

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 10-Q

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2026

or

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number: 001-36616



LogicMark, Inc.

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of  
incorporation or organization)

46-0678374

(I.R.S. Employer  
Identification No.)

2801 Diode Lane  
Louisville, KY 40299

(Address of principal executive offices) (Zip Code)

(502) 442-7911

(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class

Trading Symbol(s)

Name of each exchange on which registered

-

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Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or such shorter period that the registrant was required to submit such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

As of May 14, 2026, there were 899,759 shares of Common Stock, par value \$0.0001 per share, of the registrant issued and outstanding.

LogicMark, Inc.  
Form 10-Q

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March 31, 2026

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PART I. FINANCIAL INFORMATION

Item 1. Condensed Financial Statements (Unaudited)

LogicMark, Inc.  
CONDENSED BALANCE SHEETS  
(Unaudited)

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 2,109,529	\$ 3,567,487
Investments	5,377,685	5,943,218
Accounts receivable, net	6,384	5,812
Inventory	1,841,286	1,400,305
Prepaid expenses and other current assets	693,195	681,265
<b>Total Current Assets</b>	<u>10,028,079</u>	<u>11,598,087</u>
Property and equipment, net	128,325	113,929
Right-of-use assets, net	311,133	324,058
Product development costs, net of amortization of \$942,887 and \$833,452, respectively	1,446,414	1,257,447
Software development costs, net of amortization of \$1,468,495 and \$1,183,765, respectively	2,223,878	2,454,909
Goodwill	3,143,662	3,143,662
Other intangible assets, net of amortization of \$7,380,550 and \$7,190,101, respectively	1,224,017	1,414,466
<b>Total Assets</b>	<u>\$ 18,505,508</u>	<u>\$ 20,306,558</u>
<b>Liabilities, Series C Redeemable Preferred Stock and Stockholders' Equity</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 344,637	\$ 563,990
Accrued expenses	1,016,063	1,128,424
Deferred revenue	231,092	239,916
<b>Total Current Liabilities</b>	<u>1,591,792</u>	<u>1,932,330</u>
Other long-term liabilities	269,049	282,899
<b>Total Liabilities</b>	<u>1,860,841</u>	<u>2,215,229</u>
<b>Commitments and Contingencies (Note 9)</b>		
<b>Series C Redeemable Preferred Stock</b>		
Series C redeemable preferred stock, par value \$0.0001 per share: 2,000 shares designated; 1 share issued and outstanding as of March 31, 2026 and December 31, 2025, aggregate liquidation preference of \$2,000,000 as of March 31, 2026 and December 31, 2025	1,807,300	1,807,300
<b>Stockholders' Equity</b>		
Preferred stock, par value \$0.0001 per share: 80,000,000 shares authorized		
Series F preferred stock, par value \$0.0001 per share: 1,333,333 shares designated; 106,333 shares issued and outstanding as of March 31, 2026 and December 31, 2025, aggregate liquidation preference of \$319,000 as of March 31, 2026 and December 31, 2025	319,000	319,000
Common stock, par value \$0.0001 per share: 800,000,000 shares authorized; 906,059 issued and outstanding as of March 31, 2026 and December 31, 2025	91	91
Additional paid-in capital	132,601,746	132,597,001
Accumulated deficit	(118,083,470)	(116,632,063)
<b>Total Stockholders' Equity</b>	<u>14,837,367</u>	<u>16,284,029</u>
<b>Total Liabilities, Series C Redeemable Preferred Stock and Stockholders' Equity</b>	<u>\$ 18,505,508</u>	<u>\$ 20,306,558</u>

The accompanying notes are an integral part of these unaudited condensed financial statements.

**LogicMark, Inc.**  
**CONDENSED STATEMENTS OF OPERATIONS**  
(Unaudited)

	<b>For the Three Months Ended March 31,</b>	
	<b>2026</b>	<b>2025</b>
<b>Revenues</b>	\$ 3,214,280	\$ 2,591,824
<b>Costs of goods sold</b>	977,492	946,597
<b>Gross Profit</b>	<u>2,236,788</u>	<u>1,645,227</u>
<b>Operating Expenses</b>		
Direct operating cost	377,679	343,626
Advertising costs	78,375	174,590
Selling and marketing	805,550	517,100
Research and development	123,436	155,489
General and administrative	1,728,733	2,269,504
Other expense	16,281	49,611
Depreciation and amortization	612,101	499,425
<b>Total Operating Expenses</b>	<u>3,742,155</u>	<u>4,009,345</u>
<b>Operating Loss</b>	(1,505,367)	(2,364,118)
<b>Other Income</b>		
Interest income	96,227	45,213
Other (expense) income, net	(42,267)	127,919
<b>Total Other Income</b>	<u>53,960</u>	<u>173,132</u>
<b>Loss Before Income Taxes</b>	(1,451,407)	(2,190,986)
Income tax expense	-	-
<b>Net Loss</b>	<u>(1,451,407)</u>	<u>(2,190,986)</u>
Preferred stock dividends	(75,000)	(75,000)
<b>Net Loss Attributable to Common Stockholders</b>	<u>(1,526,407)</u>	<u>(2,265,986)</u>
Net Loss Attributable to Common Stockholders Per Share - Basic and Diluted	<u>\$ (1.68)</u>	<u>\$ (93.50)</u>
Weighted Average Number of Common Shares Outstanding - Basic and Diluted	<u>906,059</u>	<u>24,235</u>

The accompanying notes are an integral part of these unaudited condensed financial statements.

**LogicMark, Inc.**  
**CONDENSED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY**  
(Unaudited)

	<b>Three Months Ended March 31, 2026</b>						
	<b>Preferred Stock</b>		<b>Common Stock</b>		<b>Additional</b>	<b>Accumulated</b>	<b>Total</b>
	<b>Shares</b>	<b>Amount</b>	<b>Shares</b>	<b>Amount</b>	<b>Paid-in Capital</b>	<b>Deficit</b>	
<b>Balance - January 1, 2026</b>	<b>106,333</b>	<b>\$ 319,000</b>	<b>906,059</b>	<b>\$ 91</b>	<b>\$ 132,597,001</b>	<b>\$ (116,632,063)</b>	<b>\$ 16,284,029</b>
Stock-based compensation expense	-	-	-	-	79,745	-	79,745
Series C preferred stock dividends	-	-	-	-	(75,000)	-	(75,000)
Net loss	-	-	-	-	-	(1,451,407)	(1,451,407)
<b>Balance - March 31, 2026</b>	<b>106,333</b>	<b>\$ 319,000</b>	<b>906,059</b>	<b>\$ 91</b>	<b>\$ 132,601,746</b>	<b>\$ (118,083,470)</b>	<b>\$ 14,837,367</b>
	<b>Three Months Ended March 31, 2025</b>						
	<b>Preferred Stock</b>		<b>Common Stock</b>		<b>Additional</b>	<b>Accumulated</b>	<b>Total</b>
	<b>Shares</b>	<b>Amount</b>	<b>Shares</b>	<b>Amount</b>	<b>Paid-in Capital</b>	<b>Deficit</b>	
<b>Balance - January 1, 2025</b>	<b>106,953</b>	<b>\$ 791,245</b>	<b>3,198</b>	<b>\$ -</b>	<b>\$ 118,758,596</b>	<b>\$ (109,164,636)</b>	<b>\$ 10,385,205</b>
Stock-based compensation expense	-	-	-	-	436,810	-	436,810
Issuance of restricted stock	-	-	250	-	17,522	-	17,522
Sale of common stock, warrants and pre-funded warrants pursuant to a registration statement on Form S-1	-	-	3,013	-	14,377,835	-	14,377,835
Fees incurred in connection with equity offerings	-	-	-	-	(1,766,695)	-	(1,766,695)
Warrants exercised for common stock	-	-	29,529	3	22,144	-	22,147
Warrants exercised for common stock on a cashless basis	-	-	186,942	19	(19)	-	-
Conversion of Series H preferred stock for common stock	(310)	(472,245)	215	-	472,245	-	-
Redemption of Series I preferred stock	(310)	-	-	-	-	-	-
Series C preferred stock dividends	-	-	-	-	(75,000)	-	(75,000)
Net loss	-	-	-	-	-	(2,190,986)	(2,190,986)
<b>Balance - March 31, 2025</b>	<b>106,333</b>	<b>\$ 319,000</b>	<b>223,147</b>	<b>\$ 22</b>	<b>\$ 132,243,438</b>	<b>\$ (111,355,622)</b>	<b>\$ 21,206,838</b>

The accompanying notes are an integral part of these unaudited condensed financial statements.

