

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning and ending
B Check if applicable:
C Name of organization: PANTHERA CORPORATION
D Employer identification number: 20-4668756
E Telephone number: (646) 786-0400
G Gross receipts \$: 38,407,010.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status:
J Website: WWW.PANTHERA.ORG
K Form of organization: Corporation
L Year of formation: 2006
M State of legal domicile: DE

Part I Summary

Table with 3 columns: Line number, Description, and Amount. Rows include: 1 Mission statement, 2-7 Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

Part II Signature Block

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.

Signature of officer: KEVIN MCNULTY, CFO
Preparer: KERRI N. BOGDA, CPA
Firm: BAKER TILLY ADVISORY GROUP, LP

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: PANTHERA'S MISSION IS THE CONSERVATION OF THE WORLD'S 40 WILD CAT SPECIES, MANY OF WHICH ARE ENDANGERED OR THREATENED. PANTHERA DEVELOPS, IMPLEMENTS AND OVERSEES WILD CAT CONSERVATION STRATEGIES ON A GLOBAL SCALE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 5,520,838. including grants of \$ 599,667.) (Revenue \$) LION - PANTHERA COMBINES AN UNDERSTANDING OF LION ECOLOGY IN HUMAN DOMINATED LANDSCAPES WITH TECHNIQUES THAT PROVIDE LOCAL COMMUNITIES WITH THE ABILITY AND INCENTIVE TO AVOID CONFLICT WITH LIONS. IN ADDITION, PANTHERA ALSO WORKS TO CURTAIL WIDESPREAD WIRE-SNARE POACHING, WHICH IS PERVASIVE IN MANY KEY LION LANDSCAPES, INCLUDING PROTECTED AREAS SUCH AS KAFUE NATIONAL PARK (ZAMBIA) AND NIOKOLO-KOBA NATIONAL PARK (SENEGAL).

4b (Code:) (Expenses \$ 2,414,791. including grants of \$ 50,500.) (Revenue \$) JAGUAR - PANTHERA UTILIZES A RANGE-WIDE APPROACH FOCUSING ON THE KEY POPULATIONS AND INTERVENING GENETIC CORRIDORS. PANTHERA WORKS CLOSELY WITH RANCHERS AND OTHER RURAL COMMUNITIES TO DEVELOP COEXISTENCE STRATEGIES THAT CAN BE DEPLOYED AT LARGE SPATIAL SCALES, ESPECIALLY WITH RESPECT TO COSTA RICA, HONDURAS, COLOMBIA AND BRAZIL.

4c (Code:) (Expenses \$ 2,176,423. including grants of \$ 494,098.) (Revenue \$) TIGER - PANTHERA, THROUGH VARIOUS INDIVIDUAL PROJECTS, SEEKS TO INCREASE WILD TIGER POPULATIONS BY AT LEAST 50% ACROSS KEY SITES OVER THE NEXT DECADE. IN ADDITION, PANTHERA IDENTIFIES AND CREATES SAFE CORRIDORS FOR THE SPECIES TO MOVE BETWEEN CORE POPULATIONS.

4d Other program services (Describe on Schedule O.) (Expenses \$ 13,892,265. including grants of \$ 757,861.) (Revenue \$)

4e Total program service expenses 24,004,317.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?	X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 covering various organizational requirements and reporting obligations.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

X

Table with 3 columns: Question number, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		62
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	X	
b	If "Yes," enter the name of the foreign country SEE SCHEDULE O See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		7d
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 12; 1b Enter the number of voting members included on line 1a... 11; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders... X; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? X; b Each committee with authority to act on behalf of the governing body? X; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O... X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? X; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official X; b Other officers or key employees of the organization X; If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? X; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, IL
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
KEVIN MCNULTY, CFO - 646-786-0400
8 WEST 40TH STREET, 18TH FLOOR, NEW YORK, NY 10018

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) FREDERIC LAUNAY PRESIDENT/CEO	35.00 0.00	X		X				463,378.	0.	0.
(2) KEVIN MCNULTY CFO/TREASURER 6/2/23	35.00 0.00			X				262,119.	0.	0.
(3) CAROLYN GIBSON CHIEF ADMINISTRATION OFFICER	35.00 0.00			X				176,822.	0.	0.
(4) JOSEPH SMITH, PHD EXECUTIVE DIRECTOR, UK	35.00 0.00				X			176,169.	0.	0.
(5) KAREN WOOD SENIOR DIR OF GLOBAL POLICY/CONS SCI	35.00 0.00					X		174,938.	0.	0.
(6) ERIC VENTURA EXECUTIVE DIR OF BUSINESS DEVELOPMEN	35.00 0.00					X		174,200.	0.	0.
(7) HISHAM FAHIM CONTROLLER	35.00 0.00					X		162,187.	0.	0.
(8) GUY BALME, PH.D. EXEC DIRECTOR, CONSERVATION SCIENCE	35.00 0.00					X		148,948.	0.	0.
(9) ANGELA AMBROSINI EXEC. DIRECTOR, COMM. AND MARKETING	35.00 0.00					X		143,922.	0.	0.
(10) EMILY BEVERAGE GENERAL COUNSEL/SECRETARY 6/2/23	35.00 0.00			X				129,435.	0.	0.
(11) JONATHAN AYERS DIRECTOR/CHAIRMAN	1.00 0.00	X		X				0.	0.	0.
(12) THOMAS KAPLAN PHD DIRECTOR	1.00 0.00	X						0.	0.	0.
(13) H.H PRINCE BADR BIN ABDULLA AL- DIRECTOR	1.00 0.00	X						0.	0.	0.
(14) HON. CLAUDIA MCMURRAY DIRECTOR	1.00 0.00	X						0.	0.	0.
(15) ROSS J BEATY DIRECTOR	1.00 0.00	X						0.	0.	0.
(16) LT. GENERAL SIR GRAEME LAMB DIRECTOR	1.00 0.00	X						0.	0.	0.
(17) H.E. RAZAN KHALIFA AL MUBARAK DIRECTOR	1.00 0.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes rows for individuals like DUNCAN MCFARLAND and CELINA CHIEN, and a subtotal row.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 11

Table with 3 columns: Question number, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting and related organizations.

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Lists contractors like BAKER TILLY ADVISORY GROUP LP and SANKY COMMUNICATIONS, INC.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 2

