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product offerings for U.S. Government satellite programs are similar in design and function to those used on commercial satellites, as described above. Â U.S. Government- Non-space Â In addition to space-based programs, the Companyâ€™s proprietary products have been used in airborne and ground-based guidance, navigation, communications, radar, sonar and electronic countermeasures and timing systems. The Company has developed and patented a low acceleration-sensitive technology which offers an approximate 100 times improvement in performance under shock, vibration and other environmental effects as compared to devices not so designed. Products are built in accordance with DOD standards and are in use on many of the U.S. Governmentâ€™s important military applications. The Company anticipates that adequate funds will be provided by the U.S. Government to ensure that these programs are sustained. Â 6 Table of Contents Â FEI-Elcom addresses RF microwave modules and subsystems up to 60 GHz including fast switching, ultra-low phase noise synthesizers, up-down converters, receivers, tuners, ceramic resonance oscillators and dielectric resonance oscillators. These instruments and components are mission critical for many applications in the EW market, including SATCOM communication, surveillance, intelligence collection (SIGINT, COMINT, MASINT, and ELINT) and threat simulation systems. Â FEI-Zyfer Segment: Â FEI-Zyfer designs, develops and manufactures products which provide PNT, primarily incorporating Global Navigation Satellite System(s) technology. FEI-Zyferâ€™s products make use of both â€œin-the-clearâ€ civil and â€œcrypto-securedâ€ military signals for GPS. FEI-Zyferâ€™s products are integrated into radar systems, airborne SIGINT/COMINT platforms, information networks, test equipment, military command and control terminals, and satellite ground stations. FEI-Zyferâ€™s products are an important extension of FEIâ€™s core product line, specifically in secure PNT for Command, Control, Communications, Computers, Combat Systems, Intelligence, Surveillance, and Reconnaissance (C5ISR). Recently identified threats to the communication capabilities of U.S. Government and to the public and enterprise networks through jamming, multi-path or â€œspoofingâ€ GPS signals may be mitigated by FEI-Zyferâ€™s technologies and products. High precision, ruggedized clocks combined with specialized software are essential for the security of government communication and systems. More than 91% of FEI-Zyferâ€™s revenues are derived from sales where the end user is the U.S. Government. Â BACKLOG Â As of April 30, 2024, the Companyâ€™s consolidated backlog amounted to approximately $78 million compared to $57 million, at the end of the prior fiscal year. Approximately 70% of the current backlog is expected to be filled during the Companyâ€™s fiscal year ending April 30, 2025. As of April 30, 2024, there were no amounts included in backlog under cost-plus or fixed-fee contracts that had not been funded. The Company excludes from backlog those contracts or awards for which it has not received authorization to proceed. On fixed price contracts, the Company excludes any unfunded portion. The Company expects any partially funded contracts to become fully funded over time and will add the additional funding to its backlog at that time. The backlog is subject to change for various reasons, including possible cancellation of orders, change orders, change in contract terms and other factors beyond the Companyâ€™s control. Accordingly, the backlog is not necessarily indicative of the revenues or profits (losses) which may be realized when the results of such contracts are reported. Â CUSTOMERS AND SUPPLIERS Â The Company markets its products both directly and through independent sales representative organizations located in the U.S., Europe and Asia. Sales to non-U.S. end-users totaled approximately 4% and 3% of net revenues in fiscal years 2024 and 2023, respectively. Â The Companyâ€™s products are sold to both commercial and governmental customers. For the years ended April 30, 2024 and 2023, approximately 98% and 95%, respectively, of the Companyâ€™s sales were made under contracts to the U.S. Government or subcontracts for U.S. Government end-use. Â During fiscal year 2024, Lockheed Martin Corporation (â€œLockheed Martinâ€), Northrop Grumman Company (â€œNorthrop Grummanâ€), Office of Naval Research and BAE Systems each accounted for more than 10% of the Companyâ€™s consolidated revenues. Â During fiscal year 2023, Lockheed Martin, Northrop Grumman, Office of Naval Research and BAE Systems each accounted for more than 10% of the Companyâ€™s consolidated revenues. Â The loss by the Company of any one of these customers could have a material adverse effect on the Companyâ€™s business. The Company believes its relationship with these companies is mutually satisfactory. Additionally, the Company is not aware of any prospect for the cancellation or significant reduction of any of its commercial or existing U.S. Government contracts; however, the cancellation or significant reduction of the Companyâ€™s commercial or existing U.S. Government contracts could also have a material adverse effect of the Companyâ€™s business. Â The Company purchases a variety of electrical and other components and materials for use in the manufacture of its products. The Company is not dependent upon any one supplier or source of supply for any of its materials and maintains alternative sources of supply for all of its purchases. The Company has found its suppliers generally reliable and price-competitive; however, recent quotes for various parts and materials reflect significantly increased delivery schedules and price increases. Where supply chain issues have been encountered, the Company has responded by changing the source of supply or redesigning products and replacing unavailable parts and materials with alternates wherever possible. FEI-NY is dependent on a limited number of suppliers for space qualified parts. If these suppliers were unable to deliver in reasonable time frames, then the prompt qualification of alternate suppliers may not be feasible or cost effective. Consequently, the Company could experience delays in delivery of its end products or costs in excess of what was originally quoted. Â 7 Table of Contents Â RESEARCH AND DEVELOPMENT Â The Companyâ€™s technological leadership continues to be an essential factor as it pursues future growth in revenues and earnings. The Company has focused its internal R&D efforts on improving the core physics and electronic performance in its time and frequency products, conducting research to develop new time and frequency technologies and capabilities, improving product manufacturability by seeking to reduce its production costs through product redesign and process improvements and other measures to take advantage of lower cost components. Â The Company continues to focus a significant portion of its own resources and efforts on developing hardware for satellites (commercial and U.S. Government) and terrestrial commercial communications systems, including wireless and GPS-related systems. During fiscal years 2024 and 2023, the Company expended $3.4 million and $3.1 million of its own funds, respectively, on such R&D activity. See Item 7, Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations. Additionally, the Company receives customer funding for specific R&D projects and anticipates additional funding from customers for future R&D initiatives. Although funding is obtained from customers, the Company retains the rights to any products developed. During fiscal years 2024 and 2023, some of the Companyâ€™s development resources were applied to the design-stage of fixed-price satellite payload sub-system programs. For fiscal year 2025, the resources to be allocated to R&D will depend on market conditions and identification of new opportunities, as was the case in fiscal year 2024. Â PATENTS AND LICENSES Â The Company believes that its business is generally not dependent on patent or license protection. Rather, it is primarily dependent upon the Companyâ€™s technical competence, the quality of its products and its prompt and responsible contract performance. However, employees