**LogicMark, Inc.**  
**CONDENSED STATEMENTS OF CASH FLOWS**  
**(Unaudited)**

	<b>For the Three Months Ended March 31,</b>	
	<b>2026</b>	<b>2025</b>
<b>Cash Flows from Operating Activities</b>		
Net loss	\$ (1,451,407)	\$ (2,190,986)
<b>Adjustments to reconcile net loss to net cash used in operating activities:</b>		
Depreciation	27,487	29,052
Stock-based compensation	79,745	454,332
Amortization of intangible assets	190,449	190,449
Amortization of product development costs	109,435	108,339
Amortization of software development costs	284,730	171,585
Loss on disposal of fixed assets	1,617	-
Amortization of operating lease right-of-use assets	12,925	-
Change in unrealized loss (gain) on investments	683	(4,291)
<b>Changes in operating assets and liabilities:</b>		
Accounts receivable	(572)	(230,432)
Inventory	(440,981)	359,418
Prepaid expenses and other current assets	(11,930)	(95,877)
Accounts payable	(308,237)	(361,534)
Accrued expenses	(118,361)	(206,704)
Deferred revenue	(8,824)	124,963
Other long-term liabilities	(13,850)	-
<b>Net Cash Used in Operating Activities</b>	<b>(1,647,091)</b>	<b>(1,651,686)</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of equipment and website development	(26,801)	-
Product development costs	(222,884)	-
Software development costs	(51,032)	(173,524)
Redemption/sale of government securities	1,792,458	-
Purchase of investments in government securities	(1,227,608)	(5,994,900)
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>264,133</b>	<b>(6,168,424)</b>
<b>Cash Flows from Financing Activities</b>		
Proceeds from the sale of common stock and warrants	-	14,377,835
Fees paid in connection with equity offerings	-	(1,321,751)
Proceeds from exercise of warrants for common stock	-	22,147
Series C redeemable preferred stock dividends	(75,000)	(75,000)
<b>Net Cash (Used in) Provided by Financing Activities</b>	<b>(75,000)</b>	<b>13,003,231</b>
<b>Net (Decrease) Increase in Cash and Cash Equivalents</b>	<b>(1,457,958)</b>	<b>5,183,121</b>
<b>Cash and Cash Equivalents - Beginning of Period</b>	<b>3,567,487</b>	<b>3,806,915</b>
<b>Cash and Cash Equivalents - End of Period</b>	<b>\$ 2,109,529</b>	<b>\$ 8,990,036</b>
<b>Supplemental Disclosures of Cash Flow Information:</b>		
<b>Non-cash investing and financing activities:</b>		
Series H preferred stock conversion to common stock	\$ -	\$ 472,245
Website development costs included in accounts payable	16,699	680
Fees in connection with offering costs included in accounts payable and accrued expenses	-	444,944
Product development costs included in accounts payable and accrued expenses	75,518	-
Software development costs included in accounts payable and accrued expenses	2,667	189,298

The accompanying notes are an integral part of these unaudited condensed financial statements.

**LogicMark, Inc.**  
**NOTES TO CONDENSED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 1 - ORGANIZATION AND PRINCIPAL BUSINESS ACTIVITIES**

LogicMark, Inc. (“LogicMark,” the “Company,” or “we”) was incorporated in the State of Delaware on February 8, 2012 and was reincorporated in the State of Nevada on June 1, 2023. LogicMark operates its business in one segment and provides personal emergency response systems (“PERS”), health communications devices, and Internet of Things technology that creates a connected care platform. The Company’s devices give people the ability to receive care at home and confidence to age independently. LogicMark revolutionized the PERS industry by incorporating two-way voice communication technology directly in the medical alert pendant and providing life-saving technology at a price point everyday consumers could afford. The PERS technologies are sold direct-to-consumer through the Company’s eCommerce platform, to retailers and resellers, and to the United States Veterans Health Administration (“VHA”).

Through June 1, 2025, the Company’s Common Stock was traded on the Nasdaq Capital Market. Effective June 2, 2025, the Company’s Common Stock has been publicly quoted on a market operated by the OTC Markets Group Inc. under the symbol “LGMK”.

**NOTE 2 - LIQUIDITY AND MANAGEMENT PLANS**

The Company generated an operating loss of \$1.5 million, a net loss of \$1.5 million, and cash used in operations of \$1.6 million for the three months ended March 31, 2026. As of March 31, 2026, the Company had cash and cash equivalents of \$2.1 million and investments of \$5.4 million in U.S. government securities. As of March 31, 2026, the Company had working capital of \$8.4 million compared to working capital as of December 31, 2025 of \$9.7 million.

Given the Company’s cash position and investment position as of March 31, 2026 and its projected cash flow from operations, the Company believes that it will have sufficient capital to sustain operations for a period of at least one year following the date of this filing. The Company may also raise funds through equity or debt offerings in the future to further accelerate the execution of its long-term strategic plan to develop and commercialize its core products.

**NOTE 3 - BASIS OF PRESENTATION**

The accompanying unaudited condensed financial statements have been prepared in accordance with U.S. generally accepted accounting principles (“U.S. GAAP”) and applicable rules and regulations of the U.S. Securities and Exchange Commission (“SEC”) regarding interim financial reporting. In the opinion of management, the information herein reflects all adjustments, consisting only of normal recurring adjustments, except as otherwise noted, considered necessary for a fair statement of results of operations, financial position, stockholders’ equity, and cash flows. The results for the interim periods presented are not necessarily indicative of the results expected for any future period. The following information should be read in conjunction with the audited financial statements and notes thereto included in the Company’s Annual Report on Form 10-K for the year ended December 31, 2025, which was filed with the SEC on March 27, 2026.

Net loss per share and share data for the three months ended March 31, 2025 have been retroactively adjusted to reflect the 1-for-750 reverse stock split that occurred on October 28, 2025. See Note 7.

**LogicMark, Inc.**  
**NOTES TO CONDENSED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***USE OF ESTIMATES IN THE CONDENSED FINANCIAL STATEMENTS***

U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the condensed financial statements and the reported amounts of revenues and expenses during the reporting period. The Company's management evaluates these significant estimates and assumptions, including those related to the fair value of acquired assets and liabilities, stock-based compensation, income taxes, long-lived assets, inventories, carrying amount and estimated useful lives of long-lived assets, income tax recoverability of deferred tax assets and provisions, standalone selling price estimate of subscription revenue, period of recognition of subscription revenue and other matters that affect the financial statements and disclosures. Actual results could differ from those estimates.

***CASH AND CASH EQUIVALENTS***

The Company considers all highly liquid securities with an original maturity date of three months or less when purchased to be cash equivalents. Due to their short-term nature, cash equivalents are carried at cost, which approximates fair value. The Company had cash equivalents of \$1.8 million and \$2.9 million as of March 31, 2026 and December 31, 2025, respectively.

***INVESTMENTS***

Investments include investments in U.S. government securities, which are classified as available for sale. Investments with original maturities at the date of purchase greater than approximately three months but less than a year are classified as short-term investments, as they represent the investment of cash available for current operations. The Company has investments of \$5.4 million invested in U.S. government securities as of March 31, 2026. See Note 6 for more details.

