 25 or more proprietary programs. Final assembly and quality control are expected through Mettler Electronics in Anaheim with manufacturing support from HCM or HTM Electronics in Brazil, subject to final contracts and quality documentation.
Lionheart 240 Portable	Home-use continuation concept intended for selected programs and compliant claims.
BodStim	Whole-body EMS suit intended to augment exercise and support structured strength, mobility and health optimization programs.
Brain Band	Clinic and home head-worn stimulation platform for research and wellness programs involving cognition, mood, stress and neurotrophic signaling.
EyeCell Skaphor	Visual-health and eye-area platform under clinical evaluation; disease claims are investigational unless specifically authorized.
KlothoPod II	Multimodal clinic platform integrating selected stimulation, light, PEMF, EMS and health-optimization modalities.
Lionheart Octopus	Investigational multi-organ platform combining stimulation, refillable delivery concepts and regenerative technologies.
Bio-MyoGraft	Investigational implantable microstimulator and living-muscle or vascular-wrap concept; early-stage research only.

Principal Software and Protocol Programs

Program	Focus and status
SkinStim and SkinStim Plus	Regenerative aesthetics protocol combining bioelectric stimulation with selected adjunctive modalities. Claims and components vary by jurisdiction and study status.
HairCell	Hair and scalp program integrating stimulation, photobiomodulation, PEMF and selected biologic or peptide research where lawful.
OrthoStim and OrthoStim Plus	Joint, pain, mobility and musculoskeletal programs; selected devices may have cleared indications, while regenerative combinations remain investigational.
Brain Band and MemoryStim	Cognitive, mood, attention, stress and brain-health programs with pilot data and ongoing research.
BodStim	Whole-body EMS exercise augmentation and healthspan program.
EyeCell	Vision and retinal-health research program with pilot observations; investigational for disease treatment.
ErectiStim and FemStim	Male and female sexual-wellness programs using non-invasive stimulation and complementary approaches.
BladderCell and B-Alive	Pelvic floor and bladder-health programs.
PressureStim and VascuStim	Cardiovascular, circulation and blood-pressure-related programs; disease-related uses are investigational.
KidneyCell	Kidney-health and Klotho-related research platform.

Program	Focus and status
Second Brain	Gut-health and microbiome-related bioelectric program.
EarCell Plus	Hearing and cochlear research involving BDNF, Klotho, stem-cell homing and Sonic Hedgehog pathways; investigational.
BreatheStim	Breathing, respiratory muscle and lung-health program.
ImplantStim and InStim	Implant-associated and inflammatory signaling programs.
TestiStim	Testosterone and male-health research program.
DepressiStim and AddictiStim	Mental-health research programs; investigational and not offered as substitutes for standard care.
Stem Cell Bra and BreastStim	Breast-tissue and wearable research programs; investigational.
MitoCell and PC-Up	Mitochondrial function and cellular-energy research programs.
PancreaCell	Investigational refillable pump, cell-delivery and microstimulation platform for pancreas-related research.
CancerCell	Early-stage bioelectric and biologic cancer research program; no claim of approved cancer treatment.

Health Optimization Membership

The Lionheart Klotho-Up Protocol and related membership offerings are intended to transition the customer relationship from episodic procedures toward recurring measurement, planning and health optimization. Services may include advanced laboratory testing, Klotho measurement, AI-enhanced imaging, physical and cognitive assessments, nutrition, supplements, BodStim, Brain Band, selected stimulation protocols, sleep and recovery support, and continuing clinical review. Particular tests and therapies vary by location, clinician judgment, law, availability and research status.

eStore and Direct to Consumer Channel

The Lionheart eStore is intended to operate as a national product channel, customer-acquisition engine, continuation-care channel and source of qualified clinic leads. The Company intends to expand paid advertising only when customer-acquisition economics and fulfillment performance justify additional spend. Consumer communications must avoid unapproved disease claims and must remain consistent with labeling and applicable advertising law.

Strategic Relationships

- GetHairMD for HairCell deployment, software activation, at-home product development and selected service royalties.
- Mettler Electronics and HCM or HTM Electronics for components, assembly, testing and manufacturing support.
- Synova Life Sciences for regenerative processing equipment and commercial collaboration.
- Clinical and research collaborations with independent investigators, physicians, clinics, academic teams and engineering capstone programs.
- Potential distribution arrangements in chiropractic, medspa, longevity, sports medicine, EMS fitness and other professional markets.
- Outside-U.S. research relationships for therapies not authorized for commercial use in the United States.

4 Research Clinical Programs and Intellectual Property

Clinical Evidence Overview

Management reports completion or conduct of more than 12 pilot clinical studies across the platform. The Company also reports cumulative experience across multiple programs and collaborators. Individual datasets are often small, uncontrolled, investigator-led, observational, outside the United States or not independently replicated. No pilot outcome should be interpreted as an FDA determination, a substitute for a controlled trial or a guarantee of future results.