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,647,863.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	36,438,079.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 8,465,441.				
	h Total. Add lines 1a-1f		38,085,942.				
Program Service Revenue	2 a _____	Business Code					
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		195,117.			195,117.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	34,703.	21,185.		
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	30,186.	0.			
	c Gain or (loss)	7c	4,517.	21,185.			
d Net gain or (loss)			25,702.		25,702.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a		70,063.				
b Less: cost of goods sold	10b	105,709.					
c Net income or (loss) from sales of inventory			-35,646.	-35,646.			
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			38,271,115.	-35,646.	0.	220,819.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	290,313.	290,313.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	91,088.	91,088.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	1,520,725.	1,520,725.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,207,923.	176,169.	1,031,754.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	9,246,243.	8,021,391.	502,827.	722,025.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	349,625.	280,825.	47,396.	21,404.
9 Other employee benefits	1,185,359.	960,365.	148,304.	76,690.
10 Payroll taxes	802,698.	625,274.	119,013.	58,411.
11 Fees for services (nonemployees):				
a Management				
b Legal	158,201.	44,665.	106,440.	7,096.
c Accounting	486,598.	173,414.	293,610.	19,574.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	198,779.			198,779.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	5,490,651.	4,324,428.	1,103,302.	62,921.
12 Advertising and promotion				
13 Office expenses	70,369.	63,247.	6,616.	506.
14 Information technology	729,408.	674,101.	47,933.	7,374.
15 Royalties				
16 Occupancy	862,071.	823,276.	32,804.	5,991.
17 Travel	2,015,601.	1,811,718.	114,393.	89,490.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	1,091.	218.	818.	55.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	458,143.	363,205.	89,004.	5,934.
23 Insurance	158,452.	91,834.	60,405.	6,213.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FIELD SUPPLIES AND EQUI	2,780,877.	2,780,877.		
b WORKSHOPS	110,112.	109,328.	730.	54.
c TAXES	95,337.	90,922.	4,447.	-32.
d BANK FEES	72,214.	51,494.	19,423.	1,297.
e All other expenses	767,101.	635,440.	113,634.	18,027.
25 Total functional expenses. Add lines 1 through 24e	29,148,979.	24,004,317.	3,842,853.	1,301,809.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	7,232.	1	17,513.
	2 Savings and temporary cash investments	8,102,295.	2	8,392,024.
	3 Pledges and grants receivable, net	3,282,536.	3	11,660,349.
	4 Accounts receivable, net	13,189.	4	38,743.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	610,241.	8	387,917.
	9 Prepaid expenses and deferred charges	501,511.	9	565,554.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,134,849.		
	b Less: accumulated depreciation	10b 3,339,283.		
	11 Investments - publicly traded securities	2,797,678.	10c	2,795,566.
	12 Investments - other securities. See Part IV, line 11	36,603.	11	36,603.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	1,300,128.	14	655,138.
16 Total assets. Add lines 1 through 15 (must equal line 33)	16,651,413.	15	24,549,407.	
17 Accounts payable and accrued expenses	1,779,164.	16	1,935,820.	
18 Grants payable		17		
19 Deferred revenue	3,739,086.	18	2,802,169.	
20 Tax-exempt bond liabilities		19		
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20		
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21		
23 Secured mortgages and notes payable to unrelated third parties		22		
24 Unsecured notes and loans payable to unrelated third parties		23		
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	860,755.	24	446,295.	
26 Total liabilities. Add lines 17 through 25	6,379,005.	25	5,184,284.	
27 Net assets without donor restrictions	74,829.	26	724,782.	
28 Net assets with donor restrictions	10,197,579.	27	18,640,341.	
29 Capital stock or trust principal, or current funds		28		
30 Paid-in or capital surplus, or land, building, or equipment fund		29		
31 Retained earnings, endowment, accumulated income, or other funds		30		
32 Total net assets or fund balances	10,272,408.	31	19,365,123.	
33 Total liabilities and net assets/fund balances	16,651,413.	32	24,549,407.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	38,271,115.
2	Total expenses (must equal Part IX, column (A), line 25)	2	29,148,979.
3	Revenue less expenses. Subtract line 2 from line 1	3	9,122,136.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,272,408.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-29,421.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	19,365,123.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **PANTHERA CORPORATION** Employer identification number **20-4668756**

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	10702619.	14924770.	19283640.	20192366.	38085942.	103189337
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	10702619.	14924770.	19283640.	20192366.	38085942.	103189337
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						38234747.
6 Public support. Subtract line 5 from line 4.						64954590.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	10702619.	14924770.	19283640.	20192366.	38085942.	103189337
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	8,789.	4,004.	2,251.	35,114.	195,117.	245,275.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	119,203.	93,666.	71,883.	4,893.		289,645.
11 Total support. Add lines 7 through 10						103724257
12 Gross receipts from related activities, etc. (see instructions)					12	619,124.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	62.62 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	63.71 %
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1-10b containing questions about supported organizations, including their designation, IRS status, and control.

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Rows 11, 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3, 3a, 3b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

SUNDRY

2019 AMOUNT: \$ 119,203.

2020 AMOUNT: \$ 93,666.

OTHER INCOME

2021 AMOUNT: \$ 14,963.

2022 AMOUNT: \$ 4,893.

RETIREMENT PAYMENT REIMB

2021 AMOUNT: \$ 24,498.

INSURANCE REIMBURSEMENT

2021 AMOUNT: \$ 13,468.

NYS COMMUTER REFUND

2021 AMOUNT: \$ 11,377.

LIFE INSURANCE PAYMENT

2021 AMOUNT: \$ 7,577.

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

PANTHERA CORPORATION

Employer identification number

20-4668756

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ [X] 501(c)(3) (enter number) organization
[] 4947(a)(1) nonexempt charitable trust not treated as a private foundation
[] 527 political organization
Form 990-PF [] 501(c)(3) exempt private foundation
[] 4947(a)(1) nonexempt charitable trust treated as a private foundation
[] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- [] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- [X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test...
[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...
[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes...

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization PANTHERA CORPORATION	Employer identification number 20-4668756
---	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	_____ _____ _____	\$ <u>8,465,441.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	_____ _____ _____	\$ <u>1,381,973.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	_____ _____ _____	\$ <u>10,215,020.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	_____ _____ _____	\$ <u>1,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PANTHERA CORPORATION	Employer identification number 20-4668756
---	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	17424 SHARES OF IDEXX LABS _____ _____ _____	\$ 8,465,441.	12/31/23
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization PANTHERA CORPORATION	Employer identification number 20-4668756
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

_____	_____
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

_____	_____
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

_____	_____
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

_____	_____
_____	_____
_____	_____

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization PANTHERA CORPORATION Employer identification number 20-4668756

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? (Yes/No), 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? (Yes/No)

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of a historically important land area, Preservation of a certified historic structure. 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included on line 2a, 2d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register. 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year. 4 Number of states where property subject to conservation easement is located. 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? (Yes/No). 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year. 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year. 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? (Yes/No). 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue, Assets. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. (i) Revenue included on Form 990, Part VIII, line 1. (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1. b Assets included in Form 990, Part X.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,267,647.		1,267,647.
b Buildings		451,439.	149,284.	302,155.
c Leasehold improvements		1,004,828.	990,969.	13,859.
d Equipment		3,156,780.	1,998,668.	1,158,112.
e Other		254,155.	200,362.	53,793.
Total. Add lines 1a through 1e. <i>(Column (d) must equal Form 990, Part X, line 10c, column (B))</i>				2,795,566.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include (1) Financial derivatives, (2) Closely held equity interests, (3) Other (A-H), and Total.

Part VIII Investments - Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows (1)-(9) and Total.

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Rows (1)-(9) and Total.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Book value. Rows 1-9 and Total. Row 2 includes OPERATING LEASE LIABILITY with value 446,295.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	38,347,403.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	76,288.
e	Add lines 2a through 2d	2e	76,288.
3	Subtract line 2e from line 1	3	38,271,115.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	38,271,115.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	29,254,688.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	105,709.
e	Add lines 2a through 2d	2e	105,709.
3	Subtract line 2e from line 1	3	29,148,979.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	29,148,979.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

PANTHERA CORPORATION QUALIFIES AS A U.S. TAX-EXEMPT ORGANIZATION UNDER THE EXISTING PROVISIONS OF INTERNAL REVENUE CODE SECTION 501(C)(3) AND DONATIONS TO PANTHERA CORPORATION ARE TAX DEDUCTIBLE TO THE DONOR SUBJECT TO LEGAL LIMITATIONS. PANTHERA'S FOREIGN ENTITIES ARE INCORPORATED AS NOT-FOR-PROFIT ORGANIZATIONS AND ARE GENERALLY EXEMPT FROM INCOME TAXES. PANTHERA RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY WHEN THE TAX POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED. MANAGEMENT IS NOT AWARE OF ANY VIOLATIONS OF PANTHERA CORPORATION'S OR RELATED ENTITIES' NOT-FOR-PROFIT STATUS, NOR OF ANY EXPOSURE TO UNRELATED BUSINESS OR OTHER INCOME TAX.