***CONCENTRATIONS OF CREDIT RISK***

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash, cash equivalents and investments. The Company maintains its cash, cash equivalents and investments balances in large well-established financial institutions located in the United States. At times, the Company's cash balances may be uninsured or in deposit accounts that exceed the Federal Deposit Insurance Corporation insurance limits.

***REVENUE RECOGNITION***

We enter into contracts with customers that may include combinations of product and subscription services, resulting in arrangements containing multiple performance obligations. The Company's revenues consist of product sales to either end customers, to resellers or direct bulk sales to the VHA. The Company's revenues are derived from contracts with customers, which are in most cases customer purchase orders. For each contract, the promise to transfer the title of the product, each of which is individually distinct, is considered to be the identified performance obligation. As part of the consideration promised in each contract, the Company evaluates the customer's credit risk. Our contracts do not have any financing components, as payments are mostly prepaid, or in limited cases, due net 30 days after the invoice date. The majority of prepaid contracts are with the VHA, which consists of the majority of the Company's revenues. The Company's products are almost always sold at fixed prices. In determining the transaction price, we evaluate whether the price is subject to any refunds, due to product returns or adjustments due to volume discounts, rebates, or price concessions to determine the net consideration we expect to be entitled to. The Company's sales are primarily recognized at a point-in-time under the core principle of recognizing revenue when title transfers to the customer, which generally occurs when the Company ships the product from its fulfillment center to our customers, when our customer accepts and has legal title of the goods, and the Company has a present right to payment for such goods. Based on the respective contract terms, most of our contract revenues are recognized either (i) upon shipment based on free on board shipping point, or (ii) when the product arrives at its destination.

**LogicMark, Inc.**  
**NOTES TO CONDENSED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

In cases where the Company enters into contracts with customers that contain multiple performance obligations for product and subscription services, we allocate the transaction price for the contract among the performance obligations on a relative standalone selling price (“SSP”) basis, which is generally not directly observable and requires the Company to estimate SSP based on management judgment by considering available data such as internal margin objectives, pricing strategies, as well as other observable inputs. Subscription services revenue in these cases is recognized over time.

The Company offers leased products coupled with monthly subscription services. We account for the revenue from its lease contracts by utilizing the single component accounting policy. This policy requires the Company to account for, by class of underlying asset, the lease component and non-lease component(s) associated with each lease as a single component if two criteria are met: (1) the timing and pattern of the lease component and the non-lease component are the same and (2) the lease component would be classified as an operating lease, if accounted for separately. The Company has determined that its leased product meets the criteria for operating leases and has the same timing and pattern of transfer as its monthly subscription services. The Company has elected the lessor practical expedient within Accounting Standard Codification (“ASC”) 842 *Leases* and recognizes, measures, presents, and discloses the revenue for the new offering based upon the predominant component, either the lease or non-lease component. The Company recognizes revenue under ASC 606, *Revenue Recognition from Contracts with Customers* for its leased products for which it has estimated that the non-lease components of the new offering are the predominant component of the contract.

*Disaggregated Revenue*

	<b>March 31, 2026</b>	<b>March 31, 2025</b>
Revenue		
Product	\$ 2,954,741	\$ 2,506,620
Subscription	259,539	85,204
<b>Total</b>	<b>\$ 3,214,280</b>	<b>\$ 2,591,824</b>

For the three months ended March 31, 2026 and 2025, the Company’s sales recognized over time were \$0.2 million and \$85.2 thousand, respectively.

***SALES TO DEALERS AND RESELLERS***

The Company maintains a reserve for claims and returns as a refund liability. The reserve is recorded as a reduction to revenue in the same period that the related revenue is recorded and is calculated based on an analysis of historical claims and returns over a period of time to appropriately account for current pricing and business trends. Similarly, sales returns and allowances are recorded based on historical return rates, as a reduction to revenue with a corresponding reduction to cost of goods sold for the estimated cost of inventory that is expected to be returned. These reserves were not material as of March 31, 2026 and December 31, 2025.

***SHIPPING AND HANDLING***

Amounts billed to customers for shipping and handling are included in revenues. The related freight charges incurred by the Company are included in cost of goods sold and were \$43.0 thousand and \$67.5 thousand for the three months ended March 31, 2026 and March 31, 2025, respectively.

***ACCOUNTS RECEIVABLE - NET***

For the three months ended March 31, 2026 and 2025, the Company’s revenues were primarily the result of shipments to VHA hospitals and clinics, which are made in most cases on a prepaid basis. The Company also sells its products to dealers and resellers, typically providing customers with modest trade credit terms. Sales made to dealers and resellers are done with limited rights of return and are subject to the normal warranties offered to the ultimate consumer for product defects.

Accounts receivable is stated at net realizable value. The Company regularly reviews accounts receivable balances and adjusts the accounts receivable allowance for credit losses as necessary whenever events or circumstances indicate the carrying value may not be recoverable. As of March 31, 2026 and December 31, 2025, the allowance for credit losses was immaterial.

**LogicMark, Inc.**  
**NOTES TO CONDENSED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**DEFERRED REVENUE**

Deferred revenue is recorded when the amounts invoiced to customers are in excess of revenue that can be recognized because performance obligations have not been satisfied, and control of the promised product or subscription services has not been transferred to the customer. Deferred revenue largely represents amounts invoiced in advance for subscription services, where revenue cannot be recognized yet.

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>
<b>Beginning Deferred Revenue</b>	<b>\$ 239,916</b>	<b>\$ 225,195</b>
Additions	237,711	893,018
Revenue recognized	(246,535)	(878,297)
<b>Ending Deferred Revenue</b>	<b><u>\$ 231,092</u></b>	<b><u>\$ 239,916</u></b>

The Company recognized sales of \$0.2 million for the three months ended March 31, 2026 that was included in the deferred revenue balance as of December 31, 2025. The Company recognized sales of \$53.5 thousand for the three months ended March 31, 2025, that was included in the deferred revenue balance as of December 31, 2024.

**INVENTORY**

The Company measures inventory at the lower of cost or net realizable value, defined as estimated selling prices in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation. Cost is determined using the first-in, first-out method.

The Company performs regular reviews of inventory quantities on hand and evaluates the realizable value of its inventories. The Company adjusts the carrying value of the inventory as necessary for excess, obsolete, and slow-moving inventory by comparing the individual inventory parts to forecasted product demand or production requirements. As of March 31, 2026, inventory comprised of \$0.6 million in finished goods on hand and \$1.2 million in inventory in-transit from vendors. As of December 31, 2025, inventory was comprised of \$1.4 million in finished goods on hand. As of December 31, 2025, there was no inventory in transit from vendor.

The Company is required to partially prepay for inventory with certain vendors. As of March 31, 2026 and December 31, 2025, \$0.4 million and \$0.5 million of prepayments, respectively, were made for inventory and are included in prepaid expenses and other current assets on the balance sheet.

**LONG-LIVED ASSETS**

Long-lived assets, such as property and equipment, and other intangible assets, are evaluated for impairment whenever events or changes in circumstances indicate the carrying value of an asset may not be recoverable. When indicators exist, the Company tests for the impairment of the definite-lived assets based on the undiscounted future cash flow the assets are expected to generate over their remaining useful lives, compared to the carrying value of the assets. If the carrying amount of the assets is determined not to be recoverable, a write-down to fair value is recorded. Management estimates future cash flows using assumptions about expected future operating performance. Management's estimates of future cash flows may differ from actual cash flow due to, among other things, technological changes, economic conditions, or changes to the Company's business operations.