Program	Management reported observations requiring source verification
Brain Band	Pilot reports include improvements in memory, attention, mood and stress measures and changes in BDNF or Klotho in selected cohorts. Reported ranges should be reconciled to protocols, datasets and statistical analyses before external use.
BodStim	A management summary of approximately 60 participants reports improvements in strength, aerobic capacity, lean mass and selected inflammatory or Klotho measures. Study design and denominators vary.
OrthoStim	A 17-participant pilot reportedly evaluated pain, WOMAC and walking performance.
EyeCell	Management reports a 16-eye dataset with improvement or stability in most treated eyes. The program remains investigational for disease-related claims.
HairCell	Management reports approximately 40 participants and early hair-density observations. Results require protocol-level reconciliation.
OrthodontiCell	Management reports a 44-participant dataset; OrthodontiCell is a separate company and is excluded from the current Lionheart roll-up unless separately approved and documented.
Klotho-Up	Management reports U.S. and outside-U.S. pilot observations involving Klotho increases. Gene and cell therapies described in outside-U.S. research are not FDA-approved commercial services.

XPRIZE Healthspan Klotho Up Program

Lionheart's Klotho-Up program is designed to address muscle, brain and immune health over a 12-month period. The current protocol strategy includes diet and lifestyle as the largest component, BodStim sessions two to three times per week, selected supplements such as alpha-ketoglutarate products and Klotho-support products, and optional modalities such as hyperbaric oxygen, photobiomodulation, PEMF, sleep and breathing interventions, targeted bioelectric stimulation, platelet-rich fibrin and investigational biologics where permitted. Outside-U.S. research arms may involve gene therapy, Klotho-expressing cells, hydrogels, exosomes, secretomes or MUSE-cell approaches. These outside-U.S. arms are investigational and are not represented as FDA-approved U.S. offerings.

Intellectual Property Strategy

The Company's intellectual-property strategy includes issued patents, published and unpublished applications, provisional filings, licenses, options, trade secrets, protocols, data, know-how, trademarks and contractual rights. Management presently describes the broader estate as exceeding 800 patent claims issued, licensed, optioned, pending or in process. Patent counsel must verify claim counts, ownership, chain of title, maintenance status, territorial coverage, obligations and expiration dates before the figure is used in a filed offering document.

- Bioelectric control of Klotho and other longevity-associated signals.
- Stem-cell homing, proliferation, differentiation and regenerative signaling.
- Tropoelastin and tissue elasticity.

- Inflammation, angiogenesis, muscle, nerve, bone, skin and hair pathways.
- BDNF, SDF-1, VEGF, HGF, follistatin, selected IGF pathways, PF4, thymulin, Sonic Hedgehog, GDF10 and related signals.
- Bioelectric-enhanced PRF and combinations with cells, scaffolds, hydrogels, biologics, implants and delivery systems.
- Organ-specific stimulation, refillable pumps and implantable microstimulators.
- Cancer-related bioelectric signaling and tumor-suppression research.

Clinical and Intellectual Property Diligence

Before this Memorandum is used for a closing, management and counsel should maintain a diligence room containing the current patent schedule, executed assignments and licenses, clinical protocols, consent forms, IRB materials, data-safety oversight documentation where applicable, study reports, regulatory correspondence, labeling, complaint logs, adverse-event information and copies of all public claims used in investor materials.

5 Manufacturing Regulation and Competition

Manufacturing and Quality

The Company relies substantially on third parties for manufacturing, components, final assembly, software loading, testing, packaging and logistics. Management's current strategy contemplates Mettler Electronics in Anaheim for final assembly and quality control of certain stimulation systems and HCM or HTM Electronics in Brazil for manufacturing support. The Company has referenced predicate 510(k) K113017 in evaluating a potential letter-to-file or new 510(k) strategy for certain product changes. No conclusion regarding substantial equivalence, a letter-to-file or the need for a new submission should be made without qualified regulatory review and complete design-control documentation.

Regulatory Framework

The Company's products and services may be regulated by the FDA, Federal Trade Commission, state medical and professional boards, state consumer-protection agencies, privacy regulators and comparable authorities outside the United States. Classification and claims may differ by product, software program, electrode placement, intended use and combination therapy. The Company must maintain a product-by-product regulatory matrix identifying the manufacturer, owner, registration or listing, clearance or exemption, intended use, labeling, claims, responsible quality party and post-market obligations.

- General wellness and exercise claims must remain within applicable policies and supporting evidence.
- Cleared hardware does not automatically authorize every software program, treatment protocol or disease claim.
- Combination programs involving drugs, biologics, cells, peptides, PRF or delivery systems may trigger additional regulatory requirements.
- Clinical research must comply with applicable IRB, informed-consent, investigator, privacy, device and biologic requirements.
- Advertising must be truthful, not misleading and adequately substantiated.
- State law governs the practice of medicine, fee splitting, corporate practice restrictions, professional licensing and clinic ownership.