Part XIII Supplemental Information *(continued)*

PART XI, LINE 2D - OTHER ADJUSTMENTS:

OTHER COMPREHENSIVE LOSS ON FOREIGN EXCHANGE	-29,421.
COGS	105,709.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	76,288.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COGS	105,709.
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**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **PANTHERA CORPORATION** Employer identification number **20-4668756**

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	2	19	PROGRAM SERVICES	JAGUAR STUDIES	847,165.
EUROPE	1	8	DEVELOPMENT	DONOR RELATIONS	715,101.
MIDDLE EAST AND NORTH AFRICA	0	14	PROGRAM SERVICES	LEOPARD STUDIES	2,506,502.
NORTH AMERICA	1	3	PROGRAM SERVICES	JAGUAR STUDIES	156,026.
SOUTH AMERICA	2	33	PROGRAM SERVICES	JAGUAR STUDIES	1,354,803.
SOUTH AMERICA	0	3	PROGRAM SERVICES	PUMA STUDIES	390,991.
SOUTH ASIA	0	91	PROGRAM SERVICES	TIGER STUDIES	3,050,789.
SUB-SAHARAN AFRICA	1	54	PROGRAM SERVICES	LEOPARD STUDIES	2,586,570.
3 a Subtotal	7	225			11,607,947.
b Total from continuation sheets to Part I	0	183			17,646,744.
c Totals (add lines 3a and 3b)	7	408			29,254,691.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2023

Part I Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SUB-SAHARAN AFRICA	0	111	PROGRAM SERVICES	LION STUDIES	3,274,865.
NORTH AMERICA	0	15	PROGRAM SERVICES	PUMA STUDIES	6,721,682.
NORTH AMERICA	0	42	PROGRAM SERVICES	SMALL CATS STUDIES	5,765,714.
RUSSIA AND NEIGHBORING STATES	0	0	DEVELOPMENT	DONOR RELATIONS	179,727.
RUSSIA AND NEIGHBORING STATES	0	0	PROGRAM SERVICES	SNOW LEOPARD STUDIES	18,148.
EUROPE	0	11	PROGRAM SERVICES	LION STUDIES	1,579,523.
SOUTH AMERICA	0	4	DEVELOPMENT	DONOR RELATIONS	107,085.
Totals		183			17,646,744.

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND THE CARIBBEAN	FIELD CONSERVATION	50,500.	WIRE TRANSFER	0.		
		EUROPE	FIELD CONSERVATION	594,320.	WIRE TRANSFER	0.		
		SOUTH ASIA	FIELD CONSERVATION	545,559.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	FIELD CONSERVATION	79,939.	WIRE TRANSFER	0.		
		RUSSIA AND NEIGHBORING STATES	FIELD CONSERVATION	185,907.	WIRE TRANSFER	0.		
		SOUTH AMERICA	FIELD CONSERVATION	22,000.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	FIELD CONSERVATION	42,500.	WIRE TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 22

3 Enter total number of other organizations or entities 0

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* Yes No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* Yes No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* Yes No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* Yes No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2:

GRANT APPLICATION PROCESS: PANTHERA MAKES GRANTS VIA TWO PROCESSES: ONE IS OUR OPEN APPLICATION GRANT PROGRAM (SEE PANTHERA GRANTS AND AWARDS); THE OTHER IS PROVIDING GRANTS TO ESTABLISHED PARTNERS IN CONSERVATION GENERALLY USED WITHIN SPECIES PROGRAMS.

PANTHERA CORPORATION HAS THE WINSTON COBB, SABIN SNOW LEOPARD GRANT PROGRAM, KAPLAN GRADUATE AWARD AND SMALL CAT ACTION FUND GRANTS.

APPLICATION PROCESS: AN APPLICANT IS ELIGIBLE TO APPLY IF THEIR PROJECT PROPOSAL MEETS THE CRITERIA LISTED ON OUR WEBSITE FOR ONE OF OUR GRANT PROGRAMS. GRANT PROPOSALS MUST BE SUBMITTED TO PANTHERA VIA AN ONLINE GRANTS MANAGEMENT SYSTEM CALLED FOUNDAT. AT THE CLOSE OF THE GRANT ROUNDS, PANTHERA WILL SEND GRANT APPLICATION RECEIPTS TO ALL APPLICANTS.

GRANT PROPOSALS ARE REVIEWED INTERNALLY BY STAFF CONSISTING OF PANTHERA'S GRANT PROGRAM MANAGER, CONSERVATION SCIENCE DEPARTMENT DIRECTOR, CHIEF SCIENTIST, AND RELEVANT SPECIES DIRECTORS AND OTHER STAFF. THIS INITIAL REVIEW PROCESS REMOVES PROPOSALS WHICH DO NOT SATISFY THE APPLICATION CRITERIA AND SELECTS PROPOSALS FOR FURTHER REVIEW. FROM THIS POINT, ALL PROPOSALS ARE REVIEWED BY AT LEAST TWO AND TYPICALLY THREE OR MORE PANTHERA STAFF MEMBERS, THE STAFF MEMBERS WILL, IF DEEMED APPROPRIATE, UTILIZE THE EXTERNAL MEMBERS OF OUR SCIENTIFIC COUNCIL AND OTHER EXTERNAL EXPERTS TO ASSIST US IN THOSE AREAS WHERE WE MAY NOT HAVE THE NECESSARY LEVEL OF EXPERTISE TO FULLY EVALUATE THE GRANT APPLICATION. IN THE CASE OF THE SMALL CATS ACTION FUND, ALL PROPOSALS ARE ADDITIONALLY REVIEWED BY THE CO-CHAIRS OF IUCN CAT SPECIALIST GROUP.

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

FOLLOWING THE REVIEW PROCESS, THE FUNDING DECISION IS MADE BY A SELECTED STAFF TAKING INTO CONSIDERATION AVAILABLE FUNDING CONTAINED IN OUR BUDGET AND PRIOR COMMITMENTS.

EACH APPROVED GRANT RECIPIENT SIGNS A PANTHERA GRANT AGREEMENT THAT WILL SPECIFY THE TERMS AND AMOUNT OF THE GRANT. IT REQUIRES THAT THE PROJECT INVOLVES EXCLUSIVELY CHARITABLE, EDUCATIONAL OR SCIENTIFIC ACTIVITIES THAT ARE DESCRIBED IN SECTION 170 (C) (2) (B) OF THE UNITED STATES INTERNAL REVENUE CODE OF 1983 1 AS AMENDED (THE "CODE"); AND SET FORTH REPORTING REQUIREMENTS AND ACCOUNTABILITY OVER FUNDS. IN ADDITION. THE CONTRACT INCLUDES APPROPRIATE WORDING RELATIVE TO THE FOREIGN CORRUPT PRACTICES ACT.

AS PART OF THE GRANT PROCESS WE REQUIRE THE FOLLOWING INFORMATION:

- 1. ORGANIZATION'S EIN FOR ALL ORGANIZATIONS AND SOCIAL SECURITY NUMBER IF A USA CITIZEN IS BEING PAID FOR A SERVICE.
- 2. ORGANIZATION'S TAX EXEMPT IRS LETTER OR, IF A FOREIGN ENTITY, THE COMPARABLE LETTER FROM THAT COUNTRY.

ONCE A CONTRACT IS EXECUTED, THE FUNDS ARE SENT TO THE GRANT RECIPIENT VIA CHECK OR WIRE TRANSFER FOLLOWING THE NORMAL CASH DISBURSEMENT PROCESS. GENERALLY, ALL PAYMENTS TO FOREIGN ACCOUNTS ARE MADE VIA WIRE TRANSFER.

RECORD KEEPING: IN ADDITION TO OUR ONLINE MANAGEMENT SYSTEM FOUNDANT, A GRANT FOLDER IS MAINTAINED ON PANTHERA'S SHARE DRIVE. THESE TWO

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

REPOSITORIES STORE GRANTEE INFORMATION INCLUDING LETTER OF INTENT AND/OR APPLICATION; GRANT APPROVAL LETTER; PANTHERA GRANT AGREEMENT, BUDGET AND REPORTING DATA.