**LogicMark, Inc.**  
**NOTES TO CONDENSED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***PROPERTY AND EQUIPMENT***

Property and equipment consisting of equipment, furniture, fixtures, website and other, is stated at cost. The costs of additions and improvements are generally capitalized and expenditures for repairs and maintenance are expensed in the period incurred. When items of property and equipment are sold or retired, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is included in income. Depreciation of property and equipment is provided utilizing the straight-line method over the estimated useful life of the respective asset as follows:

Equipment	3 years
Furniture and fixtures	3 to 5 years
Website and other	3 years

***GOODWILL***

Goodwill is reviewed annually in the fourth quarter, or when circumstances indicate that an impairment may have occurred. The Company first performs a qualitative assessment of goodwill impairment, which considers factors such as market conditions, performance compared to forecast, business outlook and unusual events. If the qualitative assessment indicates a possible goodwill impairment, goodwill is then quantitatively tested for impairment. The Company may elect to bypass the qualitative assessment and proceed directly to the quantitative test. If a quantitative goodwill impairment test is required, the fair value is determined using a variety of assumptions including estimated future cash flows using applicable discount rates (income approach), comparisons to other similar companies (market approach), and an adjusted balance sheet approach. As of March 31, 2026 and December 31, 2025, no indicators of impairment were noted.

***OTHER INTANGIBLE ASSETS***

The Company's intangible assets are related to the acquisition of LogicMark LLC in 2016, the former subsidiary that was merged with and into the Company, and are included in other intangible assets in the Company's balance sheet as of March 31, 2026 and December 31, 2025.

As of March 31, 2026, the other intangible assets were composed of patents of \$0.5 million; trademarks of \$0.6 million; and customer relationships of \$0.1 million. As of December 31, 2025, the other intangible assets are composed of patents of \$0.6 million; trademarks of \$0.7 million; and customer relationships of \$0.1 million. The Company amortizes these intangible assets using the straight-line method over their estimated useful lives which for the patents, trademarks and customer relationships are 11 years, 20 years, and 10 years, respectively. During the three months ended March 31, 2026 and 2025, the Company had amortization expense of \$0.2 million.

Amortization expense is estimated to be approximately \$0.4 million for the remainder of fiscal year 2026, \$0.3 million for fiscal year 2027, \$63 thousand for fiscal year 2028, \$63 thousand for fiscal year 2029 and approximately \$0.4 million thereafter.

***STOCK-BASED COMPENSATION***

The Company accounts for stock-based awards exchanged for employee services at the estimated grant date fair value of the award. The Company accounts for equity instruments issued to non-employees at their fair value on the measurement date. The measurement of stock-based compensation is subject to periodic adjustment as the underlying equity instrument vests or becomes non-forfeitable. Stock-based compensation charges are amortized over the vesting period or as earned. Stock-based compensation is recorded in the same component of operating expenses as if it were paid in cash.

***NET LOSS ATTRIBUTABLE TO COMMON STOCKHOLDERS PER SHARE***

Basic net loss attributable to common stockholders per share was computed using the weighted average number of shares of Common Stock, par value \$0.0001 per share ("Common Stock"), outstanding. Diluted net loss applicable to common stockholders per share ("Diluted net loss per share") includes the effect of diluted Common Stock equivalents. Potentially dilutive securities from the exercise of stock options to purchase 187,330 shares of Common Stock and warrants to purchase 12,396,490 shares of Common Stock as of March 31, 2026, were excluded from the computation of diluted net loss per share because the effect of their inclusion would have been anti-dilutive. Potentially dilutive securities from the exercise of stock options to purchase 183 shares of Common Stock and warrants to purchase 393,898 shares of Common Stock as of March 31, 2025, were excluded from the computation of diluted net loss per share because the effect of their inclusion would have been anti-dilutive.

**LogicMark, Inc.**  
**NOTES TO CONDENSED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***RESEARCH AND DEVELOPMENT AND PRODUCT AND SOFTWARE DEVELOPMENT COSTS***

Research and development costs are expenditures on new market development and related engineering costs. In addition to internal resources, the Company utilizes functional consulting resources, third-party software, and product development firms. The Company expenses all research and development costs as incurred until technological feasibility has been established for the product. Once technological feasibility is established, development costs including software and product design are capitalized until the product is available for general release to customers. Judgment is required in determining when technological feasibility of a product is established. For the three months ended March 31, 2026, the Company capitalized \$0.3 million in product development costs and \$53.7 thousand in software development costs. For the three months ended March 31, 2025, the Company did not capitalize costs for product development and capitalized \$0.4 million software development costs. Amortization of these costs was on a straight-line basis over three years and amounted to approximately \$0.1 million and \$0.3 million for product development and software development, respectively, for the three months ended March 31, 2026. Amortization expense amounted to approximately \$0.1 million and \$0.2 million for product development and software development, respectively, for the three months ended March 31, 2025.

***RECENT ACCOUNTING PRONOUNCEMENTS***

*Recently Issued Accounting Pronouncements – Not Yet Adopted*

In November 2024, the FASB issued ASU 2024-03, “Income Statement–Reporting Comprehensive Income–Expense Disaggregation Disclosures (Subtopic 220-40) Disaggregation of Income Statement Expenses” (“ASU 2024-03”), which enhances the disclosure of expenses on the income statement. ASU 2024-03 is effective for annual reporting periods beginning after December 15, 2026, and interim reporting periods within annual reporting periods beginning after December 15, 2027. The Company is currently evaluating ASU 2024-03 to determine its impact on the Company’s disclosures.

*Recently Adopted Accounting Pronouncements*

In July 2025, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) 2025-05, “Financial Instruments – Credit Loss (Topic 326) Measurement of Credit Losses for Accounts Receivable and Contract Assets” (“ASU2025-05”), which provides a practical expedient permitting an entity to assume that the conditions at the balance sheet date may remain unchanged over the life of the asset when estimating expected credit losses for current classified accounts receivable and contract assets. ASU 2025-05 is effective for annual reporting periods beginning after December 15, 2025, including interim periods within those fiscal years. Effective January 1, 2026, the Company adopted ASU 2025-05 and determined there was no material impact on the unaudited condensed financial statements.

**NOTE 5 - ACCRUED EXPENSES**

Accrued expenses consist of the following:

	<b>March 31, 2026</b>	<b>December 31, 2025</b>
Salaries, payroll taxes and vacation	\$ 362,960	\$ 248,923
Merchant card fees	29,051	20,368
Professional fees	74,797	99,298
Management incentives	200,661	450,000
Lease liability	51,345	48,821
Credit card liability	103,760	102,644
Other	193,489	158,370
<b>Totals</b>	<b>\$ 1,016,063</b>	<b>\$ 1,128,424</b>

Certain prior period amounts have been broken out of or included in “Other” to conform to current period presentation in the table above.

**LogicMark, Inc.**  
**NOTES TO CONDENSED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 6 - FAIR VALUE MEASUREMENTS**

The fair value of financial instruments is defined as an exit price, which is the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants. The degree of judgment used in measuring the fair value of assets and liabilities generally correlates to the level of pricing observability. Financial assets and liabilities with readily available, actively quoted prices or for which fair value can be measured from quoted prices in active markets generally have more pricing observability and require less judgment in measuring fair value. Conversely, financial assets and liabilities that are rarely traded or not quoted have less price observability and are generally measured at fair value using valuation models that require more judgment. These valuation techniques involve some level of management estimation and judgment, the degree to which depends on the price transparency of the asset, liability or market and the nature of the asset or liability. The Company has categorized its financial assets and liabilities measured at fair value into a three-level hierarchy.

*Valuation Hierarchy*

ASC 820, *Fair Value Measurements and Disclosures*, establishes a valuation hierarchy for disclosure of the inputs to valuation used to measure fair value. This hierarchy prioritizes the inputs into three broad levels as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 inputs are quoted prices for similar assets and liabilities in active markets or inputs that are observable for the asset or liability, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument.
- Level 3 inputs are unobservable inputs based on the Company’s own assumptions used to measure assets and liabilities at fair value.