Competition

The Company competes with established medical-device manufacturers, medspa platforms, EMS providers, stimulation-device companies, regenerative-medicine providers, consumer wellness brands, longevity clinics, supplement companies and early-stage biotechnology firms. Many competitors have greater capital, larger sales organizations, broader regulatory portfolios, more extensive clinical evidence, established reimbursement, stronger manufacturing capacity and deeper public-company experience.

Insurance and Reimbursement

Many Company products and services are expected to be paid directly by clinics or consumers rather than reimbursed by government or commercial payors. Demand may therefore be sensitive to disposable income, clinic economics and marketing efficiency. Any reimbursement strategy would require separate coding, coverage, clinical and health-economic work.

6 Management Governance and Facilities

Executive Leadership

Name	Position and principal responsibility
Howard J. Leonhardt	Founder, Executive Chairman and Co-Chief Executive Officer. Leads strategy, intellectual property, regenerative technology, financing and corporate development.
Scott Hoots	Co-Chief Executive Officer. Leads operational execution, commercialization and scaling.
Scott Jordan	Chief Financial Officer. Leads financial strategy, capital planning, audit coordination, public-company readiness, financial reporting and financing support. The Company's September 2026 news announcement identifies Mr. Jordan as CFO. Management reports that he brings more than 30 years of life-sciences finance and capital-markets experience.
Dr. Leslie Miller	Chief Medical Officer and Director. Provides medical, clinical-development and study leadership.
Brian Lasater	Chief Technology Officer. Leads technology development, integration and engineering.
Dr. Jorge Genovese	Vice President, Bioelectric Research. Leads and supports bioelectric signaling research.
Dr. Sanjay Bhojraj	Chief Functional Health Officer, Newport Beach medical leadership and Director, subject to corporate-record confirmation.
Kelsie Leonhardt	Chief Neuroscientist. Supports neuroscience research, clinic operations and business development.
Julien Boutillier	Proposed part-time President, Brain Health Group, subject to execution, annual renewal and Board approval. Intended to grow brain-health products, memberships, licenses and partnerships.

Board of Directors

The current Board is reported to include Howard J. Leonhardt, Dr. Leslie Miller, Chad Hacker, Mike Robinson and Dr. Sanjay Bhojraj, with final composition, independence and committee assignments subject to corporate-record and Nasdaq review. The Company expects to maintain or establish an independent Audit Committee, Compensation Committee and Nominating and Corporate Governance Committee consistent with applicable transition periods and listing requirements.

Governance and Compensation Strategy

- Board compensation currently contemplated at $10,000 per meeting, with an annual option-value cap of $80,000 at fair market value, subject to Board approval and applicable equity-plan limits.
- Co-Chief Executive Officer compensation has been discussed at $20,000 per month, payable in equity, options, cash or deferred compensation bearing 8% interest, subject to executed agreements, Board and Audit Committee approval and financial-statement treatment.
- Vice-president compensation has been discussed at $130,000 annually on similar cash, equity, option or deferred-pay terms until cash reserves exceed specified thresholds.
- Any compensation involving spouses, affiliates, founder-controlled entities or related parties requires full disclosure, disinterested approval and appropriate accounting.
- The Company is implementing public-company SOPs for disclosure controls, insider trading, related-party transactions, whistleblower matters, records retention, cybersecurity, financial reporting and committee oversight.

Scott Jordan Appointment

Scott Jordan has been added throughout this Memorandum as Chief Financial Officer consistent with the Company's Lionheart Longevity news announcement. His appointment strengthens the planned audit,

financing, internal-controls, SEC reporting and Nasdaq-readiness workstreams. The final PPM must be conformed to his executed offer or employment agreement, Board consent, start date, compensation and officer appointment documentation.

Facilities

Location	Function
Huntington Beach, California	Corporate headquarters and commercial operations.
Newport Beach, California	Flagship clinic and patient-facing longevity and regenerative-aesthetics operations.
Irvine, California	Research and development laboratory, prototyping and engineering relationships.
Manhattan, New York	East Coast clinic or affiliated clinical location, subject to final ownership and contractual disclosure.
Anaheim, California	Mettler Electronics final assembly and quality-control support for selected devices.
Brazil	HCM or HTM Electronics manufacturing and engineering support.
Other licensed locations	Independent clinics operating under full or specialty licenses; location count and status change over time.

7 Financial Information and Capitalization

Financial Information Status

The Company's two-year PCAOB audit is in process. Accountant-prepared 2026 interim financial statements and comparative prior-period statements have not been finalized for inclusion in this Memorandum. Historical and forecast financial information below is management-prepared, unaudited and subject to adjustment, reclassification and restatement.