working for the Company assign all rights to inventions to the Company, and the Company presently holds such patents and licenses. In certain limited circumstances, the U.S. Government may use or permit the use by the Companyâ€™s competitors of certain patents or licenses the government has funded. During fiscal year 2003, the Company received a broad and significant patent for proprietary quartz oscillator technology which the Company has incorporated into its legacy designs, and which it will incorporate into future designs, to exploit in both legacy and new applications. In 2006, the Company obtained a basic patent for its low g-sensitivity technology which management believes will permit greatly enhanced performance of devices on moving platforms and under externally imposed shock or vibration. The Companyâ€™s current patents run through 2026. Â COMPETITION Â The Company experiences competition in all areas of its business. Many of the Companyâ€™s competitors are larger, have greater financial resources and have larger R&D and marketing staffs. The Company has a strong history of competing successfully in this environment due to the quality, reliability and outstanding record of performance its products have achieved. The Company competes primarily on the basis of the accuracy, performance and reliability of its products, the ability of its products to function under severe conditions, such as in space or in other extremely hostile environments, and the Companyâ€™s track record of prompt and responsive contract performance and technical competence. The Company has unique and broad capabilities which include quartz and rubidium-based timing references and specialized RF microwave technology. With respect to very high precision products, the Company encounters fewer competitors than it does for lower precision products for which there are a significant number of suppliers. Â The Companyâ€™s principal competition for space products is the in-house capability of its major customers such as the Boeing Company, Northrop Grumman and Lockheed Martin, as well as a number of other firms capable of providing high-reliability microwave frequency generators. With respect to non-space products, such as systems for precision time for terrestrial secure communication and command and control, and products for multiple applications in the EW market, the Company competes with larger domestic companies such as Microchip Technology Inc. and Mercury Systems. Â The Company has previously outsourced certain manufacturing processes to third parties and to Russia-based Morion, in which the Company is a minority stockholder. The Company believes its ability to obtain raw materials, manufacture finished products, integrate them into systems and sub-systems and interface these systems with highly sophisticated end-user applications provides a strong competitive edge. Â 8 Table of Contents Â EMPLOYEES Â Due to the specialized nature of our business, our performance depends on identifying, attracting, developing, motivating, and retaining a highly skilled workforce in multiple areas, including engineering, science, manufacturing, information technology, cybersecurity and business development. The Company develops its workforce using a broad-based recruiting process to select talented individuals and by offering competitive compensation and benefits. Â The Company currently employs 207 employees (200 full-time and 7 part-time), all based in the U.S. No employees are represented by labor unions. We believe our relationships with our employees are favorable as reflected in high retention rates and increasing average length of service. Due to low turnover of employees, the average age of the workforce is increasing with time. Depending on growth in total employment and the average age of newly hired employees, replacement of key technical staff may be an issue in the future due to increased retirement. Â OTHER ASPECTS Â The Companyâ€™s business is not seasonal although it expects to experience some fluctuation in revenues during the second fiscal quarter as a result of summer holiday periods. Â INFORMATION ABOUT OUR EXECUTIVE OFFICERS Â The executive officers hold office until the annual meeting of the Board of Directors following the annual meeting of stockholders, subject to earlier removal by the Board of Directors. Â The names of all executive officers of the Company and all positions and offices with the Company which they presently hold are as follows: Â Thomas McClelland - President and Chief Executive Officer Â Â Â Oleandro Mancini - Senior Vice President, Business Development Â Â Â Steven L. Bernstein - Chief Financial Officer and Secretary and Treasurer Â Thomas McClelland, age 69, joined the Company as an engineer in 1984 and was elected Vice President, Commercial Products in March 1999. In fiscal year 2011, Dr. McClellandâ€™s title was modified to Vice President Advanced Development to describe his expanded role in the Company. In January 2020 Dr. McClellandâ€™s title was modified to Senior Vice President and Chief Scientist. In July 2022, Dr. McClelland was appointed the Companyâ€™s Interim President and Chief Executive Officer, in addition to his existing positions and responsibilities with the Company, following the resignation of the Companyâ€™s former President and Chief Executive Officer. On January 17, 2023, Dr. McClelland was appointed the Companyâ€™s President and Chief Executive Officer. Â Oleandro Mancini, age 75, joined the Company in August 2000 as Vice President, Business Development and was promoted to Senior Vice President in 2010. Prior to joining the Company, Mr. Mancini served from 1998 to 2000 as Vice President, Sales and Marketing at Satellite Transmission Systems, Inc. and from 1995 to 1998 as Vice President, Business Development at Cardion, Inc., a Siemens A.G. company. From 1987 to 1995, he held the position of Vice President, Engineering at Cardion, Inc. Â Steven L. Bernstein, age 59, joined the Company in April 2010 as its Controller and was appointed to the position of Chief Financial Officer in April 2016. In January 2019, Mr. Bernstein was also appointed as Secretary and Treasurer of the Company, in addition to his role as Chief Financial Officer. Prior to joining the Company, Mr. Bernstein worked in the North America accounting group of Arrow Electronics, a Fortune 500 electronics distributor. Â 9 Table of Contents Â Item 1A. Risk Factors Â Risks Related to Business Operations and Our Industry Â We rely heavily on U.S. Government programs for a substantial portion of our business. Accordingly, changes in U.S. Government priorities or delays or reductions in spending by the U.S. Government on such programs could have a material adverse effect on our business, financial position, results of operations and/or cash flows. Â Either as a prime contractor or as a subcontractor, we rely heavily on U.S. Government programs, from which we derived approximately 98% and 95% of our sales in fiscal 2024 and fiscal 2023, respectively. These U.S Government programs may be only partially or incrementally funded and are subject to potential termination. These programs may also be subject to funding reductions and/or delays due to changes in government priorities or other factors. Whether direct contracts with the U.S. Government or contracts with prime contractors to the U.S. Government, our contracts typically are funded at a level less than the full contract value and require periodic incremental additional funding in order to continue. Should circumstances change regarding funding and sufficient funding become unavailable, contracts may be terminated, delayed significantly or put on stop work status. Â U.S. Government contracts are subject to Congressional funding, which may be unavailable due to changes in priorities or subject to continuing resolution, which may result in funding reductions, eliminations or other effects that could impact our business. Furthermore, budget uncertainty, the risk of future budget cuts, the potential for U.S. Government shutdowns, and the federal debt ceiling could also adversely affect our industry and the funding for our current and future contracts. If appropriations are delayed or a government shutdown was to occur and was to continue for an extended period of