The classification of a financial asset or liability within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement.

Cash and accounts payable approximate their fair values due to their short maturities. The Company measures the fair value of financial assets and liabilities based on the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The Company maximizes the use of observable inputs and minimizes the use of unobservable inputs when measuring fair value.

Level 2 assets measured at fair value on a recurring basis were as follows:

	<b>March 31, 2026 Fair Value Measurement</b>	<b>December 31, 2025 Fair Value Measurement</b>
U.S. government securities	\$ 5,377,685	\$ 5,943,218

**NOTE 7 - STOCKHOLDERS’ EQUITY AND REDEEMABLE PREFERRED STOCK**

**October 2025 Reverse Stock Split**

On October 28, 2025, the Company executed a 1-for-750 reverse split of its outstanding Common Stock and Series C Redeemable Preferred Stock. As a result of the reverse splits, each 750 pre-split shares of Common Stock outstanding and each 750 pre-split shares of Series C Redeemable Preferred Stock outstanding were automatically exchanged for one new share of each without any action on the part of the holders. The number of outstanding shares of Common Stock was reduced from 576,305,099 shares to 768,665 shares, and the number of outstanding shares of Series C Redeemable Preferred Stock was reduced to 1 share. 258 shares of Common Stock were issued as a result of the treatment of fractional shares in connection with this reverse stock split, which rounded up outstanding post-split shares to the nearest whole number. The reverse stock split did not affect the total number of shares of capital stock, including Series C Redeemable Preferred Stock, that the Company is authorized to issue.

Net loss per share and all share data as of and for the three months ended March 31, 2025 have been retroactively adjusted to reflect the reverse stock splits in accordance with ASC 260-10-55-12, “*Restatement of EPS Data*”.

**LogicMark, Inc.**  
**NOTES TO CONDENSED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 7 - STOCKHOLDERS' EQUITY AND REDEEMABLE PREFERRED STOCK (CONTINUED)**

**Certificates of Withdrawal**

On July 9, 2025, the Company filed with the Secretary of State of the State of Nevada certificates of withdrawal for its Series H Certificate of Designation and Series I Certificate of Designation in order to eliminate and cancel all designations, rights, preferences and limitations of the shares of Series H Preferred Stock and Series I Preferred Stock, respectively. Prior to the filing of each such certificate of withdrawal, all 1,000 authorized shares of Series H Preferred Stock had been converted into shares of Common Stock and all 1,000 authorized shares of Series I Preferred Stock had been redeemed, pursuant to the applicable provisions of the Series H Certificate of Designation and the Series I Certificate of Designation, respectively. Such shares have resumed the status of authorized but unissued shares of preferred stock of the Company. Each of the certificates of withdrawal for the Series H Preferred Stock and Series I Preferred Stock became effective upon their filing with the Secretary of State of the State of Nevada.

**February 2025 Public Offering**

On February 18, 2025 (the "Closing Date"), the Company, in connection with a best efforts public offering (the "February Offering"), sold an aggregate of (x) 3,014 units of the Company (the "Units") at an offering price of \$442.50 per Unit, consisting of (i) 3,014 shares of Common Stock, (ii) Series C warrants (the "Series C Warrants") to purchase up to 3,014 shares of Common Stock, and (iii) Series D warrants (the "Series D Warrants") to purchase up to 3,014 shares of Common Stock; and (y) 29,529 pre-funded units of the Company (the "Pre-Funded Units") at an offering price \$441.75 per Pre-Funded Unit, consisting of (i) pre-funded Common Stock purchase warrants exercisable for up to 29,529 shares of Common Stock at \$0.75 per share (the "Pre-Funded Warrants"), (ii) Series C Warrants exercisable for up to 29,529 shares of Common Stock and (iii) Series D Warrants exercisable for up to 29,529 shares of Common Stock, pursuant to (a) the Company's registration statement on Form S-1, as amended (File No. 333-284135), filed by the Company with the SEC under the Securities Act, which the SEC declared effective on February 14, 2025, (b) the Registration Statement on Form S-1MEF (File No. 333-284997), filed by the Company with the SEC on February 14, 2025 pursuant to Rule 462(b) of the Securities Act, and (c) securities purchase agreements, each dated February 18, 2025, between the Company and each of the purchasers signatory thereto (the "February Purchasers"). The Series D Warrants can be exercised on an alternate cashless basis which would result in holders receiving three (3) times the number of Common Stock if such election is made. On the Closing Date, the Company received gross proceeds of approximately \$14.4 million, before deducting placement agent commissions and estimated February Offering expenses.

The Company has used the net proceeds from the February Offering for additional sales and marketing investments, working capital and other general corporate purposes. As of December 31, 2025, the February Purchasers exercised all of their Pre-Funded Warrants for an aggregate of 29,529 shares of Common Stock. In addition, the exercise price for the Series C Warrants and Series D Warrants were subject to an adjustment due to the Company obtaining stockholder approval for the issuance of the underlying shares on March 27, 2025 and the "October 28, 2025 Reverse Stock Split" (refer to Note 7), which resulted in a new exercise price of \$1.17 per Series C Warrant share and \$88.50 per Series D Warrant share and the number of shares of Common Stock issuable upon a cash exercise of such Warrants correspondingly increased to 12,347,781 shares and 244,070 shares for the Series C Warrants and Series D Warrants, respectively. As of December 31, 2025, the February Purchasers exercised all of their Series D Warrants and received 732,202 shares of Common Stock on an alternative cashless basis.

**LogicMark, Inc.**  
**NOTES TO CONDENSED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 7 - STOCKHOLDERS' EQUITY AND REDEEMABLE PREFERRED STOCK (CONTINUED)**

**Series C Redeemable Preferred Stock**

In May 2017, the Company authorized the Series C Redeemable Preferred Stock. Holders of Series C Redeemable Preferred Stock are entitled to receive dividends of 15% per year, payable in cash. For each of the three months ended March 31, 2026 and 2025, the Company recorded Series C Redeemable Preferred Stock dividends amounting to \$75 thousand.

The Series C Redeemable Preferred Stock may be redeemed by the Company at the Company's option in cash at any time, in whole or in part, upon payment of the stated value of the Series C Redeemable Preferred Stock and unpaid dividends. If a "fundamental change" occurs, the Series C Redeemable Preferred Stock shall be immediately redeemed in cash equal to the stated value of the Series C Redeemable Preferred Stock, and unpaid dividends. A fundamental change includes but is not limited to any change in the ownership of at least fifty percent of the voting stock; liquidation or dissolution; or the Common Stock ceases to be listed on the market upon which it currently trades.

The holder of the Series C Redeemable Preferred Stock is entitled to vote on any matter submitted to the stockholders of the Company for a vote. One share of Series C Redeemable Preferred Stock carries the same voting rights as one share of Common Stock.

A redeemable equity security is to be classified as temporary equity if it is conditionally redeemable upon the occurrence of an event that is not solely within the control of the issuer. Upon the determination that such events are probable, the equity security would be classified as a liability. Given the Series C Redeemable Preferred Stock contains a fundamental change provision, the security is considered conditionally redeemable. Therefore, the Company has classified the Series C Redeemable Preferred Stock as temporary equity in the balance sheets as of March 31, 2026 and December 31, 2025 until such time that events occur that indicate otherwise.