Period or measure	Management information	Important qualification
2024 revenue	Approximately $77,000	Subject to audit and revenue-recognition review.
2025 revenue	Company planning materials have referenced approximately $353,000 in receipts or revenue; a separate cleaned accrual-basis draft used in the S-1 workstream reported approximately $70,137 in sales.	This discrepancy must be resolved by the PCAOB auditor before the PPM is circulated for closing.
2026 forecast scenarios	$3.0 million base case and $13.4 million management target have been referenced.	Forecasts are not guarantees and depend on financing, inventory, licensing, collections and sales execution.
Q4 2026 profitability	Management target is profitability during the fourth quarter of 2026.	No assurance; not yet achieved as of the date of this draft.
Available cash	A prior August 2026 S-1 work draft reported approximately $51,802 available.	Stale snapshot; must be replaced with current bank-confirmed cash and liabilities before use.

Current Capitalization and Reconciliation

The Company's capitalization has changed materially since the December 2024 PPM. A September 2026 consolidated roll-up model reports 37,563,514 existing Lionheart common shares on its detailed shareholder sheet, compared with 36,999,640 on a summary sheet, a discrepancy of 563,874 shares. The same model contemplates approximately 77,880,763 additional roll-up shares, approximately 115,444,277 pro forma common shares and approximately 133,698,921 fully diluted securities after including 18,254,644 existing Lionheart warrants and options. The model excludes OrthodontiCell, Inc. and Second Heart Assist, Inc. and does not convert acquired-company warrants or options because exchange treatment has not been specified.

Capitalization item	September 2026 model	Status
Existing common detailed ledger	37,563,514	Requires transfer-agent reconciliation.
Existing common summary	36,999,640	Conflicts with detailed ledger by 563,874.
Proposed roll-up shares	77,880,763	Subject to definitive exchange agreements, approvals and closing.
Pro forma common	115,444,277	Illustrative only; not current issued and outstanding until roll-up closes.
Existing Lionheart warrants and options	18,254,644	Requires instrument-by-instrument review; conditional awards must be distinguished.
Illustrative fully diluted securities	133,698,921	Does not include unconverted acquired-company warrants/options or future financing.

Capitalization item	September 2026 model	Status
Shares proposed for S-1 resale registration	5,000,000	Subject to selling-stockholder allocation and SEC filing.
Authorized shares	Historical S-1 work draft referenced 100,000,001 common shares.	Certificate and amendments must be verified; authorization may need to increase before roll-up.

The capitalization table above is not a legal stock ledger and must not be used for a closing until reconciled by the transfer agent, securities counsel, CFO and independent accountants. The proposed roll-up could require additional authorization, consents, exchange agreements, tax analysis and fairness review.

Recent and Planned Financing

Transaction	Principal terms currently referenced	Status and caution
February 2026 convertible notes	4.75% interest, 48-month maturity, conversion reference approximately $4.35 to $4.50 per share, with automatic conversion discussed by December 1, 2026.	Must be conformed to executed notes and Board approvals.
Private common financing	$3.75 per share; up to $3 million referenced.	Current PPM offering assumption.
Longevity Fund term sheet	$3 million at $3.75 per share plus a warrant for up to $20 million at $5.00 per share, with November 30, 2026 expiration referenced.	Term sheet or contemplated transaction; not funding unless closed.
Planned later private rounds	Management planning references $5.00, $7.00 and $8.00 per share as milestones progress.	Future prices are not commitments and may change.
Direct listing planning value	$10.00 per share currently selected as a planning assumption.	Not a guaranteed opening price, valuation or public-market outcome.

8 Use of Proceeds and Financing Strategy

Illustrative Use of Proceeds

Assuming gross proceeds of $3,000,000 before offering expenses, management presently intends to allocate proceeds approximately as follows. The Board may reallocate proceeds based on operating conditions, available cash, revenue performance, regulatory needs and strategic opportunities.

Use	Percentage	Approximate amount
Sales, marketing and clinic expansion	40%	$1,200,000
Inventory, manufacturing and fulfillment	20%	$600,000
Clinical validation, quality and regulatory work	15%	$450,000
Intellectual property and product development	10%	$300,000
Audit, S-1, Nasdaq and public-company readiness	10%	$300,000
Working capital and contingency	5%	$150,000

The Company expects two-fifths of available growth capital to support marketing and sales across its four strategic categories: regenerative aesthetics, healthspan longevity, major organ regeneration and cancer. Capital devoted to investigational programs may not produce near-term revenue.

Capital Strategy Before a Public Listing

The Company may raise additional capital through private common equity, convertible notes, warrants, strategic investments, licensing, equipment finance, debt or a Regulation Crowdfunding offering. Any contemporaneous or sequential offering must be structured by counsel to comply with applicable exemptions, solicitation rules, investor limits, disclosure requirements, bad-actor rules, integration principles and Form D or Form C obligations. The Company intends to preserve flexibility to conduct one or more private financings before an S-1 becomes effective.

Offering Expenses

Management has referenced costs including approximately $2,950 for Colonial filing support, 20,000 shares for legal review, $3,500 for CPA review, an initial $35,000 payment toward a two-year audit and $50,000 toward an approximately $150,000 engagement with H.C. Wainwright following SEC approval. All professional arrangements, equity compensation and contingencies must be disclosed, approved and reflected in the financial statements.