GRANT MONITORING: GRANTEES ARE REQUIRED TO SUBMIT AN INTERIM NARRATIVE PROGRESS REPORT WITHIN 30 DAYS OF THE SIX MONTH ANNIVERSARY OF THE BEGINNING OF THE TERM AND A FINAL NARRATIVE PROGRESS REPORT UPON COMPLETION OF AGREED UPON ACTIVITIES WITHIN 60 DAYS OF THE ONE-YEAR ANNIVERSARY OF THE BEGINNING OF THE TERM.

IF THE GRANTEE HAS NOT SUBMITTED A REQUIRED REPORT WITHIN TWO WEEKS OF THE DUE DATE, PANTHERA WILL CONTACT THE GRANTEE DIRECTLY. IF THE GRANTEE FAILS TO SUBMIT A NARRATIVE OR FINAL FINANCIAL REPORT, CONSIDERATION FOR FUTURE FUNDING WILL BE COMPROMISED.

GRANTEES WILL ALSO SUBMIT INTERIM FINANCIAL ACCOUNTING OF THE PROJECT EXPENSES WITHIN 60 DAYS OF THE ONE-YEAR ANNIVERSARY OF THE BEGINNING OF THE TERM. GRANTEES ARE NOT REQUIRED TO PROVIDE SPECIFIC RECEIPTS; HOWEVER, REPORTING REQUIRES COMPARISON OF THE ACTUAL EXPENSES TO THE APPROVED BUDGET (THE DETAILS OF WHICH ARE EVALUATED AS PART OF THE APPROVAL PROCESS).

FINANCE MONITORING - THE FINANCE DEPARTMENT MAINTAINS EXCEL WORKSHEETS RELATED TO ALL GRANTS OR AWARDS MADE BY PANTHERA DURING THE YEAR. A SEPARATE SCHEDULE IS MAINTAINED FOR 1) GRANTS/AWARDS TO US ORGANIZATIONS. 2) GRANTS/AWARDS TO US INDIVIDUALS. 3) GRANTS/AWARDS TO FOREIGN ORGANIZATIONS. 4) GRANTS/AWARDS TO FOREIGN INDIVIDUALS. THE ENTRIES ARE

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

MADE TO THE APPROPRIATE WORKSHEET AT THE TIME OF RECORDING THE TRANSACTION IN THE GENERAL LEDGER. THESE SCHEDULES SERVE AS THE BASIS FOR FEDERAL INFORMATION RETURN FORM 990 SCHEDULE PREPARATION.

Multiple horizontal lines for supplemental information entry.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

PANTHERA CORPORATION

Employer identification number

20-4668756

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
 - a Mail solicitations
 - b Internet and email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
SANKY COMMUNICATIONS, INC. - 360 W. 31ST STREET, FLOOR 6,	DIRECT MAIL CONSULTANTS		X	0.	198,779.	-198,779.
Total					198,779.	-198,779.

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, IL, KS, KY, ME, MD, MI, MA, MN, MS, NH, NJ, NM, NY, ND
OH, OK, OR, PA, RI, SC, SD, TN, UT, VA, WA, WV, WI, WY

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Table with columns for Revenue and Direct Expenses, and sub-columns for Event #1, Event #2, Other events, and Total events. Rows include Gross receipts, Less: Contributions, Gross income, Cash prizes, Noncash prizes, Rent/facility costs, Food and beverages, Entertainment, Other direct expenses, and summary rows.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Table with columns for Revenue and Direct Expenses, and sub-columns for Bingo, Pull tabs/instant bingo/progressive bingo, Other gaming, and Total gaming. Rows include Gross revenue, Cash prizes, Noncash prizes, Rent/facility costs, Other direct expenses, Volunteer labor, Direct expense summary, and Net gaming income summary.

9 Enter the state(s) in which the organization conducts gaming activities:
a Is the organization licensed to conduct gaming activities in each of these states?
b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?
b If "Yes," explain:

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: SANKY COMMUNICATIONS, INC.

(I) ADDRESS OF FUNDRAISER: 360 W. 31ST STREET, FLOOR 6, NEW YORK, NY 10001

PART I, LINE 2B, COLUMN (V):

THE MONTHLY FEE FOR THE ABOVE STRATEGIC CONSULTING SERVICES WILL BE \$5,195.00. IN ADDITION TO THE MONTHLY FEE FOR STRATEGIC CONSULTING SERVICES, IN 2023 SCI WILL INVOICE:

Part IV Supplemental Information (continued)

- \$52,250 IN CREATIVE AND PRODUCTION COSTS. THIS WILL BE PAYABLE TO SANKY COMMUNICATIONS, INC. IN MONTHLY INSTALLMENTS OF \$5,225.00.

- \$52,750 IN DIGITAL THIRD PARTY COSTS, INCLUSIVE OF SCI'S FEES. THIS WILL BE PAYABLE TO SANKY COMMUNICATIONS, INC. IN MONTHLY INSTALLMENTS OF \$5,275.00.

- \$12,500 IN DIRECT MAIL THIRD PARTY COSTS. THIS WILL BE PAYABLE TO SANKY COMMUNICATIONS, INC. IN MONTHLY INSTALLMENTS OF \$1,250.00.

Multiple horizontal lines for additional supplemental information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **PANTHERA CORPORATION** Employer identification number **20-4668756**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
FISHING CAT CONSERVATION ALLIANCE FM 1227 RD NAVASOTA, TX 77868	80-3629619	501C(3)	150,000.	0.			CONSERVATION RESEARCH
UNIVERSITY OF MONTANA 32 CAMPUS DRIVE MISSOULS, MT 59812	81-0362989	501C(3)	39,559.	0.			CONSERVATION RESEARCH
UNIVERSITY OF IDAHO 875 PERIMETER DRIVE MOSCOW, ID 83844	82-6000945	501C(3)	6,354.	0.			CONSERVATION RESEARCH
HOME RANGE WILDLIFE RESEARCH PO BOX 1345 WINTHROP, WA 98862	87-2209175	501C(3)	10,000.	0.			CONSERVATION RESEARCH
QUINULT INDIAN NATION 1214 AALIS DR TAHOLAH, WA 98587			62,485.	0.			CONSERVATION RESEARCH
UC SANTA CRUZ FOUNDATION 1156 HIGH STREET SANTA CRUZ, CA 95064	23-7394590	501C(3)	16,915.	0.			CONSERVATION RESEARCH

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 5.
- 3** Enter total number of other organizations listed in the line 1 table 1.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CONSERVATION RESEARCH	8	91,088.	0.		

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

GRANT APPLICATION PROCESS: PANTHERA MAKES GRANTS VIA TWO PROCESSES: ONE IS OUR OPEN APPLICATION GRANT PROGRAM (SEE PANTHERA GRANTS AND AWARDS); THE OTHER IS PROVIDING GRANTS TO ESTABLISHED PARTNERS IN CONSERVATION GENERALLY USED WITHIN SPECIES PROGRAMS.

PANTHERA CORPORATION HAS THE WINSTON COBB, SABIN SNOW LEOPARD GRANT PROGRAM, KAPLAN GRADUATE AWARD AND SMALL CAT ACTION FUND GRANTS.

Part IV Supplemental Information

APPLICATION PROCESS: AN APPLICANT IS ELIGIBLE TO APPLY IF THEIR PROJECT PROPOSAL MEETS THE CRITERIA LISTED ON OUR WEBSITE FOR ONE OF OUR GRANT PROGRAMS. GRANT PROPOSALS MUST BE SUBMITTED TO PANTHERA VIA AN ONLINE GRANTS MANAGEMENT SYSTEM CALLED FOUNDANT. AT THE CLOSE OF THE GRANT ROUNDS, PANTHERA WILL SEND GRANT APPLICATION RECEIPTS TO ALL APPLICANTS.