time, we could be at risk of program or contract cancellations and other disruptions and nonpayment. Finally, shifting funding priorities or federal budget changes, could also result in reductions in overall spending on our contracts and projects, which could adversely impact our business, financial condition, results of operations and/or cash flows. Changes in funding priorities could reduce opportunities in existing programs and in future programs where we intend to compete. While we would expect to compete and be well positioned as the incumbent on existing programs, we may not be successful and, even if we are successful, the replacement programs may be funded at lower levels. Â We depend heavily on a small number of larger customers for a substantial portion of our business. The loss of one or more of our largest customers or programs could have a material adverse effect on our business, financial position, results of operations and/or cash flows. Â The Companyâ€™s products are sold to both commercial and governmental customers. For fiscal 2024 and fiscal 2023, approximately 98% and 95% of the Companyâ€™s sales, respectively, were made under contracts to the U.S. Government or subcontracts for U.S. Government end-use. As a subcontractor, the Company is reliant on a few large customers that generally hold the ultimate contract with the U.S. Government. During fiscal year 2024, Lockheed Martin, Northrop Grumman, Office of Naval Research and BAE Systems each accounted for more than 10% of the Companyâ€™s consolidated revenues. These customers typically incorporate our products into larger programs. If these customers encounter technical, financial or other issues unrelated to our products that affect the larger programâ€™s operations, the related program may be terminated or require expensive, unanticipated revisions. These issues, although unrelated to our products, could adversely impact us if our customersâ€™ contracts with the U.S. Government become subject to re-competition or are ultimately cancelled. Additionally, our larger customers are sophisticated corporations with large research and development staffs and budgets. If one or more sought to design and manufacture replacements for our products, they could potentially discontinue their need for our products. Alternatively, our larger customers could look to replace our products with the products of one or more of our competitors. The loss of the U.S. Government or one or more of our other larger customers or programs could adversely affect our business, financial position, results of operations and/or cash flows Â We use estimates when accounting for contracts. Changes in estimated contract revenues and/or changes in costs can affect our profitability and our overall financial position. Â Contract accounting requires significant judgment by the Companyâ€™s management with respect to estimating contract revenues and costs and making assumptions for possible schedule and technical issues. These costs include planned costs for all phases of the contract and, if needed, costs for any technical issues that arise. Due to the nature and complexity of many of our contracts, the estimation of total revenues and costs at completion is subject to many variables and often difficult to predict accurately. As a result, it has, and could in the future, be possible that the Companyâ€™s estimates when accounting for contracts may prove to be materially incorrect. Â 10 Table of Contents Â The Companyâ€™s operating income can be adversely affected when estimated contract costs increase. Reasons for increased estimated contract costs include: design issues; changes in estimates of the nature and complexity of the work, including technical or quality issues or requests for additional work; production challenges, including those resulting from the timeliness of customer funding, unavailability or reduced productivity of qualified labor; the availability, performance, and quality of significant subcontractors; supplier issues, including the costs, timeliness and availability of materials and components; changes in laws or regulations; actions necessary for long-term customer satisfaction; and natural disasters or other matters. We have filed, and may file, requests for equitable adjustment or claims to seek recovery in whole or in part for our increased costs and aim to protect against these risks through contract terms and conditions when practical, but the prime contractor or the U.S. Government may disagree with our requests or may not have funding to cover them. Â Due to their nature, fixed price contracts inherently tend to have more financial risk than cost-type contracts, including as a result of inflationary pressures, labor shortages, and increased labor rates. In fiscal 2024, 87% of our sales were derived from fixed-price contracts. While the Companyâ€™s management uses its best judgment to estimate costs associated with fixed-price contracts, future events may require adjustments, which could ultimately adversely affect the Companyâ€™s operating income. Â Under cost-type contracts, allowable costs incurred by the contractor are generally subject to reimbursement plus a fee. These cost-type programs typically have award or incentive fees that are uncertain and may be earned over extended periods or towards the end of the contract. In these cases, the associated financial risks are primarily in recognizing profit, which ultimately may not be earned, or program cancellation if cost, schedule, or technical performance issues arise. Â Changes in underlying

assumptions, circumstances or estimates, and the failure to prevail on related claims for equitable adjustments could have a material adverse effect on our business, financial position, results of operations and/or cash flows. Â We face substantial competition in our industry, and if we fail to win future business or experience undue pricing pressures as a result of such competition, our business, financial position, results of operations and/or cash flows could be adversely affected. Â We operate in a highly competitive industry focused on very high-performance products. Many of our competitors are larger, have greater financial resources and have larger R&D and marketing staffs. While we also maintain a robust internal R&D program that is intended to maintain our technical edge, the Company is limited in its resources and ultimately may not be able to successfully compete. Technology is advancing rapidly, and if we are unable to respond effectively to competition, we may lose existing customers, fail to win future business or experience undue pricing pressures that could affect our financial performance. Certain of our current technologies may become subject to significant future advancements, which may make our products obsolete or non-competitive. Competitors may be able to develop new manufacturing technologies that afford them cost and/or schedule advantages compared to our products. Customers may elect a less expensive product, even where it offers lower performance, in cases where that performance difference becomes less, compared to our current products. Specifically, the emergence of numerous LEO commercial satellite systems that have significantly lower requirements for life in orbit may result in new products based on commercial parts and processes not required for the high performance and/or longer lived geo-synchronous orbit satellites for which the Company has typically developed products. This may result in a migration to less capable, but less expensive products compared to what the Company has traditionally produced. This may result in reduced market share, lower revenues and impact our business operations and financial conditions. Additionally, competitors may have the benefit of other contracts that enable them to produce in volume with a concomitant cost advantage that affords them a price advantage. Many of our customers have in-house capability to develop products comparable to ours and may opt to do so. Accordingly, if we are unable to continue to compete successfully against our current or future competitors, we may experience declines in future revenues and market share, which could have a material adverse effect on our financial position, results of operations and/or cash flows. Â Our