9 Proposed S 1 and Direct Listing Strategy

Current Plan

The Company is preparing a Form S-1 registration statement intended to register 5,000,000 shares for resale by existing stockholders in connection with a potential Nasdaq Capital Market direct listing. The present management target is to file when the two-year audit and required interim financial statements are available and to pursue a listing during the late March through June 2027 period. The proposed ticker, listing value, selling stockholders, market makers and final transaction structure remain subject to change and approval.

In a resale-only direct listing, the Company would receive no proceeds when registered selling stockholders sell their shares. The purpose would be to establish a public market and provide potential liquidity. The Company may raise capital before the listing, after the listing through a registered or exempt financing, or through cash exercise of warrants, but none of those sources is assured.

Key Conditions and Dependencies

- Completion of PCAOB-compliant audits for 2024 and 2025 and required 2026 interim financial statements.
- Reconciliation of revenue, cash flow, related-party balances, accrued compensation, convertible securities and stockholders' equity.
- Transfer-agent reconciliation of common shares, warrants, options, notes and beneficial ownership.
- Final selling-stockholder table and allocation of the 5,000,000 registered shares.
- Current executive compensation, related-party transactions, material contracts, litigation, patent schedule, regulatory matrix and clinical support.
- Board and committee composition, independence, charters, governance policies and internal controls.
- SEC review and effectiveness of the Form S-1.
- Nasdaq approval, including financial and liquidity standards, round-lot holders, public float, bid price, market makers and corporate governance.
- Sufficient working capital to complete the process and operate afterward.
- Market conditions and development of an orderly trading market.

Private Pricing and Public Market Price

Management has discussed or completed private financings at different prices as the Company advances revenue, data, partnerships, patents, endorsements and public-company readiness. The current strategy references $3.75 per share, a possible later $5.00 round, possible $7.00 and $8.00 rounds and a $10.00 direct-listing planning value. These figures do not establish fair value or a future Nasdaq opening price. Private securities are restricted, illiquid and negotiated in circumstances different from public trading. The public price could be materially above or below every private price.

10 Risk Factors

An investment involves a high degree of risk. Prospective investors should carefully consider all information in this Memorandum and should be able to bear a complete loss. The risks below are not exhaustive, and additional risks may arise.

Risks Related to Financial Condition and Financing

- We have a history of losses, limited cash and negative operating cash flow and may never achieve sustained profitability.
- We require additional capital for inventory, personnel, clinical work, regulatory compliance, intellectual property, public-company readiness and growth. Capital may be unavailable or dilutive.
- Revenue figures and historical financial statements remain subject to audit. Adjustments could be material and could adversely affect valuation, financing or filing readiness.
- Our forecasts, unit plans, clinic targets and Q4 2026 profitability goal may not be achieved.
- Expected collections, subscriptions, warrant exercises and strategic financings may not close or may be delayed.
- Debt, convertible securities, warrants and deferred compensation may create substantial cash obligations and dilution.
- The breadth of our portfolio may cause us to spend resources across too many programs and delay commercialization of the most promising products.
- We may not maintain adequate internal controls, budgeting, revenue recognition, inventory controls or financial reporting systems.

Risks Related to Products Clinical Programs and Regulation

- Many products, combinations and intended uses are investigational and may never receive regulatory authorization or achieve commercial adoption.
- Pilot studies are small and may be uncontrolled, unblinded, investigator-led or subject to bias. Results may not be reproducible in larger controlled studies.
- Clinical studies may be delayed, stopped, under-enrolled or produce adverse, inconclusive or negative results.
- Use of cells, gene therapies, peptides, exosomes, secretomes, PRF, hydrogels or implantable delivery systems may trigger complex drug, biologic, device and combination-product requirements.
- Our marketing, websites, social media, licensees or independent clinicians could make unapproved or inadequately substantiated claims, creating FDA, FTC, state-board, consumer, investor or litigation exposure.
- A cleared or registered hardware platform does not automatically authorize every software protocol, indication, body location or combination therapy.
- Device malfunctions, electrical injury, burns, skin irritation, improper electrode placement, infection, interaction with implants or other adverse events could harm patients and the Company.
- We may be subject to recalls, field corrections, warning letters, import restrictions, product seizures, injunctions, civil penalties or criminal enforcement.
- Clinical and health information creates privacy, security and breach-notification obligations.

Risks Related to Commercialization and Operations

- Clinics may not purchase equipment, activate programs, pay royalties, follow protocols or renew licenses at projected rates.
- The Company may be unable to recruit, train and supervise enough qualified sales personnel, licensees, clinicians and service partners.
- Customer-acquisition costs may exceed gross profit, and paid advertising may not produce profitable orders or bookings.
- Consumer discretionary spending, economic weakness or reputational events may reduce demand for self-pay wellness and aesthetics services.
- The Company depends on outside manufacturers and key suppliers. Quality failures, price increases, shipping costs, shortages, geopolitical events or loss of a supplier could interrupt sales.
- International manufacturing and outside-U.S. research add currency, import, legal, quality, ethical and enforcement risks.
- Acquisitions and roll-up transactions may fail, be delayed, create liabilities, dilute stockholders or divert management attention.
- We may not adequately insure product liability, clinical, cyber, property, director and officer or other risks.