**Warrants**

The following table summarizes the Company's warrants outstanding and exercisable as of March 31, 2026 and December 31, 2025:

	<u>Number of Warrants</u>	<u>Weighted Average Exercise Price</u>	<u>Weighted Average Remaining Life In Years</u>	<u>Aggregate Intrinsic Value</u>
<b>Outstanding and exercisable at January 1, 2026</b>	12,396,491	\$ 3.12	4.13	\$ -
Expired warrants	(1)	2,437,500.00	-	-
<b>Outstanding and exercisable at March 31, 2026</b>	<u>12,396,490</u>	\$ 2.93	3.89	\$ -

**LogicMark, Inc.**  
**NOTES TO CONDENSED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 8 - STOCK INCENTIVE PLANS**

**2023 Stock Incentive Plan**

On March 7, 2023, the Company's stockholders approved the 2023 Stock Incentive Plan ("2023 Plan"). The aggregate maximum number of shares of Common Stock that may be issued under the 2023 Plan was 92 shares for the 2023 fiscal year; thereafter, the maximum number is limited to 15% of the outstanding shares of Common Stock, calculated on the first business day of each fiscal quarter. As of March 31, 2026, the maximum number of shares of Common Stock that may be issued under the 2023 Plan is 187,277. Under the 2023 Plan, options which are forfeited or terminated, settled in cash in lieu of shares of Common Stock, or settled in a manner such that shares are not issued, will again immediately become available to be issued. If shares of Common Stock are withheld from payment of an award to satisfy tax obligations with respect to the award, those shares of Common Stock will be treated as shares that have been issued under the 2023 Plan and will not again be available for issuance.

*Stock Options*

During the three months ended March 31, 2026, the Company issued an aggregate of 700 stock options under the 2023 Plan, vesting over a period of four years to an employee with an exercise price of \$0.70 per share in consideration for services provided to the Company. As of March 31, 2026, the unrecognized compensation cost related to non-vested stock options was \$63.9 thousand.

During the three months ended March 31, 2025, the Company issued 124 stock options vesting over a period of four years to employees with an exercise price of \$1,125.00 per share. In addition, 36 fully vested stock options were granted to four non-employee directors at an exercise price of \$1,125.00 per share. The aggregate fair value of the shares issued to the directors was \$39.3 thousand. As of March 31, 2025, the unrecognized compensation cost related to non-vested stock options was \$0.6 million.

During the three months ended March 31, 2026, 700 stock options were forfeited by participants under the 2023 Plan. During the three months ended March 31, 2025, 1 stock option was forfeited by participants and 1 stock option was cancelled under the 2023 Plan.

*Restricted Stock*

During the three months ended March 31, 2026, the Company granted no shares of restricted Common Stock under the 2023 Plan to employees and consultants, in accordance with the terms of the applicable employment and consulting agreements with the Company. The unamortized compensation cost as of March 31, 2026, related to all outstanding restricted stock was \$0.4 million.

During the three months ended March 31, 2025, the Company granted 250 shares of restricted Common Stock under the 2023 Plan to five employees and consultants, in accordance with the terms of the applicable employment and consulting agreements with the Company. Such shares vest over four years commencing on January 2, 2025, with a quarter to vest on the anniversary of the grant, and thereafter in quarterly amounts until the entire award has vested, so long as each remains in the service of the Company. The fair value of restricted stock granted was \$0.3 million and the unamortized compensation cost as of March 31, 2025, related to all outstanding restricted stock was \$0.4 million.

The following table summarizes the Company's restricted stock awards unvested as of March 31, 2026 and March 31, 2025

	<u>March 31,</u> <u>2026</u>	<u>March 31,</u> <u>2025</u>
<b>Beginning Unvested</b>	132,135	5
Granted	-	250
Vested	(8,210)	(16)
Cancelled	(6,050)	-
<b>Ending Unvested</b>	<u>117,875</u>	<u>239</u>

**LogicMark, Inc.**  
**NOTES TO CONDENSED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 8 - STOCK INCENTIVE PLANS (CONTINUED)**

**Stock Option Modification**

During the three months ended March 31, 2026, the Company had no cancellations resulting in a modification date.

During the three months ended March 31, 2025, the Company cancelled 2 outstanding stock options under the 2023 Plan, the 2017 Stock Incentive Plan and the 2013 Long-Term Stock Incentive Plan and granted new stock options under the 2023 Plan which resulted in a new exercise price of \$1,125.00 per share and the issuance of 116 stock options. The new stock options continued to vest based on the original vesting schedule that had been attributable to the cancelled stock options. This resulted in an incremental stock-based compensation expense of \$69.4 thousand recorded as of the modification date.

**Stock-based Compensation Expense**

Total stock-based compensation expense during three months ended March 31, 2026 and 2025 pertaining to awards under the 2023 Plan amounted to \$79.8 thousand and \$0.5 million, respectively.

**NOTE 9 - COMMITMENTS AND CONTINGENCIES**

***LEGAL MATTERS***

From time to time, the Company may be involved in various claims and legal actions arising in the ordinary course of our business. There is no action, suit, proceeding, inquiry or investigation before or by any court, public board, government agency, self-regulatory organization or body pending or, to the knowledge of the executive officers of the Company, threatened against or affecting the Company, in which an adverse decision could have a material adverse effect upon our business, operating results, or financial condition.

***COMMITMENTS***

The Company leases warehouse space and equipment in the U.S., which are classified as operating leases expiring at various dates. The Company determines if an arrangement qualifies as a lease at the lease inception. Operating lease liabilities are recorded based on the present value of the future lease payments over the lease term, assessed as of the commencement date. The Company's real estate lease is for a fulfillment center, with a lease term of 5 years expiring in August 2025. In April 2025, the Company signed a lease agreement to renew the lease for the warehouse space and equipment currently being leased, effective September 1, 2025, for a term of 5 years and monthly payments of \$7,250. The Company has elected to account for the lease and non-lease components (insurance and property taxes) as a single lease component for its real estate leases. Lease payments, which includes lease components and non-lease components, are included in the measurement of the Company's lease liabilities to the extent that such payments are either fixed amounts or variable amounts based on a rate or index (fixed in substance) as stipulated in the lease contract. Any actual costs in excess of such amounts are expensed as incurred as variable lease cost.

The Company's lease agreements generally do not specify an implicit borrowing rate, and as such, the Company uses its incremental borrowing rate to calculate the present value of the future lease payments. The discount rate represents a risk-adjusted rate on a secured basis and is the rate at which the Company would borrow funds to satisfy the scheduled lease liability payment streams. The Company entered into a renewal five-year lease agreement in April 2025 for the warehouse space located in Louisville, Kentucky. The Right of Use ("ROU") asset value added as a result of this renewal lease agreement was \$0.3 million. The Company's ROU asset and lease liability accounts reflect the inclusion of this renewal lease in the Company's balance sheet as of March 31, 2026. The current monthly rent of \$7.3 thousand will increase by the annual 3% rate to the new monthly rent of \$7.6 thousand in September 2026.

**LogicMark, Inc.**  
**NOTES TO CONDENSED FINANCIAL STATEMENTS**  
**(Unaudited)**

**NOTE 9 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

For the three months ended March 31, 2026, total operating lease cost was \$32.3 thousand and was recorded in direct operating costs. Operating lease cost for the three months ended March 31, 2025 amounted to \$19.2 thousand and was recorded in direct operating costs. Operating lease cost is recognized on a straight-line basis over the lease term. The following summarizes (i) the future minimum undiscounted lease payments under the non-cancelable lease for each of the next three years and thereafter, incorporating the practical expedient to account for lease and non-lease components as a single lease component for our existing real estate lease, (ii) a reconciliation of the undiscounted lease payments to the present value of the lease liabilities, and (iii) the lease-related account balances on the Company's balance sheet as of March 31, 2026:

<b>Year Ending December 31,</b>	
2026 (excluding the three months ended March 31, 2026)	\$ 66,450
2027	91,900
2028	95,800
2029	99,600
2030	68,000
Total future minimum lease payments	421,750
Less imputed interest	(101,356)
Total present value of future minimum lease payments	<u>\$ 320,394</u>

**As of March 31, 2026**

Operating lease right-of-use assets	<u>\$ 311,133</u>
Accrued expenses	\$ 51,345
Other long-term liabilities	\$ 269,049
	<u>\$ 320,394</u>

**As of March 31, 2026**

Weighted Average Remaining Lease Term	4.42
Weighted Average Discount Rate	13.00%

**NOTE 10 - SEGMENT REPORTING**

The Company's operations are managed and reported to its Chief Executive Officer ("CEO"), Chia-Lin Simmons, the Company's chief operating decision maker ("CODM"), on a consolidated basis. The CODM assesses performance and allocates resources based on the Company's statements of operations, which assists the CODM to manage and evaluate the results of the business in a consolidated manner to drive efficiencies and develop uniform strategies. Accordingly, components and processes of the Company's operations are managed centrally, including contracting with the government, capitalizing and developing new products or software, including releases, customer service, marketing, and legal affairs. Segment asset information is not used by the CODM to allocate resources or manage the business. Under this reporting structure, the Company has one reportable segment. As a single reportable segment entity, the Company's segment performance measure is net loss attributable to Common Stockholders. Significant segment expenses are presented in the Company's statements of operations.

## Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations

The following discussion and analysis of our financial condition and results of operations for the three months ended March 31, 2026 should be read together with our condensed financial statements and related notes included elsewhere in this Quarterly Report on Form 10-Q for the three months ended March 31, 2026 (this “Form 10-Q”). This discussion and other disclosure in this Form 10-Q contain forward-looking statements and information relating to our business that reflect our current views and assumptions concerning future events and is subject to risks and uncertainties that may cause our or our industry’s actual results, levels of activity, performance, or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forward-looking statements. These forward-looking statements speak only as of the date of this Form 10-Q. Although we believe that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, or achievements. Except as required by applicable law, including the securities laws of the United States, we expressly disclaim any obligation or undertaking to disseminate any update or revisions of any of the forward-looking statements to reflect any change in our expectations with regard thereto or to conform to these statements to actual results.

### Overview

LogicMark, Inc. provides PERS, health communications devices, and Internet of Things technology that creates a connected care platform. The Company’s devices provide people with the ability to receive care at home and age independently and to check, manage and monitor a loved one’s health and safety remotely. The Company’s PERS devices incorporate two-way voice communication technology directly in the medical alert pendant and providing life-saving technology at a consumer-friendly price point aimed at everyday consumers. The Company is focused on modernizing remote monitoring to help people stay safe and live independently longer. The PERS technologies, as well as other personal safety devices, are sold direct to consumer through dealers and resellers, the Company’s eCommerce website (logicmark.com) and Amazon.com, as well as directly to the United States Veterans Health Administration. The Company was awarded a contract by the U.S. General Services Administration that enables the Company to distribute its products to federal, state, and local governments.

### Results of Operations

Three months ended March 31, 2026, compared with the three months ended March 31, 2025.

*Revenue, Cost of Goods Sold, and Gross Profit*

	Three Months Ended	
	March 31,	
	2026	2025
Revenue	\$ 3,214,280	\$ 2,591,824
Cost of Goods Sold	977,492	946,597
Gross Profit	\$ 2,236,788	\$ 1,645,227
Profit Margin	69.6%	63.5%

We experienced a 24% increase in revenue for the three months ended March 31, 2026, as compared to the same period ended March 31, 2025. The primary reason for the increase in revenue was due to continued higher sales of our Freedom Alert Mini units, and our upgraded Guardian Alert 911 Plus.

Gross profit margin was 69.6% for the three months ended March 31, 2026, up from 63.5% for the three months ended March 31, 2025, as a result of a decrease in shipping and fulfillment costs and a price increase that was implemented in late January 2026.

#### *Operating Expenses*

<b>Operating Expenses</b>	<b>Three Months Ended March 31,</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>2026</b>	<b>2025</b>		
Direct operating cost	\$ 377,679	\$ 343,626	\$ 34,053	10%
Advertising costs	78,375	174,590	(96,215)	(55)%
Selling and marketing	805,550	517,100	288,450	56%
Research and development	123,436	155,489	(32,053)	(21)%
General and administrative	1,728,733	2,269,504	(540,771)	(24)%
Other expense	16,281	49,611	(33,330)	(67)%
Depreciation and amortization	612,101	499,425	112,676	23%
<b>Total Expenses</b>	<b>\$ 3,742,155</b>	<b>\$ 4,009,345</b>	<b>\$ (267,190)</b>	<b>(7)%</b>

#### *Direct Operating Cost*

The \$34.1 thousand increase in direct operating cost for the three months ended March 31, 2026, compared to the same period ended March 31, 2025, was primarily driven by an increase in merchant fees due to higher revenues.

#### *Advertising Costs*

The \$96.2 thousand decrease in advertising costs for the three months ended March 31, 2026, compared to the same period ended March 31, 2025, was primarily driven by the shift away from sales to the business-to-consumer channel.

#### *Selling and Marketing*

The \$0.3 million increase in selling and marketing expenses for the three months ended March 31, 2026, compared to the same period ended March 31, 2025, was primarily driven by an increase in sales personnel and their related costs.

#### *Research and Development*

The \$32.1 thousand decrease in research and development costs for the three months ended March 31, 2026, compared to the same period ended March 31, 2025, was primarily driven by lower consultant costs.

### General and Administrative

The \$0.5 million decrease in general and administrative expense for the three months ended March 31, 2026 compared to the same period ended March 31, 2025, was primarily driven by a decrease in stock compensation due to fully vested stock options, lower consulting costs and lower legal fees.

### Other Income

	Three Months Ended March 31,		\$ Change	% Change
	2026	2025		
<b>Other Income</b>				
Interest income	\$ 96,227	\$ 45,213	\$ 51,014	113%
Other (expense) income, net	(42,267)	127,919	(170,186)	(133)%
<b>Total Other Income</b>	<b>\$ 53,960</b>	<b>\$ 173,132</b>	<b>\$ (119,172)</b>	<b>(69)%</b>

During the three months ended March 31, 2026 and 2025, the Company recorded \$96.2 thousand and \$45.2 thousand, respectively, of interest income generated from its cash and investment balances. During the three months ended March 31, 2025, the Company recognized the receipt of a \$0.1 million refund from the Internal Revenue Service in connection with its application of an employee retention credit for businesses.

### Liquidity and Capital Resources

#### Sources of Liquidity

The Company generated an operating loss of \$1.5 million, a net loss of \$1.5 million and cash used in operating activities of \$1.6 for the three months ended March 31, 2026. As of March 31, 2026, the Company had cash and cash equivalents of \$2.1 million and investments of \$5.4 million in U.S. government securities. At March 31, 2026, the Company had working capital of \$8.4 million, compared to working capital as of December 31, 2025 of \$9.7 million.

Given our cash and investment positions as of March 31, 2026, we believe we will have sufficient capital to sustain operations for at least twelve months from the date of the filing of our financial statements. We may, if deemed necessary, raise funds in the future through equity or debt offerings to further accelerate the execution of our long-term strategic plan to develop and commercialize our new products.

### Cash Flows

#### Cash Used in Operating Activities

During the three months ended March 31, 2026, net cash used in operating activities was \$1.6 million. During the three months ended March 31, 2025, net cash used in operating activities was \$1.7 million. Apart from the \$0.7 million and \$1.0 million, for the three months ended March 31, 2026 and 2025, respectively, in depreciation, amortization and stock-based compensation, our primary ongoing uses of operating cash relate to payments to vendors, salaries and related expenses for our employees and consulting and professional fees. Our vendors and consultants generally provide us with normal trade payment terms of Net 30.

### *Cash Provided by (Used in) Investing Activities*

During the three months ended March 31, 2026, we invested \$0.3 million in product development and software development and purchased \$1.2 million in U.S. government securities and sold/redeemed \$1.8 million in U.S. government securities. During the three months ended March 31, 2025, we invested \$0.2 million in software development and purchased \$6.0 million investment in government securities.