products, which are often incorporated into larger systems, are technologically complex and require state-of-the-art technology and manufacturing expertise. Any defect in the design, materials or workmanship with respect to our product could result in system failure. Â Our products are technologically complex and require state-of-the-art technology and manufacturing expertise. If a defect in design, materials or workmanship is not identified prior to delivery, the defect can result in product failure and potentially the loss of mission capability for the systems into which our products are integrated. Costly satellites cannot be recovered from orbit to repair failed sub-systems, therefore failure of a Company product incorporated into a satellite may result in the complete loss of the satellite with a significant impact to the Companyâ€™s reputation and future business prospects. Penalties and possible litigation may result from these types of problems, with potential significant impact to our financial position, results of operations and/or cash flows. Â 11 Table of Contents Â We are dependent on numerous suppliers for various parts, materials, test services, facility operations and infrastructure. If these suppliers fail to perform or we are unable to procure or experience significant delays with respect to needed products, materials or services, our financial position, results of operations and/or cash flows could be materially adversely affected. Â We are dependent on numerous suppliers for various parts, materials, test services, facility operations and infrastructure who may, in turn, be affected by factors such as raw material availability, skilled personnel shortages, pandemics, major weather events or natural disasters and other impacts that affect their ability to provide the goods and services we require. Disruptions or performance problems caused by our suppliers or failure to meet regulatory or contractual requirements, have had, and may continue to have, various adverse impacts on the Company, including our ability to meet our commitments to customers. The inability of our suppliers to perform adequately has resulted in and could in the future result in the need for us to transition to alternate suppliers if available, which could result in significant incremental cost and delay or the need for us to provide other resources to support our existing suppliers. The Company is reliant on suppliers who are space-qualified, limiting the ability to procure certain key materials, such as circuit boards, from other vendors. When these key suppliers experience quality issues, their products may have to be rejected, causing delays in our ability to complete projects on schedule and at projected costs. The time and cost associated with resolution of these issues may impact our financial performance. Consolidation of the industry can result in elimination of suppliers or discontinuation of certain product lines upon which we are reliant, necessitating lifetime buys of components or the need to redesign electronics to incorporate different components, having a negative effect on our financial position, results of operations and/or cash flows. Furthermore, latent supply chain quality issues may affect our product performance and reliability, which may damage our reputation and impact future business. Â The success of our business and financial performance is dependent on our ability to identify, attract, train and retain a highly skilled workforce. Â We rely on very unique skill sets in our employee population. Our average employee tenure is approximately 15 years and the median age is approximately 53. Our products rely on very experienced engineers, physicists and manufacturing personnel who are trained in-house and who acquire competence only after a lengthy period of time. Given the median age of our average employee, we anticipate that a number of our key personnel will retire in the coming years. If we are unable to attract, train and retain competent and skilled replacement employees, our ability to design, develop and manufacture our products will be adversely affected. Furthermore, our operating performance is also dependent upon personnel who hold security clearances and receive substantial training to work on certain programs or tasks. If we were to experience an unanticipated attrition with respect to these employees, it will be difficult for us to replace them on a timely basis. Â Adverse changes in global economic or geopolitical conditions may adversely affect business operations and financial condition. Â Global economic and geopolitical conditions may adversely affect our business operations and financial condition. Turmoil in world financial markets may impact our supply chain resulting in unavailability of key components and materials, increasing costs due to delays, need to redesign certain electronics in order to mitigate shortages or schedule impacts and increasing costs to establish alternate qualified suppliers. These impacts may adversely affect our business due to customer cancellations, reduced demand for our products and increased costs, which could impact our financial condition. We are also subject to inflation and recessionary pressures. The current inflationary environment has and may continue to increase our cost of labor as well as our other operating costs. Likewise, deteriorating economic conditions could reduce the demand for our products, which could adversely affect our business operations and financial condition. Â We face various risks related to health epidemics, pandemics and similar outbreaks, which may have material adverse effects on our business, financial position, results of operations and/or cash flows. Â Health epidemics, pandemics and similar outbreaks, such as COVID-19, create substantial risk to the Company. Employees work in close proximity to one another. Therefore, if an employee is infected with a communicable disease, such as COVID-19, or suspected of being infected, other employees he or she has come in contact with may also be infected, with a cascading effect on the workforce. In addition to the time off to recover, there is a need to clean and disinfect the areas where the employee was working and had frequented in the facility. The nature of the Companyâ€™s business requires mostly â€œhands-onâ€ activities related to design, manufacturing and testing. Therefore, absenteeism resulting from infectious diseases and cleaning procedures to disinfect various areas of our facilities can have a significant impact on a contractâ€™s schedule, with a corresponding impact to costs. The Company is not able to predict possible future pandemics, but if they manifest, they could have significant adverse effects on our business, financial position, results of operations and/or cash flows. Â 12 Table of Contents Â Our business could be adversely impacted by various external disruptions. Â A natural disaster, terrorism, insider threat, workplace violence, civil unrest, damaging weather, fire, act of war, or similar acts or events could limit our access to our facilities or cause interruption in the supply of electricity, natural gas, or water or preclude delivery of various supplies or limit the movement of our workforce, which may have a significant adverse impact to our operations and financial performance. The nature of our business requires mostly â€œhands-onâ€ activities at our facilities to design and manufacture our products. Additionally, our products undergo lengthy testing, and interruption of these tests for any reason can cause damage to the product and/or necessitate the need to repeat test cycles, with adverse cost and schedule impacts. Catastrophic effects that result in intrusion of damaging water or other contaminants may cause damage to sensitive capital equipment, inventory or facilities that could be material. Our ability to recover from these catastrophes may be limited. As a result, such disruptions could adversely impact our financial position, results of operations and/or cash flows. Â Risks Related to Legal, Regulatory and Compliance Matters Â Our failure to comply with laws, regulations and/or terms we are subject to could adversely affect our business. Â We operate in a highly regulated industry and are routinely audited and reviewed