Risks Related to Intellectual Property

- Pending patent applications may not issue, issued claims may be narrowed or invalidated, and competitors may design around our claims.
- We may not own or control all intellectual property that management believes is available to the Company.
- Assignments, licenses, maintenance fees, inventor obligations, university rights or chain of title may be incomplete or disputed.
- Enforcing patents and defending infringement claims are costly and could exceed our resources.
- Software parameters, protocols and know-how may be difficult to protect as trade secrets, particularly across independent clinics and suppliers.
- Third-party names, marks, products or technologies used in combination programs may require licenses or create infringement risk.

Risks Related to Management Governance and Related Parties

- We depend heavily on Howard J. Leonhardt and a small number of executives, scientists, clinicians and commercial leaders.
- Scott Jordan's CFO appointment and other recent appointments may not provide the systems, personnel or financing capacity needed for public-company readiness.
- Founder-controlled entities, family relationships, affiliated companies, deferred compensation, intellectual-property arrangements and intercompany transactions create actual or perceived conflicts.
- Related-party transactions may not have been negotiated on arm's-length terms and may require revision after audit or independent review.
- The Company must expand independent Board oversight, committee procedures, disclosure controls, whistleblower systems and insider-trading controls.
- Misconduct or poor performance by an employee, licensee, clinician, adviser, distributor or supplier could damage the Company even when that person is legally independent.

Risks Related to Capitalization and This Offering

- The stock ledger, options, warrants, notes and proposed roll-up shares are not fully reconciled. Errors could affect ownership and dilution.
- The proposed roll-up model contemplates more common shares than the historical authorized share count and may require charter amendments and approvals.
- Conditional options or proposed awards may not be validly issued, vested or exercisable, and disputes may arise.
- Future financings at lower prices may trigger contractual anti-dilution rights or cause substantial dilution.
- Founder and affiliate ownership may permit control of voting outcomes and may discourage transactions favored by minority holders.
- The securities are restricted and illiquid. Rule 144 or another exemption may not be available when an investor wishes to sell.
- No investor should assume that shares purchased in this offering will be included in the 5,000,000-share S-1 resale registration.
- There is no escrow or guaranteed minimum closing unless the subscription documents expressly provide otherwise.

Risks Related to the S 1 and Direct Listing

- The audit, SEC filing or Nasdaq listing may be delayed indefinitely or abandoned.
- An incomplete preliminary S-1 is not an effectiveness request and does not create freely tradable shares.
- SEC comments may require substantial changes, additional financial statements, amended disclosures or withdrawal.
- Nasdaq may determine that the Company does not satisfy bid price, equity, market value, public float, round-lot holder, market-maker or governance requirements.
- A direct listing may lack traditional underwriting, book-building, price stabilization and analyst support.
- The opening price may differ materially from the Company's $10 planning assumption and may be volatile.
- Selling stockholders could sell substantial amounts after effectiveness, depressing the price.
- The Company will bear significant audit, legal, exchange, transfer-agent, D&O insurance and reporting costs but will receive no proceeds from selling-stockholder resales.
- After listing, failure to file timely reports or maintain Nasdaq standards could result in enforcement, loss of eligibility for financing or delisting.

General Legal and Market Risks

- The Company may face product liability, patient, employee, shareholder, patent, contract, privacy, securities, tax, regulatory or commercial litigation.
- Changes in law, enforcement priorities, reimbursement, tax policy, tariffs or trade restrictions may adversely affect operations.
- Cyberattacks, data loss, ransomware, system outages or unauthorized disclosure could interrupt operations and create liability.
- Natural disasters, pandemics, political instability and supply-chain shocks could impair clinics, manufacturing or logistics.
- The Company's reputation depends on accurate, balanced communications. Overstatement of clinical, regulatory, patent, revenue or award claims could cause substantial harm.

11 Related Party Transactions and Conflicts

The Company has significant relationships with Howard J. Leonhardt, Leonhardt Ventures LLC, affiliated incubator and portfolio companies, family members, directors, officers, advisers and entities in which such persons hold interests. These relationships may involve loans, advances, intellectual property, services, deferred compensation, equity awards, clinic operations, intercompany balances, licensing and proposed roll-up transactions.

- Leonhardt Ventures LLC is controlled by Howard J. Leonhardt, is a major stockholder and has provided financing and portfolio-company interests.
- Howard J. Leonhardt and Kelsie Leonhardt have a family relationship that must be disclosed in offering and SEC documents.
- The Company has referenced accrued or deferred compensation for executives and may satisfy amounts in cash, stock or options subject to approvals and accounting.
- Proposed acquisitions or exchanges involving affiliated entities require disinterested Board review, valuation support, conflicts analysis and complete disclosure.
- The final beneficial ownership and related-party sections must be reconciled to audited financial statements, Board minutes, agreements and director and officer questionnaires.