GRANTS PROPOSALS ARE REVIEWED INTERNALLY BY STAFF CONSISTING OF PANTHERA'S GRANT PROGRAM MANAGER, CONSERVATION SCIENCE DEPARTMENT DIRECTOR, CHIEF SCIENTIST, AND RELEVANT SPECIES DIRECTORS AND OTHER STAFF. THIS INITIAL REVIEW PROCESS REMOVES PROPOSALS WHICH DO NOT SATISFY THE APPLICATION CRITERIA AND SELECTS PROPOSALS FOR FURTHER REVIEW. FROM THIS POINT, ALL PROPOSALS ARE REVIEWED BY AT LEAST TWO AND TYPICALLY THREE OR MORE PANTHERA STAFF MEMBERS. THE STAFF MEMBERS WILL, IF DEEMED APPROPRIATE, UTILIZE THE EXTERNAL MEMBERS OF OUR SCIENTIFIC COUNCIL AND OTHER EXTERNAL EXPERTS TO ASSIST US IN THOSE AREAS WHERE WE MAY NOT HAVE THE NECESSARY LEVEL OF EXPERTISE TO FULLY EVALUATE THE GRANT APPLICATION. IN THE CASE OF THE SMALL CATS ACTION FUND, ALL PROPOSALS ARE ADDITIONALLY REVIEWED BY THE CO-CHAIRS OF IUCN CAT SPECIALIST GROUP.

FOLLOWING THE REVIEW PROCESS, THE FUNDING DECISION IS MADE BY A SELECTED STAFF TAKING INTO CONSIDERATION AVAILABLE FUNDING CONTAINED IN OUR BUDGET AND PRIOR COMMITMENTS.

EACH APPROVED GRANT RECIPIENT SIGNS A PANTHERA GRANT AGREEMENT THAT WILL SPECIFY THE TERMS AND AMOUNT OF THE GRANT. IT REQUIRES THAT THE PROJECT INVOLVES EXCLUSIVELY CHARITABLE, EDUCATIONAL OR SCIENTIFIC ACTIVITIES THAT ARE DESCRIBED IN SECTION 170 (C) (2) (B) OF THE UNITED STATES INTERNAL REVENUE CODE OF 1983 1 AS AMENDED (THE "CODE"); AND SET FORTH REPORTING

Part IV Supplemental Information

REQUIREMENTS AND ACCOUNTABILITY OVER FUNDS. IN ADDITION. THE CONTRACT INCLUDES APPROPRIATE WORDING RELATIVE TO THE FOREIGN CORRUPT PRACTICES ACT.

AS PART OF THE GRANT PROCESS WE REQUIRE THE FOLLOWING INFORMATION:

1. ORGANIZATION'S EIN FOR ALL ORGANIZATIONS AND SOCIAL SECURITY NUMBER IF A USA CITIZEN IS BEING PAID FOR A SERVICE.

2. ORGANIZATION'S TAX EXEMPT IRS LETTER OR, IF A FOREIGN ENTITY, THE COMPARABLE LETTER FROM THAT COUNTRY.

ONCE A CONTRACT IS EXECUTED, THE FUNDS ARE SENT TO THE GRANT RECIPIENT VIA CHECK OR WIRE TRANSFER FOLLOWING THE NORMAL CASH DISBURSEMENT PROCESS. GENERALLY, ALL PAYMENTS TO FOREIGN ACCOUNTS ARE MADE VIA WIRE TRANSFER.

RECORD KEEPING: IN ADDITION TO OUR ONLINE MANAGEMENT SYSTEM FOUNDANT, A GRANT FOLDER IS MAINTAINED ON PANTHERA'S SHARE DRIVE. THESE TWO REPOSITORIES STORE GRANTEE INFORMATION INCLUDING LETTER OF INTENT AND/OR APPLICATION; GRANT APPROVAL LETTER; PANTHERA GRANT AGREEMENT, BUDGET AND REPORTING DATA.

GRANT MONITORING: GRANTEES ARE REQUIRED TO SUBMIT AN INTERIM NARRATIVE PROGRESS REPORT WITHIN 30 DAYS OF THE SIX MONTH ANNIVERSARY OF THE BEGINNING OF THE TERM AND A FINAL NARRATIVE PROGRESS REPORT UPON COMPLETION OF AGREED UPON ACTIVITIES WITHIN 60 DAYS OF THE ONE-YEAR ANNIVERSARY OF THE BEGINNING OF THE TERM.

IF THE GRANTEE HAS NOT SUBMITTED A REQUIRED REPORT WITHIN TWO WEEKS OF THE DUE DATE, PANTHERA WILL CONTACT THE GRANTEE DIRECTLY. IF THE GRANTEE FAILS

Part IV Supplemental Information

TO SUBMIT A NARRATIVE OR FINAL FINANCIAL REPORT, CONSIDERATION FOR FUTURE FUNDING WILL BE COMPROMISED.

GRANTEES WILL ALSO SUBMIT INTERIM FINANCIAL ACCOUNTING OF THE PROJECT EXPENSES WITHIN 60 DAYS OF THE ONE-YEAR ANNIVERSARY OF THE BEGINNING OF THE TERM. GRANTEES ARE NOT REQUIRED TO PROVIDE SPECIFIC RECEIPTS; HOWEVER, REPORTING REQUIRES COMPARISON OF THE ACTUAL EXPENSES TO THE APPROVED BUDGET (THE DETAILS OF WHICH ARE EVALUATED AS PART OF THE APPROVAL PROCESS).

FINANCE MONITORING - THE FINANCE DEPARTMENT MAINTAINS EXCEL WORKSHEETS RELATED TO ALL GRANTS OR AWARDS MADE BY PANTHERA DURING THE YEAR. A SEPARATE SCHEDULE IS MAINTAINED FOR 1) GRANTS/AWARDS TO US ORGANIZATIONS. 2) GRANTS/AWARDS, TO US INDIVIDUALS. 3) GRANTS/AWARDS TO FOREIGN ORGANIZATIONS. 4) GRANTS/AWARDS TO FOREIGN INDIVIDUALS. THE ENTRIES ARE MADE TO THE APPROPRIATE WORKSHEET AT THE TIME OF RECORDING THE TRANSACTION IN THE GENERAL LEDGER. THESE SCHEDULES SERVE AS THE BASIS FOR FEDERAL INFORMATION RETURN FORM 990 SCHEDULE PREPARATION.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

PANTHERA CORPORATION

Employer identification number

20-4668756

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input checked="checked" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="checked" type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="checked" type="checkbox"/> Compensation survey or study <input checked="checked" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) FREDERIC LAUNAY PRESIDENT/CEO	(i)	463,378.	0.	0.	0.	0.	463,378.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) KEVIN MCNULTY CFO/TREASURER 6/2/23	(i)	262,119.	0.	0.	0.	0.	262,119.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CAROLYN GIBSON CHIEF ADMINISTRATION OFFICER	(i)	176,822.	0.	0.	0.	0.	176,822.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JOSEPH SMITH, PHD EXECUTIVE DIRECTOR, UK	(i)	176,169.	0.	0.	0.	0.	176,169.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) KAREN WOOD SENIOR DIR OF GLOBAL POLICY/CONS SCI	(i)	174,938.	0.	0.	0.	0.	174,938.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) ERIC VENTURA EXECUTIVE DIR OF BUSINESS DEVELOPMEN	(i)	174,200.	0.	0.	0.	0.	174,200.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) HISHAM FAHIM CONTROLLER	(i)	162,187.	0.	0.	0.	0.	162,187.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

UNRELATED ORGANIZATION COMPENSATION

FREDERIC LAUNAY'S COMPENSATION AMOUNT OF \$463,378 WAS PAID BY AN

UNRELATED ORGANIZATION FOR HIS SERVICES AS PRESIDENT/CEO OF PANTHERA

CORPORATION.

SCHEDULE L
(Form 990)

Transactions With Interested Persons

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

2023

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

PANTHERA CORPORATION

Employer identification number

20-4668756

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$ _____
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ _____

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total							\$						

Total

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990) 2023

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) LEENA IYENGAR -TUNE INTO	LEENA IYENGAR HAS A	24,416.	CONSULTING		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: LEENA IYENGAR -TUNE INTO EARTH SARL

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

LEENA IYENGAR HAS A FAMILIAL RELATIONSHIP WITH FREDERIC LAUNAY, PRES/CEO

(D) DESCRIPTION OF TRANSACTION: CONSULTING SERVICES

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

PANTHERA CORPORATION

Employer identification number

20-4668756

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	1	8,465,441	NYSE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** 0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2023

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

COLUMN B REPORTS THE NUMBER OF CONTRIBUTORS.