by the U.S. Government and its agencies. These agencies review performance under our contracts, our cost structure and accounting, and our compliance with applicable laws, regulations, terms and standards, as well as the adequacy of our systems in meeting government requirements. If an audit uncovers improper or illegal activities, we would be subject to possible civil and criminal penalties, sanctions, forfeiture of profits or suspension or debarment. Most of our contracts are subject to Federal Acquisition Regulations (FARs) or Defense Federal Acquisition Regulation Supplement (DFARS). Violation of any of these regulations can result in significant consequences, including fines, disbarments or other punitive measures by the U.S. Government. Additionally, the Company has defense department security clearance that is required for performance on several contracts. Failure to maintain compliant security procedures may result in suspension of our security clearance and inability to perform on current contracts, as well as limit our ability to be awarded future contracts. The Company is also subject to export control requirements, anti-boycott regulations and Office of Foreign Assets Control (OFAC) sanctions against business dealings with certain persons and entities, including its investment in Morion, Inc., a less than wholly-owned subsidiary of state-owned Russian bank Gazprombank. Violation of any of these requirements may have a material adverse effect on our financial position, results of operations and/or cash flows. Â We are subject to various investigations, claims, disputes, enforcement actions, litigation, and other legal proceedings that could ultimately be resolved against us. Â We have and may in the future become subject to investigations, claims, disputes, enforcement actions and administrative, civil or criminal litigation, arbitration or other legal proceedings across a broad array of matters, including government contracts, commercial transactions, false claims, false statements, compliance with government orders, mischarging, contract performance, fraud, procurement integrity, securities laws and requirements, products liability, warranties, hazardous materials, personal injury claims, environmental, stockholder derivative actions, acquisitions and divestitures, intellectual property, tax, corporate law and obligations, employment, export/import, anti-corruption, debt and equity, labor, health and safety, the COVID-19 pandemic and the Companyâ€™s response to it, accidents, and employee benefits and plans, including plan administration, improper payments and issues related to privacy and security (cyber and physical). These matters can divert financial and management resources; result in administrative, civil or criminal fines, penalties or other sanctions (including judgments, convictions, consent or other voluntary decrees or agreements), compensatory, treble or other damages, non-monetary relief or other liabilities; and otherwise harm our business and our ability to obtain and retain new business. Certain allegations against us can lead to suspension or debarment from government contracts. A suspension or debarment could have a material adverse effect on the Company because of our reliance on U.S. Government contracts. Additionally, an investigation, claim, dispute, enforcement action or litigation, even if pending or not ultimately substantiated or if fully indemnified or insured, can also negatively impact our reputation among our customers, and make it substantially more difficult for us to compete effectively for business in the future. Accordingly, investigations, claims, disputes, enforcement actions, litigation or other legal proceedings could have a material adverse effect on our financial position, results of operations and/or cash flows. Â 13 Table of Contents Â The Company has identified a material weakness in its internal control over financial reporting for the fiscal year ended April 30, 2024. Although the Companyâ€™s failure to establish and maintain effective internal control over financial reporting has not resulted in a material misstatement of the Companyâ€™s prior annual or interim consolidated financial statements, such failure could result in material misstatements in future consolidated financial statements. Additionally, the Companyâ€™s failure to establish and maintain effective internal control over financial reporting could result in the Companyâ€™s failure to meet its reporting and financial obligations, which in turn could have a negative impact on its financial condition. Â Maintaining effective internal control over financial reporting is necessary for us to produce reliable financial statements. As more fully disclosed in Part II, Item 9A â€œControls and Procedures,â€ in the course of preparing the audited consolidated financial statements for this Annual Report on Form 10-K, the Company an identified error related to the calculation of the provision for losses on contracts. We determined that we did not maintain adequate controls over to the review of the calculation of the loss provision, which the Company concluded constituted a material weakness in the Companyâ€™s internal control over financial reporting as of April 30, 2024. Â Under standards established by the PCAOB, a material weakness is defined as a deficiency, or a combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the annual or interim financial statements will not be prevented or detected on a timely basis. A material weakness in the design of monitoring controls indicates that the Company has not sufficiently developed and/or documented internal controls by which management can review and oversee the Companyâ€™s financial information to detect and correct material errors or that the personnel responsible for performing the review did not have the sufficient skill set or knowledge of the subject matter to perform a proper assessment. Â To remediate the material weakness, the Company has implemented changes to its loss provision calculation and enhanced its controls over the review of the loss provision calculation to ensure appropriateness. The Company believes that its remediation plan will be sufficient to remediate the identified material weakness and strengthen its internal control over financial reporting. The Company believes by April 30, 2025, the Companyâ€™s next annual reporting date, is sufficient time to remediate the material weakness fully or, if not fully remediated, to complete testing of the remediated controls. As the Company continues to evaluate and work to improve its internal control over financial reporting, management may determine to take additional measures to address control deficiencies or determine to modify the remediation plan. Moreover, the Company cannot assure you that additional material weaknesses will not arise in the future. Â Any failure to remediate the material weakness, or the development of new material weaknesses in the Companyâ€™s internal control over financial reporting, could result in future material misstatements in its consolidated financial statements and cause the Company to fail to meet its reporting and financial obligations, which in turn could have a negative impact on the Companyâ€™s financial condition. Â Risks Related to Information Technology and Intellectual Property Â Our business could be adversely impacted by significant cybersecurity attacks. Â As a U.S. Government defense industry contractor, the Company has experienced cybersecurity attacks in the past and may be subjected to significant cybersecurity attacks in the future in an effort to, among other things, steal intellectual property, disrupt operations, embed ransomware or initiate insider attacks. Although we implement various measures and controls to monitor and mitigate risks associated with these threats and to increase the cyber resiliency of our infrastructure and products, there can be no assurance that these processes will be sufficient. Our inability to defend effectively against cyberattacks may result in disruption of operations, loss of significant intellectual property, compromise of employeeâ€™s personal information or violation of government contractor requirements for information security. These could result in reputational damage, fines, litigation, operational