The Company intends to require Audit Committee or disinterested Board approval for material related-party transactions and to maintain a written related-party transactions policy. No investor should assume that all historical transactions were reviewed under public-company standards.

12 Terms of the Offering and Transfer Restrictions

Subscription and Acceptance

Subscriptions are subject to acceptance or rejection by the Company in its sole discretion. The Company may conduct rolling closings, increase or reduce the offering, waive the minimum investment, terminate the offering, reject a subscription or return funds without interest, subject to applicable law and written subscription terms.

Accredited Investor Verification

Because the offering is intended to rely on Rule 506(c), each purchaser must provide verification materials or a qualifying third-party verification letter from an attorney, certified public accountant, registered investment adviser, registered broker-dealer or other permitted source. Verification must be current and reasonably sufficient under the rule and Company procedures.

Restricted Securities

The shares have not been registered and will be restricted securities. They may not be offered, sold, pledged or transferred unless registered or exempt from registration and unless the transfer complies with the Company's governing documents, contractual restrictions and applicable law. The Company may require a legal opinion and may instruct the transfer agent to maintain restrictive legends and stop-transfer instructions.

No Commitment to Register an Investor Shares

The Company currently plans to register 5,000,000 shares held by selected selling stockholders. Purchase in this offering does not by itself create registration rights or guarantee inclusion in that registration statement. Any registration rights must be stated in an executed written agreement approved by the Company.

13 Tax and ERISA Considerations

The tax consequences of purchasing, holding, converting or selling Company securities depend on the investor's circumstances and may change. Investors must consult their own tax advisers. The Company makes no representation that shares will qualify as qualified small business stock under Section 1202, that any exclusion will be available, or that any investor will satisfy holding-period and other requirements. Eligibility can be affected by the Company's assets, activities, redemptions, issuances and use of proceeds.

Fiduciaries investing assets of an employee benefit plan, IRA or other tax-advantaged arrangement must consider ERISA, prohibited transactions, diversification, liquidity, valuation and applicable plan documents. The Company does not undertake to determine whether an investment is appropriate for any plan or account.

14 Subscription Procedures

1. Review this Memorandum, all authorized supplements and the subscription documents.
2. Complete and sign the Investor Questionnaire and Subscription Agreement.
3. Provide accredited-investor verification acceptable to the Company.
4. Provide anti-money-laundering, identity and beneficial-ownership information requested by the Company or its agents.
5. Wire funds only to the account identified in written closing instructions independently confirmed with an authorized Company representative.
6. Receive written acceptance from the Company. No subscription is binding on the Company until accepted.
7. Retain copies of all documents and consult independent advisers.

Exhibit A Investor Questionnaire

The undersigned provides the following information to Lionheart Health, Inc. in connection with a proposed investment. The Company may request supporting documentation and may reject a subscription if verification is insufficient.

Investor information	Response
Legal name	
Entity type if applicable	
Address	
Telephone	
Email	
Tax identification number	
State or country of residence or formation	
Investment amount	
Number of shares	
Source of funds	

Accredited Investor Category

- Individual net worth exceeding $1,000,000, alone or jointly with spouse or spousal equivalent, excluding primary residence as required by law.
- Individual income exceeding $200,000 in each of the two most recent years, or joint income exceeding $300,000, with a reasonable expectation of reaching the same level in the current year.
- Holder in good standing of a qualifying professional certification or designation recognized by the SEC.
- Director or executive officer of the Company.
- Entity with total assets exceeding $5,000,000 that was not formed for the specific purpose of acquiring the offered securities.
- Entity owning investments in excess of $5,000,000 that was not formed for the specific purpose of acquiring the offered securities.
- Bank, insurance company, registered investment company, business development company, small business investment company, registered investment adviser or other qualifying institution.
- Trust with total assets exceeding $5,000,000, not formed for this investment, directed by a financially sophisticated person.
- Entity in which all equity owners are accredited investors.
- Family office with at least $5,000,000 in assets under management and qualifying family client.
- Other category supported by counsel.

Selected category or categories: _____

Verification method and provider: _____

Investor signature: _____ Date: _____

Print name and title: _____

Exhibit B Subscription Agreement

This Subscription Agreement is entered into between Lionheart Health, Inc., a California corporation, and the purchaser identified on the signature page.

1 Subscription

The Purchaser irrevocably subscribes for the number of shares of common stock shown on the signature page at $3.75 per share, subject to acceptance by the Company. The Company may accept or reject the subscription in whole or in part. If rejected, the applicable funds will be returned without interest, subject to banking clearance and applicable law.