Multiple horizontal lines for data entry.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

PANTHERA CORPORATION

Employer identification number

20-4668756

AMENDED STATEMENT

THE ORGANIZATION IS AMENDING ITS FORM 990 TO REPORT KEY EMPLOYEE JOSEPH SMITH AND HIS COMPENSATION. THIS INFORMATION IS REPORTED ON PART VII AND SCHEDULE J, PART II. ADDITIONALLY, PART IX, LINES 5 AND 7 ARE UPDATED TO REPORTED THIS AMOUNT.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

CHEETAH - PANTHERA SEEKS TO PROTECT CHEETAHS BY ADDRESSING DIRECT THREATS TO THEM, THEIR PREY BASE AND THEIR HABITATS. TO DO THIS, PANTHERA GATHERS CRITICAL ECOLOGICAL DATA BY SURVEYING AND MONITORING POPULATIONS AND THEIR PREY, COLLABORATING WITH LOCAL LAW ENFORCEMENT OFFICIALS AND PARTNERS, AND WORKING WITH LOCAL COMMUNITIES TO MITIGATE CONFLICT AND CREATE CHEETAH-POSITIVE AND SCAPES WITHIN COMMUNITIES.

PANTHERA'S APPROACH TO PROTECTING CHEETAHS FOCUSES ON DEVELOPING AN INTEGRATED TRANSBOUNDARY PROGRAM BASED IN ZAMBIA, BUT OPERATING OVER THE 5-COUNTRY KAZA LANDSCAPE, WHICH IS THE LANDSCAPE IN THE KAVANGO AND ZAMBEZI RIVER BASINS, AND EVENTUALLY EXPANDING ACROSS THE CHEETAH'S AFRICAN RANGE. MIXED SPECIES LANDSCAPE WITH MULTIPLE CAT SPECIES BENEFITING FROM PANTHERA'S INTERVENTIONS.

SNOW LEOPARD - PANTHERA DEVELOPED A STATE-OF-THE-ART GLOBAL RANGE MAP AND DATABASE OF SNOW LEOPARD HABITATS AND HELPS DELINEATE CRITICAL CONSERVATION UNITS AND IDENTIFY PREVAILING THREATS. USING THE DATABASE TO TARGET POPULATIONS THAT REQUIRE CONSERVATION, PANTHERA'S EFFORTS ARE

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

Name of the organization PANTHERA CORPORATION	Employer identification number 20-4668756
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GEARED TOWARDS A RANGE-WIDE APPROACH IN CONSERVING THE SNOW LEOPARDS.

PUMA - PANTHERA IS WORKING TO BETTER UNDERSTAND AND PROTECT PUMAS IN THE WESTERN U.S. (NORTHWEST WYOMING, THE SAN FRANCISCO BAY AREA AND OLYMPIC PENINSULA) AND IN THE TORRES DEL PAINE NATIONAL PARK REGION IN THE CHILEAN PATAGONIA. PANTHERA'S WORK INCLUDES STUDYING THE EFFECTS OF WOLF REINTRODUCTION AND HUMAN HUNTING ON PUMA POPULATIONS, UTILIZING INNOVATIVE CAMERA TECHNOLOGY TO OBSERVE THE SECRET SOCIAL LIVES OF PUMAS, CHARACTERIZING DISPERSAL DYNAMICS AND IMPEDIMENTS, AND MITIGATING HUMAN-PUMA CONFLICT. A RANGE-WIDE ASSESSMENT OF THE STATUS OF PUMAS, FROM PATAGONIA TO BRITISH COLUMBIA IS ALSO UNDERWAY.

PANTHERA'S WORK INCLUDES STUDYING THE EFFECTS OF WOLF REINTRODUCTION AND HUMAN HUNTING ON PUMA POPULATIONS, UTILIZING INNOVATIVE CAMERA TECHNOLOGY TO OBSERVE THE SECRET SOCIAL LIVES OF PUMAS, CHARACTERIZING DISPERSAL DYNAMICS AND IMPEDIMENTS, AND MITIGATING HUMAN-PUMA CONFLICT. A RANGE-WIDE ASSESSMENT OF THE STATUS OF PUMAS, FROM PATAGONIA TO BRITISH COLUMBIA, IS ALSO UNDERWAY.

SMALL CATS - PANTHERA ALSO WORKS TO UNDERSTAND AND CONSERVE THE 33 SPECIES OF SMALL WILD CATS. PRIORITIES FOR THIS PROGRAM ARE TO FOCUS ON THE LEAST UNDERSTOOD CATS, TO ENHANCE CURRENT DATA COLLECTION ON BIG CAT STUDY SITES TO GATHER SMALL CAT DATA, AND TO STRATEGICALLY ESTABLISH NEW SITES OF HIGH CONSERVATION VALUE FOR SMALL CATS.

TECH - PANTHERA'S TECHNOLOGY PROGRAM DEVELOPED DEVICES AND SOFTWARE SUPPORTING SPECIES PROGRAMS, INCLUDING CAMERA TRAPS AND POACHERCAMS.

PANTHERA INTEGRATES THIRD PARTY PRIVATE

Name of the organization PANTHERA CORPORATION	Employer identification number 20-4668756
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GSM (GLOBAL SYSTEM FOR MOBILE) WIRELESS EQUIPMENT, AS WELL AS SYSTEMS TO MONITOR POACHERCAM DEPLOYMENTS.

SCHOLARSHIPS AND AWARDS - PANTHERA PROVIDES SCHOLARSHIPS AND AWARDS TO POST-GRADUATE STUDENTS IN ADVANCED DEGREE PROGRAMS TO WORK ON RESEARCH AND PROJECTS IN THE CONSERVATION EFFORTS OF LARGE CAT SPECIES AND THEIR ENVIRONMENTS. PANTHERA, IN CONJUNCTION WITH THE AMERICAN MUSEUM OF NATURAL HISTORY, DEVELOPED A GLOBAL FELID GENETIC DATABASE TO UNDERSTAND THE IMPACT OF LARGE SCALE GENETIC ISSUES IMPACTING FELIDS, AND NOW WORKS THROUGH THE NATIONAL GENOMICS CENTER FOR WILDLIFE AND FISH CONSERVATION IN MISSOULA, MONTANA, FOR MOST OF ITS GENETIC ANALYSIS NEEDS.

THE INDIVIDUAL PROGRAMS ARE ESTABLISHED AND OVERSEEN BY TWO DIVISIONS: CONSERVATION SCIENCE AND CONSERVATION ACTION. CONSERVATION SCIENCE IS THE GROUP THAT EVALUATES, FROM A SCIENTIFIC BASIS, THE SCIENCE RESEARCH OUTCOMES AND HOW THEY WILL BE USED TO DEVELOP ACTIVITIES THAT INTEGRATE INTO CONSERVATION ACTION. THE CONSERVATION ACTION DIVISION CONTAINS PANTHERA'S GLOBAL AND REGIONAL FIELD PROGRAMS, ASSOCIATED PERSONNEL AND INFRASTRUCTURE TO IMPLEMENT THE CONSERVATION ACTION PLANS DEVELOPED BY THE CONSERVATION SCIENCE DIVISION.

EXPENSES \$ 13,892,265. INCLUDING GRANTS OF \$ 757,861. REVENUE \$ 0.