impacts or significant costs for mitigation and/or recovery, all with adverse consequences to our financial position, results of operations and/or cash flows. Â Claims by third parties that our products infringe their intellectual property could result in costly disputes and/or require us to develop alternate designs. Â We may become subject to claims for infringement of intellectual property, which could result in litigation costs or require us to incur costs for developing alternate designs that may require extensive testing and qualification to meet contract obligations. This could result in adverse consequences to our financial position, results of operations and/or cash flows. Â 14 Table of Contents Â Risks Related to Our Common Stock Â Our stock price may continue to be volatile. Â The trading price of our common stock may continue to be volatile. As a result, investors in our common stock may experience substantial losses. This volatility may or may not be related to our operating performance. Our operating results, from time to time, may be below the expectations of public market analysts and investors, which could have a material adverse effect on the market price of our common stock. Â The relatively low trading volume of our common stock may limit your ability to sell your shares. Â Although our shares of common stock are listed on the Nasdaq Global Market, we have historically experienced a relatively low trading volume of approximately 18,000 shares per trading day. If our low trading volume continues, holders of shares of our common stock may have difficulty selling shares of our common stock in the manner, at the time, or at a price they desire. Â If significant existing stockholders sell large numbers of shares of our common stock, our common stock price could decline. Â Approximately 43.6% of our outstanding common stock is held by 5 individuals or entities. The market price of our common stock could decline if a large number of our shares of outstanding common stock are sold in the public market by our existing stockholders or as a result of the perception that such sales could occur. Due to the relatively low trading volume of our shares of common stock, the sale of a large number of shares of our outstanding common stock may significantly depress the price of our common stock. Â Â 15 Table of Contents Â Item 1B. Unresolved Staff Comments Â Not Applicable. Â Item 1C. Cybersecurity Â Risk Management and Strategy Â We believe cybersecurity is critical to our mission achievement to ensure uninterrupted business continuity, and enables us to deliver superior services while safeguarding our customers' sensitive information. Â Our cybersecurity risk management processes are integrated into our overall risk management strategy. As part of our risk management strategy, our cybersecurity framework encompasses the following key processes: Â Â â€¢ Risk-Based Controls for Information Systems: We maintain an Information Technology (IT) infrastructure with physical, administrative, and technical controls tailored to protect the confidentiality, integrity, and availability of our information and systems. Â Â Â Â â€¢ Cybersecurity Incident Response Plan and Testing: We have an incident response

plan supported by a dedicated team to address cybersecurity incidents. This includes vulnerability identification, initial assessment, and engagement of external experts as needed. Â Â Â Â â€¢ Training Initiatives: We provide security awareness training to help our employees understand their information protection and cybersecurity responsibilities at FEI. We also provide additional role-based training to employees based on customer requirements, regulatory obligations and industry risks as needed. Â Â Â Â â€¢ Third-Party Assessments: We engage cybersecurity firms to regularly evaluate our cybersecurity posture, helping identify and mitigate risks posed by evolving threats. Â We continually strengthen our cybersecurity defenses through significant investments in resources and maintaining comprehensive cybersecurity insurance coverage. We maintain an insider threat detection program to proactively identify and mitigate both external and internal threats in a timely manner. Â We rely on certain third party service providers to assist us with the delivery of our products to our customers. A cybersecurity incident at a supplier or subcontractor could materially adversely impact us. Therefore, we evaluate third party providers from a cybersecurity risk perspective, which may include an assessment of that service providerâ€™s cybersecurity posture through a questionnaire. However, we rely on the third parties we use to implement security programs commensurate with their risk, and we cannot ensure in all circumstances that their efforts will be successful.] Â Our adherence to Defense Federal Acquisition Regulation Supplement (DFARS) and Cybersecurity Maturity Model Certification (CMMC) requirements ensures strict protection of Controlled Unclassified Information (CUI), mandated by the U.S. Department of Defense. These efforts underscore our unwavering commitment to maintaining the highest cybersecurity resilience standards and regulatory compliance. Â As a U.S. Government defense industry contractor, we have experienced cybersecurity attacks and may be subject to significant cybersecurity attacks in the future. To date, we are not aware of any cybersecurity threats that have materially affected or are reasonably likely to affect us, including our business strategy, results of operations or financial condition. For additional information, see â€œOur business could be adversely impacted by significant cybersecurity attacksâ€ in Item 1A. Risk Factors above. Â Governance Â The full Board of Directors has overall responsibility for overseeing the cybersecurity processes of identifying and mitigating cybersecurity risks. The Board of Directors has not delegated this responsibility to any one Committee, as its structure and size allows for the entire Board of Directors to oversee this responsibility. Periodically, our management provides updates to the Board of Directors regarding our internal control program, including any significant changes to its IT infrastructure and/or cybersecurity program. Management also communicates directly with the Board of Directors to report any material risks from cybersecurity threats. Â 16 Table of Contents Â Our Chief Information Officer (CIO) leads our cybersecurity program and reports directly to our Chief Executive Officer. Our CIO is supported by our internal IT team that assists our CIO in the day-to-day management of the cybersecurity program, including the cybersecurity incident response plan, training initiatives and third-party assessments. Our CIO has over two decades of experience in various cybersecurity functions, including implementing stringent cybersecurity measures to protect sensitive information and meet established security standards, extensive work in IT governance and operations, network intrusion and critical systems protection, Enterprise Resource Planning (ERP) systems, and data analytics. Â Item 2. Properties Â The Company operates out of several facilities located around the U.S. Each facility is used for manufacturing its products and for administrative activities. The following table presents the location, size and terms of ownership/occupation: Â Location Â Size (sq. ft.) Â Own or Lease Mitchel Field, NY Â 93,000 Â Lease Garden Grove, CA Â 27,850 Â Lease Northvale, NJ Â 6,548 Â Lease Â The Companyâ€™s facility located in Mitchel Field, Long Island, New York, is part of the building that the Company constructed in 1981 and expanded in 1988 on land leased from Nassau County. In January 1998, the Company sold the building and the related land lease to Reckson Associates Realty Corp. (â€œRecksonâ€), leasing back the space that it presently occupies. Â The Company leases its manufacturing and office space from RA 55 CLB LLC (as successor-in-interest to Reckson). The lease expires on September 30, 2029. Pursuant to the lease agreement, the Company pays a gradually increasing annual rent of $1,046,810 in 2019 to $1,276,056 in 2029. The Company believes the leased space is adequate to meet the Companyâ€™s domestic operational needs which encompass the principal