### *Cash (Used in) Provided by Financing Activities*

	Three Months Ended	
	March 31,	
	2026	2025
<b>Cash Flows from Financing Activities</b>		
Proceeds from sale of common stock and warrants	\$ -	\$ 14,377,835
Fees paid in connection with equity offerings	-	(1,321,751)
Proceeds from exercise of warrants for common stock	-	22,147
Series C redeemable preferred stock dividends	(75,000)	(75,000)
<b>Net Cash (Used in) Provided by Financing Activities</b>	<b>\$ (75,000)</b>	<b>\$ 13,003,231</b>

During the three months ended March 31, 2026 and 2025, we paid Series C Redeemable Preferred Stock dividends amounting to \$0.1 million each period. During the three months ended March 31, 2025, we completed a registered public offering of units and pre-funded units, consisting of Common Stock, warrants and pre-funded warrants, whereby we received gross proceeds of \$14.4 million. The Company also received gross proceeds from the exercise of all Pre-Funded Warrants of \$22.1 thousand. The February Offering and the exercise of Pre-funded Warrants resulted in a total of \$1.3 million in fees incurred.

### *Impact of Inflation and Tariffs*

We believe that our business has been modestly impacted by inflationary trends during the past four fiscal years. However, recent activity by the U.S. administration concerning tariffs and cost pressures coming from the war with Iran will likely increase our cost of fulfillment in fiscal year 2026. Should inflation continue to be a factor in the worldwide economy, it may increase the cost of purchasing products from our contract manufacturers in Asia, as well as the cost of certain raw materials, component parts and labor used in the production of our products. It is uncertain what impact new or existing tariffs, trade restrictions or retaliatory actions may have on us, the PERS industry or our customers. An escalation in trade tensions or the implementation of broader tariffs, trade restrictions or retaliatory measures on our products or components originating from countries outside the U.S. could adversely impact our ability to source necessary components, manufacture products at competitive cost, or sell our products at prices customers are willing to pay. We have been able to maintain our profit margins through selected price increases, higher productivity, better supply chain management, efficiency improvements, and through other cost reduction programs.

### *Off Balance Sheet Arrangements*

We do not have any relationships with unconsolidated entities or financial partnerships, such as entities often referred to as structured finance or special purpose entities, which would have been established for the purpose of facilitating off-balance sheet arrangements or other contractually narrow or limited purposes. In addition, we do not have any undisclosed borrowings or debt, and we have not entered into any synthetic leases. We are, therefore, not materially exposed to any financing, liquidity, market, or credit risk that could arise if we had engaged in such relationships.

### *Critical Accounting Policies*

There were no significant changes to our critical accounting policies and estimates during the three months ended March 31, 2026, from those disclosed in our Annual Report on Form 10-K for the year ended December 31, 2025.

**Item 3. Quantitative and Qualitative Disclosures about Market Risk.**

We are not required to provide the information required by this Item 3 as we are a smaller reporting company.

**Item 4. Controls and Procedures****Evaluation of Disclosure Controls and Procedures**

Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we are required to perform an evaluation of our disclosure controls and procedures, as such term is defined in Rule 13a-15(e) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), as of March 31, 2026. Management has concluded that our disclosure controls and procedures were effective as of March 31, 2026 to provide reasonable assurance that information required to be disclosed by us in reports we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC’s rules and forms, and is accumulated and communicated to our management, including our principal executive officer and principal financial officer, as appropriate to allow timely decisions regarding required disclosures.

**Changes in Internal Control over Financial Reporting**

There were no changes in the Company’s internal control over financial reporting that occurred during the three months ended March 31, 2026 that have materially affected or are reasonably likely to materially affect our internal control over financial reporting.

**Limitations of the Effectiveness of Internal Control**

Our management, including our Chief Executive Officer and Chief Financial Officer, do not expect that our disclosure controls and procedures will prevent all errors and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, have been detected. These inherent limitations include, but are not limited to, the realities that judgments in decision making can be faulty and that breakdowns can occur because of simple errors. Additionally, controls can be circumvented by the individual acts of a person, by collusion of two or more people, or by management override of the control. The design of any system of controls is also based in part upon certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Because of the inherent limitations in a cost-effective control system, misstatements due to error or fraud may occur and not be detected.

## PART II. OTHER INFORMATION

### Item 1. Legal Proceedings

From time to time, we may become subject to legal proceedings, claims, or litigation arising in the ordinary course of business. We are not presently a party to any other legal proceedings that in the opinion of our management, if determined adversely to us, would individually or taken together have a material adverse effect on our business, operating results, financial condition, or cash flows.

### Item 1A. Risk Factors

As a smaller reporting company, we are not required to provide the information required by this item.

### Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

None.

### Item 3. Defaults Upon Senior Securities

None.

### Item 4. Mine Safety Disclosures

Not applicable.

### Item 5. Other Information

None.

## Item 6. Exhibits

<b>Exhibit Number</b>	<b>Description</b>
31.1*	<a href="#">Certification of Principal Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002</a>
31.2*	<a href="#">Certification of Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002</a>
32.1	<a href="#">Certification of Principal Executive Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002</a>
32.2	<a href="#">Certification of Principal Financial Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002</a>
101.INS	Inline XBRL Instance Document
101.SCH	Inline XBRL Taxonomy Extension Schema Document
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase Document
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase Document
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase Document
104	Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101)

In accordance with SEC Release 33-8238, Exhibits 32.1 and 32.2 are being furnished and not filed.

\* Filed herewith.

**SIGNATURES**

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

**LogicMark, Inc.**

Date: May 15, 2026

By: /s/ Chia-Lin Simmons  
Chia-Lin Simmons  
Chief Executive Officer  
(Principal Executive Officer)

Date: May 15, 2026

By: /s/ Mark Archer  
Mark Archer  
Chief Financial Officer  
(Principal Financial Officer)

Date: May 15, 2026

By: /s/ Erica Torres  
Erica Torres  
Vice President Corporate Controller  
(Principal Accounting Officer)

**CERTIFICATION  
OF PRINCIPAL EXECUTIVE OFFICER  
PURSUANT TO 18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO SECTION 302 OF  
THE SARBANES-OXLEY ACT OF 2002**

I, Chia-Lin Simmons, as the principal executive officer of the registrant, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended March 31, 2026, of LogicMark, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 15, 2026

By: /s/ Chia-Lin Simmons  
Chia-Lin Simmons  
Chief Executive Officer  
(Duly Authorized Officer and  
Principal Executive Officer)

**CERTIFICATION  
OF PRINCIPAL FINANCIAL OFFICER  
PURSUANT TO 18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO SECTION 302 OF  
THE SARBANES-OXLEY ACT OF 2002**

I, Mark Archer, as the principal financial officer of the registrant, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended March 31, 2026, of LogicMark, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 15, 2026

/s/ Mark Archer

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Mark Archer  
Chief Financial Officer  
(Duly Authorized Officer and  
Principal Financial and Accounting Officer)

**CERTIFICATION  
OF PRINCIPAL EXECUTIVE OFFICER  
PURSUANT TO 18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO SECTION 906 OF  
THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of LogicMark, Inc. (the "Company") on Form 10-Q for the quarter ended March 31, 2026, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Chia-Lin Simmons, Chief Executive Officer of LogicMark, Inc., certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: May 15, 2026

By: /s/ Chia-Lin Simmons  
Chia-Lin Simmons  
Chief Executive Officer  
(Duly Authorized Officer and  
Principal Executive Officer)

**CERTIFICATION  
OF PRINCIPAL FINANCIAL OFFICER  
PURSUANT TO 18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO SECTION 906 OF  
THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of LogicMark, Inc. (the "Company") on Form 10-Q for the quarter ended March 31, 2026, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Mark Archer, Chief Financial Officer of LogicMark, Inc., certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: May 15, 2026

By: /s/ Mark Archer

Mark Archer  
Chief Financial Officer  
(Duly Authorized Officer and  
Principal Financial Officer)