2 Purchaser Representations

- The Purchaser has received and reviewed the Memorandum and had the opportunity to ask questions and obtain additional information.
- The Purchaser is acquiring the shares for its own account for investment and not with a present view to an unlawful distribution.
- The Purchaser is an accredited investor and has provided verification materials reasonably requested for Rule 506(c).
- The Purchaser can bear the economic risk of an indefinite holding period and complete loss.
- The Purchaser has sufficient knowledge and experience to evaluate the investment or has relied on independent professional advisers.
- The Purchaser understands that the shares are restricted, no public market exists and a future S-1 or Nasdaq listing is not assured.
- The Purchaser is not relying on any promise of a specific valuation, return, dividend, liquidity event, listing date or trading price.
- The Purchaser's funds are derived from lawful sources and the Purchaser will provide information required for anti-money-laundering compliance.
- The Purchaser is not subject to sanctions and is not acting for a prohibited person.
- All information provided to the Company is complete and accurate, and the Purchaser will promptly report material changes before closing.

3 Company Representations

The Company represents only that it is duly organized and in good standing under California law, that execution of this Agreement and issuance of accepted shares will be authorized before closing, and that the shares, when issued and paid for, will be validly issued, fully paid and nonassessable, subject to applicable corporate law. These representations are subject to the Company's final corporate and capitalization reconciliation.

4 Transfer Restrictions

The Purchaser will not transfer the shares unless the transfer is registered or exempt and complies with all contractual and corporate restrictions. The Company may require a legal opinion satisfactory to counsel and may place legends and stop-transfer instructions on the shares.

5 No Registration Rights

Except under a separate written agreement signed by the Company, the Purchaser has no right to require registration of the shares and no right to inclusion in the contemplated 5,000,000-share resale registration.

6 Indemnification

The Purchaser will indemnify the Company and its directors, officers and agents against losses arising from a material breach of the Purchaser's representations, warranties or covenants, subject to applicable law. The Company will indemnify the Purchaser against losses arising from a material breach of the Company's express representations in this Agreement, subject to applicable law and any limitations approved by counsel.

7 Miscellaneous

This Agreement, the accepted signature page, the Memorandum and authorized written supplements constitute the agreement concerning the subscription. Amendments must be in writing. California law governs without regard to conflicts principles, and venue will lie in Orange County, California, except where federal law controls. Electronic signatures and counterparts are permitted. If any provision is unenforceable, the remaining provisions continue in effect. Notices will be sent to the addresses on the signature page.

Subscription Signature Page

Item	Information
Purchaser legal name	
Investment amount	$
Price per share	$3.75
Number of shares	
Purchaser signature	
Print name and title	
Date	
Address	
Email and telephone	
Tax ID	

COMPANY ACCEPTANCE

Lionheart Health, Inc. accepts the foregoing subscription for _____ shares.

By: _____ Title: _____

Date: _____

Exhibit C Company Diligence and Reconciliation Schedule

The following items must be completed or confirmed before this PPM is approved for external use or a closing. This schedule is included to prevent management estimates or draft work product from being mistaken for final legal or accounting information.

Workstream	Required confirmation	Owner
Offering terms	Board approval of price, maximum, overage, minimum, Rule 506(c) structure and closing authority.	Board and securities counsel
Audit	PCAOB audits for 2024 and 2025; required 2026 interim statements.	CFO and auditor
Revenue	Resolve 2025 $353,000 versus $70,137 presentation and confirm 2024 and 2026 figures.	CFO and auditor
Capitalization	Reconcile transfer-agent ledger, 563,874-share discrepancy, warrants, options, notes and conditional awards.	CFO, transfer agent and counsel
Authorized shares	Confirm charter and sufficient authorized shares for offering, conversions and proposed roll-up.	Corporate counsel
Roll-up	Executed exchange agreements, approvals, tax treatment and final excluded entities.	Board and counsel
Management	Board consents, employment or offer agreements, biographies and compensation, including Scott Jordan CFO appointment.	Board and counsel
Related parties	Complete schedule of loans, balances, compensation, IP, services and affiliated transactions.	Audit Committee and auditor
Intellectual property	Current patent and trademark schedule, ownership, licenses, obligations and verified claim count.	Patent counsel
Regulatory	Product-by-product claims, labeling, clearance, registration, manufacturer and quality matrix.	Regulatory counsel
Clinical	Protocols, IRB status, datasets, adverse events and substantiation for every quantitative claim.	CMO and counsel
Contracts	Material customers, suppliers, manufacturers, licensees, advisers, debt, warrants and financing documents.	CFO and counsel
Litigation	Current threatened and pending claims and director and officer questionnaires.	Counsel
Insurance	Product liability, clinical, cyber, D&O, property and general coverage.	CFO
S-1 and Nasdaq	Selling-stockholder allocation, governance, round-lot holders, market makers, float and listing standards.	CFO, counsel and financial adviser

Document Status

This September 18, 2026 restated draft supersedes the business, strategy and management descriptions in the December 1, 2024 PPM for internal review purposes. It does not become an operative offering document until approved and issued by the Company with all required supplements, final financial and capitalization information, and securities-counsel authorization.