FORM 990, PART V, LINE 4B, LIST OF FOREIGN COUNTRIES:

BELIZE, BRAZIL, COLOMBIA, COSTA RICA,
HONDURAS, UNITED KINGDOM, FRANCE, MEXICO,
SOUTH AFRICA, ZAMBIA, GABON, SENEGAL,
MALAYSIA, THAILAND, CANADA

Name of the organization PANTHERA CORPORATION	Employer identification number 20-4668756
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FORM 990, PART VI, SECTION B, LINE 11B:

THE FINANCE COMMITTEE REVIEWS FORM 990 IN ITS ENTIRETY IN DETAIL WITH THE CONTROLLER. COPIES OF THE FORM 990 ARE THEN PROVIDED TO THE BOARD OF DIRECTORS AND THE TAX FORM IS APPROVED AND FILED WITH IRS ON BEHALF OF THE BOARD OF DIRECTORS AFTER THE REVIEW PROCESS.

FORM 990, PART VI, SECTION B, LINE 12C:

DISCLOSURE OF POTENTIAL CONFLICT OF INTEREST:

DIRECTORS, OFFICERS AND KEY EMPLOYEES HAVE A DUTY TO DISCLOSE THE EXISTENCE OF ANY MATERIAL FACTS ABOUT ANY PERSONAL RELATIONSHIP HAVING A PERSONAL OR FINANCIAL INTEREST IN A PROPOSED TRANSACTION, CONTRACT OR COMPENSATION ARRANGEMENT WITH PANTHERA OR BASED ON THE DIRECTOR'S, OFFICER'S OR KEY EMPLOYEE'S RELATIONSHIP OR POSITION IN PANTHERA. THE POTENTIAL CONFLICT OF INTEREST MUST BE DISCLOSED BEFORE THE TRANSACTION, CONTRACT OR ARRANGEMENT IS REVIEWED, AUTHORIZED, APPROVED, OR RATIFIED. THE PERSONAL INTEREST MAY ARISE BECAUSE THE DIRECTOR, OFFICER OR KEY EMPLOYEE HAS A RELATIONSHIP OR PERSONAL FINANCIAL INTEREST IN A PROPOSED TRANSACTION, CONTRACT, OR COMPENSATION ARRANGEMENT ("IMMEDIATE FAMILY" MEANS THE DIRECTOR'S, OFFICER'S OR KEY EMPLOYEE'S SPOUSE, CHILDREN, OR INDIVIDUAL (S) RESIDING IN THE DIRECTOR'S, OFFICER'S OR KEY EMPLOYEE'S HOME).

COMPLIANCE REVIEW:

PANTHERA'S CORPORATE SECRETARY IS RESPONSIBLE FOR CIRCULATING DISCLOSURE FORMS TO DIRECTORS, OFFICERS AND KEY EMPLOYEES CONFIRMING ON AN ANNUAL BASIS THAT THE FORMS ARE KEPT UP TO DATE AND INFORMING THE BOARD OF

Name of the organization

PANTHERA CORPORATION

Employer identification number

20-4668756

DIRECTORS OF ACTUAL OR POTENTIAL CONFLICT OF INTEREST.

ENFORCEMENT OF CONFLICTS POLICY:

FOLLOWING ANY DISCLOSURE OF A POTENTIAL CONFLICT OF INTEREST BY A DIRECTOR, OFFICER OR KEY EMPLOYEE, THE BOARD OF DIRECTORS' AUDIT COMMITTEE WILL REVIEW THE DISCLOSURE AND DETERMINE WHETHER AN ACTUAL CONFLICT EXISTS. THE BOARD OF DIRECTORS' AUDIT COMMITTEE THEN MAY OR MAY NOT AUTHORIZE OR APPROVE THE PROPOSED TRANSACTION OR OTHER MATTER AS FAIR AND REASONABLE BY A VOTE WITHOUT COUNTING THE VOTE OR VOTES OF SUCH INTERESTED PERSON OR PERSONS. THE PERSON WITH A CONFLICT OF INTEREST MAY BE PRESENT FOR OR PARTICIPATE IN THE DISCUSSION OF THE PROPOSED TRANSACTION OR OTHER MATTER IF DEEMED APPROPRIATE BY THE CHAIRPERSON OF THE MEETING OR BY THE BOARD OF DIRECTORS' AUDIT COMMITTEE. POTENTIAL CONFLICTS OF INTEREST OF OTHER THAN KEY EMPLOYEES WILL BE REVIEWED BY THE AUDIT COMMITTEE, WHICH CONSISTS OF THE PANTHERA EXECUTIVE OFFICERS IN A MANNER SIMILAR TO THAT UTILIZED BY THE BOARD OF DIRECTORS' AUDIT COMMITTEE.

VIOLATIONS OF THE CONFLICTS OF INTEREST POLICY:

IF THE BOARD OF DIRECTORS HAS REASONABLE CAUSE TO BELIEVE THAT A DIRECTOR, OFFICER OF KEY EMPLOYEE HAS FAILED TO DISCLOSE A POTENTIAL/ACTUAL CONFLICT OF INTEREST, IT WILL INFORM THE INDIVIDUAL OF THE BASIS FOR THE BELIEF AND AFFORD THE INDIVIDUAL THE OPPORTUNITY TO EXPLAIN THE FAILURE TO DISCLOSE. THE BOARD OF DIRECTORS MAY TAKE WHATEVER FOLLOW-UP ACTION IT DEEMS NECESSARY AND, AT ITS OPTION, MAY VOID A TRANSACTION, CONTRACT OR ARRANGEMENT WHERE A POTENTIAL OR ACTUAL CONFLICT OF INTEREST EXISTS THAT HAS NOT BEEN DISCLOSED.

Name of the organization PANTHERA CORPORATION	Employer identification number 20-4668756
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ANNUAL STATEMENTS:

EACH DIRECTOR, OFFICER AND KEY EMPLOYEE WILL ANNUALLY SIGN THE DISCLOSURE FORM AND THE CERTIFICATION FORM THAT AFFIRMS THAT THE DIRECTOR, OFFICER OR KEY EMPLOYEE:

A) RECEIVED A COPY OF PANTHERA'S BOARD OF DIRECTORS, OFFICERS AND KEY EMPLOYEES' CONFLICT OF INTEREST POLICY;

B) READ AND UNDERSTAND THE POLICY;

C) AGREED TO COMPLY WITH THE POLICY;

D) UNDERSTANDS THAT PANTHERA IS A CHARITABLE ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS TAX EXEMPT STATUS, IT MUST ENGAGE PRIMARILY IN ACTIVITIES THAT ACCOMPLISH ONE OR MORE OF ITS TAX EXEMPT PURPOSES; AND

E) COMPLIES WITH THE POLICY OTHER THAN ACTUAL OR POTENTIAL CONFLICTS OF INTERESTS THAT MAY EXIST AND HAVE BEEN DISCLOSED TO THE CORPORATE SECRETARY OF TO THE BOARD OF DIRECTORS. ANY DIRECTOR, OFFICER OR KEY EMPLOYEE WHO FINDS OR SUSPECTS A VIOLATION OF THIS POLICY MUST IMMEDIATELY REPORT THE CONDUCT TO THE CHAIRMAN OF THE BOARD OF DIRECTORS AND/OR THE CORPORATE SECRETARY. ANY EMPLOYEE OR AGENT MAY REPORT CONDUCT THAT MAY BE IN VIOLATION OF THIS POLICY TO THE CHAIRMAN OF THE BOARD OF DIRECTORS, CORPORATE SECRETARY, OFFICERS OR HIS OR HER MANAGER.

FORM 990, PART VI, SECTION B, LINE 15:

Name of the organization PANTHERA CORPORATION	Employer identification number 20-4668756
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15A) A COMPENSATION ARRANGEMENT FOR THE CEO IS BASED ON A WRITTEN EMPLOYMENT CONTRACT ESTABLISHED BY THE CEO IN CONJUNCTION WITH THE BOARD OF DIRECTORS AT THE TIME OF INITIAL EMPLOYMENT. THE FINANCE COMMITTEE, AFTER THE REVIEW OF SUCH INFORMATION, ESTABLISHES THE OFFICERS AND KEY EMPLOYEES' SALARY LEVELS ANNUALLY AND DOCUMENTS THE PROCESS IN THE FINANCE COMMITTEE MINUTES.