operations of the FEI-NY segment and also serves as the Companyâ€™s corporate headquarters. Â The Garden Grove, California facility is leased by the Companyâ€™s subsidiary, FEI-Zyfer. The facility consists of a combination office and test/assembly areas. The Company has signed a second amendment to the lease, which extended the lease an additional 88 months, beginning October 1, 2017 and expiring January 31, 2025. The average annual rent over the period of the amendment is approximately $312,000. The Company believes the leased space is adequate to meet FEI-Zyferâ€™s operational needs. Â FEI-Elcom entered into a new lease agreement on January 12, 2022 regarding its Northvale, New Jersey facility. The facility consists of a combination office and manufacturing space. The Company has signed a third amendment to the lease, which extended the lease an additional 36 months beginning February 1, 2022 and expiring January 31, 2025, and reduced the square footage rented. The lease, as amended, requires monthly payments of $8,270. The Company believes the leased space is adequate to meet FEI-Elcomâ€™s operational needs. Â Item 3. Legal Proceedings Â From time to time, the Company may become a defendant in litigation arising out of the ordinary course of business. As of July 23, 2024, the Company is not party to any material pending legal proceedings. Â Item 4. Mine Safety Disclosures Â Not applicable. Â 17 Table of Contents Â PART II Â Item 5. Market for Registrantâ€™s Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities Â The common stock of the Company is listed on The Nasdaq Global Market (â€œNASDAQâ€) under the ticker symbol â€œFEIM.â€ As of July 24, 2024, the approximate number of holders of record of common stock was 420. Â DIVIDEND POLICY Â No dividends were declared or paid during fiscal year 2024. On December 20, 2022, the Board of Directors of the Company declared a special cash dividend of $1.00 per share of common stock. The dividend was paid on January 26, 2023, to stockholders of record as of the close of business on January 6, 2023. The total amount of this special dividend payment was $9.4 million. Additionally, on July 22, 2024, the Board of Directors of the Company declared a special cash dividend of $1.00 per share of common stock. The dividend is payable on August 29, 2024, to stockholders of record as of the close of business on August 8, 2024. Based on the current number of shares of common stock outstanding, the total amount of this special cash dividend payment will be approximately $9.4 million. Any future determinations as to the declaration of dividends on our common stock will be made at the discretion of the Board of Directors and will depend on our earnings, operating and financial conditions, capital requirements and other factors deemed relevant by the Board of Directors. Â STOCK BUYBACK PROGRAM Â In March 2005, the Companyâ€™s Board of Directors authorized a stock repurchase program for up to $5 million of the Companyâ€™s outstanding common stock. This program does not have an expiration date. Shares may be purchased in open market purchases, private transactions or otherwise at such times and from time to time, and at such prices and in such amounts as the Company believes appropriate and in the best interests of its stockholders. The timing and volume of repurchases will vary depending on market conditions and other factors. Purchases may be commenced or suspended at any time without notice. The Company has acquired approximately $4 million of its common stock out of the total authorization of $5 million. The Company did not make any purchases of stock for the treasury during fiscal years 2024 or 2023. Â Item 6. [Reserved] Â Item 7. Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations Â â€œSafe Harborâ€ Statement under the Private Securities Litigation Reform Act of 1995: Â The statements in this Annual Report on Form 10-K regarding future earnings and operations and other statements relating to the future constitute â€œforward-lookingâ€ statements pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. Forward-looking statements inherently involve risks and uncertainties that could cause actual results to differ materially from the forward-looking statements. Factors that would cause or contribute to such differences include, but are not limited to, the risks associated with reliance on key customers, including the U.S. government, the Companyâ€™s use of estimates when accounting for contracts, actions by significant customers or competitors, competitive factors, new products and technological changes, continued acceptance of the Companyâ€™s products in the marketplace, dependence upon third-party vendors, product prices and raw material costs, the Companyâ€™s ability to attract and retain key employees, general domestic and international economic conditions, health epidemics and pandemics, external disruptions to the Companyâ€™s facilities or supply chain, the Companyâ€™s operations in a highly regulated industry, the outcome of any litigation and arbitration proceedings, cybersecurity attacks, volatility in the Companyâ€™s stock price, including due to the relatively low trading volume of its common stock, and failure to maintain an effective system of internal controls over financial reporting. The factors listed above are not exhaustive. Other sections of this Form 10-K include additional factors that could materially and adversely impact the Companyâ€™s business, financial condition and results of operations. Moreover, the Company operates in a very competitive and rapidly changing environment. New factors emerge from time to time and it is not possible for management to predict the impact of all these factors on the Companyâ€™s business, financial condition or results of operations or the extent to which any factor, or combination of factors, may cause actual results to differ materially from those contained in any forward-looking statements. Given these risks and uncertainties, investors should not rely on forward-looking statements as a prediction of actual results. Any or all of the forward-looking statements contained in this Form 10-K and any other public statement made by the Company or its management may turn out to be incorrect. The Company expressly disclaims any obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as required by law. Â 18 Table of Contents Â Critical Accounting Estimates Â The Companyâ€™s significant accounting policies are described in Note 1 to the Consolidated Financial Statements. The Company believes its most critical accounting policies to be the recognition of revenue and costs on production contracts, income taxes and the valuation of inventory. Each of these areas requires the Company to make use of reasonable estimates, including estimating the cost to complete a contract, the realizable value of its inventory or the market value of its products. Changes in estimates can have a material impact on the Companyâ€™s financial position and results of operations. Â Revenue Recognition Â Revenues for most contracts are reported in operating results over time using the cost-to-cost method. Under this method, revenue is recorded based upon the ratio that incurred costs bear to total estimated contract costs with related cost of revenues recorded as the costs are incurred. Each month management reviews estimated contract costs through a process of aggregating actual costs incurred and estimating additional costs to completion based upon the current available information regarding labor, outside services, materials, overhead costs and status of the contract. The effect of any change in the estimated gross margin rate for a contract is reflected in revenues in the period in which the change is known. Provisions for the full amount of anticipated losses on contracts are made in the period in which they become determinable. Â Significant judgment is used in evaluating the financial information for certain contracts to determine an appropriate budget and estimated cost. The Company evaluates this information continuously and bases its judgments on historical experience, design specifications, and expected costs for material and labor. Â Inventory Â In accordance with industry practice, inventoried costs contain amounts relating to