15B) PANTHERA'S FINANCE COMMITTEE OF THE BOARD OF DIRECTORS EVALUATES EACH OFFICER'S AND KEY EMPLOYEE'S INDIVIDUAL DUTIES, RESPONSIBILITIES, EDUCATIONAL BACKGROUND, WORK EXPERIENCE AND PAST PERFORMANCE (IF APPLICABLE) TO SET FAIR RATES OF COMPENSATION. PANTHERA SEEKS TO PROVIDE COMPENSATION THAT IS CONSISTENT WITH PREVAILING RATES AT SIMILAR NOT-FOR-PROFIT ORGANIZATIONS FOR COMPARABLE JOB FUNCTIONS CONSISTENT WITH THE ANNUAL BUDGET APPROVED BY THE BOARD OF DIRECTORS. UNDER PANTHERA'S BYLAWS, A BOARD OF DIRECTOR'S MEMBER SHALL NOT RECEIVE COMPENSATION FOR ANY SERVICES RENDERED IN SUCH CAPACITY, BUT MAY BE REIMBURSED FOR REASONABLE AND CUSTOMARY EXPENSES INCURRED. ALL OFFICERS' AND KEY EMPLOYEES' COMPENSATION IS ESTABLISHED ANNUALLY BASED ON SALARIES PAID BY COMPARABLE TAX EXEMPT ORGANIZATIONS, BASED ON PUBLICLY AVAILABLE INFORMATION, INCLUDING OTHER ORGANIZATIONS' FORM 990 FILINGS, INDEPENDENT SALARY SURVEY STUDIES AND SUCH OTHER INFORMATION AS DEEMED APPROPRIATE. THE FINANCE COMMITTEE, AFTER THE REVIEW OF SUCH INFORMATION, ESTABLISHES THE OFFICERS' AND KEY EMPLOYEES' SALARY LEVELS ANNUALLY AND DOCUMENTS THE PROCESS IN THE FINANCE COMMITTEE MINUTES.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, IL, KS, KY, ME, MD, MI, MA, MN, MS, NH, NJ, NM, NY, ND
OH, OK, OR, PA, RI, SC, SD, TN, UT, VA, WA, WV, WI, WY

Name of the organization

PANTHERA CORPORATION

Employer identification number

20-4668756

FORM 990, PART VI, SECTION C, LINE 19:

A COPY OF PANTHERA'S FINANCIAL STATEMENTS WILL BE AVAILABLE UPON REQUEST. IF THE REQUEST IS MADE IN PERSON, IT WILL BE HONORED ON THE DAY OF THE REQUEST; IF IT IS WRITTEN, THEN PANTHERA WILL RESPOND WITHIN 30 DAYS OF THE INITIAL REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

OTHER PROFESSIONAL SERVICE FEES:

PROGRAM SERVICE EXPENSES	4,324,428.
MANAGEMENT AND GENERAL EXPENSES	1,103,302.
FUNDRAISING EXPENSES	62,921.
TOTAL EXPENSES	5,490,651.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	5,490,651.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

OTHER COMPREHENSIVE GAIN ON FOREIGN EXCHANGE	-29,421.
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**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization PANTHERA CORPORATION	Employer identification number 20-4668756
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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
PANTHERA WILDLIFE TRUST LTD. 23 WILSON AVENUE, HENLEY ON THAMES OXFORDSHIRE, UNITED KINGDOM	CAT CONSERVATION	UNITED KINGDOM			PANTHERA CORPORATION	X	
PANTHERA BRASIL URA BARAO DE MELGAGO, 40 ANDAR CUIABA, BRAZIL	CAT CONSERVATION	BRAZIL			PANTHERA CORPORATION	X	
FUNDACION PANTERA COLOMBIA CAR. 7 3156-80, OFICINA 904 BAGOTA, COLOMBIA	CAT CONSERVATION	COLOMBIA			PANTHERA CORPORATION	X	
PANTHERA WILD CAT CONSERVATION ZAMBIA LIMITED, HOOK BRIDGE LODGE, MUMBWA, ZAMBIA	CAT CONSERVATION	ZAMBIA			PANTHERA CORPORATION	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2023

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
PANTHERA WILDCAT CONSERVATION SA 13 ORCHARD AVENUE, LAKESIDE CAPE TOWN, SOUTH AFRICA	CAT CONSERVATION	SOUTH AFRICA			PANTHERA CORPORATION	X	
PANTHERA CANADA C/O COLLINS BARROW TORONTO, LLP TORONTO, CANADA	CAT CONSERVATION	CANADA			PANTHERA CORPORATION	X	
PANTHERA FRANCE 10 RE DE PANTHIEVRE PARIS, FRANCE	CAT CONSERVATION	FRANCE			PANTHERA CORPORATION	X	
PANTHERA HONDURAS 3415 BLOQUE L, COL. LOS ROBLES TEGUCIGALPA, HONDURAS	CAT CONSERVATION	HONDURAS			PANTHERA CORPORATION	X	
PANTHERA WILD CAT CONSERVATION BELIZE P.O. BOX 460 BELMOPAN CITY, BELIZE	CAT CONSERVATION	BELIZE			PANTHERA CORPORATION	X	
PANTHERA WILD CAT CONSERVATION MALAYSIA WISMA TUN SAMBANTHAN NO 2 KUALA LUMPUR, MALAYSIA	CAT CONSERVATION	MALAYSIA			PANTHERA CORPORATION	X	
CONSERVACION PANTHERA MEXICO AC RECREO #48 INT A COL CENTRO SAN MIGUEL DE ALLENDE, MEXICO GTO 37700	CAT CONSERVATION	MEXICO			PANTHERA CORPORATION	X	
PANTHERA WILD CAT CONSERVATION SENEGAL 19 AU PDT L.S. SENGHUR DAKAR, SENEGAL	CAT CONSERVATION	SENEGAL			PANTHERA CORPORATION	X	
PANTHERA THAILAND 75-9 PREUKSAKAN MOO 1 KANCHANABURI, THAILAND	CAT CONSERVATION	THAILAND			PANTHERA CORPORATION	X	
PANTHERA COSTA RICA EDIFICIO DEL CCT, DEL SERVICENTRO EL HIGUER SAN PEDRO, COSTA RICA	CAT CONSERVATION	COSTA RICA			PANTHERA CORPORATION	X	
PANTHERA GABON 583 CORNICHE FRANCEVILLE, GABON	CAT CONSERVATION	GABON			PANTHERA CORPORATION	X	

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)	X	
s Other transfer of cash or property from related organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) PANTHERA WILDLIFE TRUST LTD.	B	983,097.	COST
(2) PANTHERA BRASIL	B	618,518.	COST
(3) FUNDACION PANTERA COLOMBIA	B	552,910.	COST
(4) PANTHERA WILDCAT ZAMBIA LTD	B	1,748,439.	COST
(5) PANTHERA WILDCAT CONSERVATION SA	B	2,087,174.	COST
(6) PANTHERA FRANCE	B	26,561.	COST

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(7) PANTHERA HONDURAS	B	125,325.	COST
(8) PANTHERA WILD CAT CONSERVATION BELIZE	B	67,743.	COST
(9) PANTHERA WILD CAT CONSERVATION MALAYSIA	B	1,582,477.	COST
(10) CONSERVACION PANTHERA MEXICO AC	B	60,129.	COST
(11) PANTHERA THAILAND	B	796,816.	COST
(12) PANTHERA COSTA RICA	B	402,448.	COST
(13) PANTHERA GABON	B	268,215.	COST
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) <small>Are all partners sec. 501(c)(3) orgs.?</small>		(f) Share of total income	(g) Share of end-of-year assets	(h) <small>Dispropor- tionate allocations?</small>		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) <small>General or managing partner?</small>		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Multiple horizontal lines for providing supplemental information.