contracts and programs with long production cycles, a portion of which will not be realized within one year. Inventory write downs are established for slow-moving materials based on percentage of usage over a ten-year period, obsolete items on a gradual basis over five years with no usage and costs incurred on programs for which production-level orders cannot be determined as probable. Such write-downs are based upon managementâ€™s experience and expectations for future business. Â Income Taxes Â Our income tax expense, deferred tax asset and liabilities, and liabilities for unrecognized tax benefits reflect managementâ€™s best estimate of current and future taxes to be paid. Significant judgments and estimates are required in the determination of the consolidated income tax expense. Â Deferred income taxes arise from temporary differences between the tax basis of assets and liabilities and their reported amounts in the financial statements, which will result in taxable or deductible amounts in the future. In evaluating our ability to recover deferred tax assets in the jurisdiction from which they arise, we consider all positive and negative evidence, including the reversal of deferred tax liabilities, projected future taxable income, tax planning strategies, and results of recent operations. As of April 30, 2024 and 2023, we have a full valuation allowance against our U.S. deferred tax assets. If these estimates and assumptions change in the future, the Company may be required to reduce its existing valuation allowance resulting in less income tax expense. The Company evaluates the likelihood of realizing its deferred tax assets quarterly. Â Tax benefits are recognized for an uncertain tax position when, in the Companyâ€™s judgment, it is more likely than not that the position will be sustained upon examination by a taxing authority. For a tax position that meets the more-likely-than-not recognition threshold, the tax benefit is measured as the largest amount that is judged to have a greater than 50% likelihood of being realized upon ultimate settlement with a taxing authority. The liability associated with unrecognized tax benefits is adjusted periodically due to changing circumstances and when new information becomes available. Such adjustments are recognized entirely in the period in which they are identified. The effective tax rate includes the net impact of changes in the liability for unrecognized tax benefits and subsequent adjustments as considered appropriate by the Company. While it is often difficult to predict the final outcome or the timing of resolution of any particular tax matter, the Company believes its liability for unrecognized tax benefits is adequate. Â 19 Table of Contents Â RESULTS OF OPERATIONS Â Consolidated Results Â The table below sets forth for the fiscal years ended April 30, 2024 and 2023, the percentage of consolidated net sales represented by certain items in the Companyâ€™s consolidated statements of operations: Â Â Â Fiscal Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Revenues Â Â Â Â Â Â Â Â Â FEI-NY Â Â 72.9 % Â Â 79.2 % FEI-Zyfer Â Â 32.8 Â Â Â 24.4 Â Less intersegment revenues Â Â (5.7) Â Â (3.6) Â Â Â 100.0 Â Â Â 100.0 Â Cost of revenues Â Â 66.4 Â Â Â 80.8 Â Gross margin Â Â 33.6 Â Â Â 19.2 Â Selling and administrative expenses Â Â 18.4 Â Â Â 23.0 Â Research and development expenses Â Â 6.1 Â Â Â 7.7 Â Operating income (loss) Â Â 9.1 Â Â Â (11.5) Other (expense) income, net Â Â 0.8 Â Â Â (1.8) (Benefit) Provision from income taxes Â Â (0.2) Â Â 0.2 Â Net income (loss) Â Â 10.1 % Â Â (13.5)% Â Revenues Â Â Â Fiscal Years Ended April 30, Â Â Â (in thousands) Â Segment Â 2024 Â Â 2023 Â Â Change Â FEI-NY Â $ 40,261 Â Â $ 32,314 Â Â $ 7,947 Â Â Â 24.6 % FEI-Zyfer Â Â 18,138 Â Â Â 9,932 Â Â Â 8,206 Â Â Â 82.6 % Intersegment revenues Â Â (3,125) Â Â (1,469) Â Â (1,656) Â Â 112.7 % Â Â $ 55,274 Â Â $ 40,777 Â Â $ 14,497 Â Â Â 35.6 % Â For the fiscal year ended April 30, 2024 revenue increased by approximately $14.5 million, or 36% compared to the prior fiscal year. The Company is encouraged by the significant revenue growth in both segments compared to the prior fiscal year. In fiscal year 2024, revenues from satellite programs, one of the Companyâ€™s largest business areas, increased by $5.3 million, or 30%, compared to the prior fiscal year. Satellite program revenues for government end-use were 40% and 43% of total revenues for fiscal years 2024 and 2023, respectively. Satellite program revenues for commercial end-use were 2% and 1% of total revenue for fiscal years 2024 and 2023, respectively. Revenues on satellite program contracts are recorded in the FEI-NY segment and are recognized primarily under the percentage-of-completion (â€œPOCâ€) method. Revenues from non-space U.S. Government/DOD customers increased by approximately $8.7 million, or 43%, in fiscal year 2024 compared to fiscal year 2023. These revenues are recorded in both the FEI-NY and FEI-Zyfer segments and accounted for approximately 52% and 50% of consolidated revenues for fiscal years 2024 and 2023, respectively. Other commercial and industrial sales accounted for approximately 6% of consolidated revenues for both fiscal years 2024 and 2023. Sales in the other commercial and industrial sales area were $3.1 million and $2.6 million for the fiscal year ended April 30, 2024 and the fiscal year ended April 30, 2023, respectively. The majority of the increase in revenue for fiscal year 2024, as compared to fiscal year 2023, was as a result of an increase in sales in the non-space U.S. Government/DOD market. Â 20 Table of Contents Â Gross Profit Â Â Â Fiscal Years Ended April 30, Â Â Â (in thousands) Â Â Â 2024 Â Â 2023 Â Â Change Â Gross Profit Â $ 18,583 Â Â $ 7,849 Â Â $ 10,734 Â Â Â 136.8 % Gross Profit Percentage Â Â 33.6 % Â Â 19.2 % Â Â Â Â Â Â Â Â Â For the fiscal year ended April 30, 2024, the gross profit and gross profit percentage increased as a result of several factors. The increase in gross profit dollars was directly related to the significant increase in revenues over the prior fiscal year period as well as the increase in gross margin. The majority of the increase in the gross profit percentage, as compared to the prior fiscal year, was in the FEI-NY segment and was attributed to the Company resolving technical issues on some developmental programs from the prior two fiscal years. The Company does not foresee significant additional technical issues regarding these programs as most of these programs have been completed. In addition, the Company has new programs that are progressing well, and the Company anticipates that they will add to the generation of additional revenue and profit. Â Selling and Administrative Expenses Â Â Fiscal Years Ended April 30, Â Â Â (in thousands) Â Â Â 2024 Â Â 2023 Â Â Change Â Â $ 10,184 Â Â $ 9,372 Â Â $ 812 Â Â Â Â 8.7 % Â In fiscal years ended April 30, 2024 and 2023, selling and administrative expenses (â€œSG&Aâ€) were 18% and 23% of consolidated revenues, respectively. While total SG&A expenses increased in fiscal year 2024, as compared to the prior fiscal year, SG&A expenses decreased as a percentage of revenue in fiscal year 2024, due to increased revenue as well as the Company successfully monitoring costs given the current economic conditions. Â Research and Development Expenses Â Â Fiscal Years Ended April 30, Â Â Â (in thousands) Â Â 2024 Â Â 2023 Â Â Change Â Â $ 3,380 Â Â $ 3,149 Â Â $ 231 Â Â Â 7.3 % Â As a percentage of consolidated revenue, R&D expense for the fiscal years ended April 30, 2024 and 2023 were 6% and 8%, respectively. The Company funded R&D amount was slightly higher in fiscal year 2024 as compared to the previous fiscal year, reflecting the Companyâ€™s commitment to maintaining its technical excellence. The Company expects future R&D investment to be in line with, or even potentially above historical commitments. Â The funds received in connection with customer funded R&D appears in revenues and the associated expenses are included in cost of revenues and are not included in the table above. The Company believes that internally generated cash and cash reserves are adequate to fund its future R&D activity. Â Operating Income (Loss) Â Â Fiscal Years Ended April 30, Â Â Â (in thousands) Â Â 2024 Â Â 2023 Â Â Change Â Â $ 5,019 Â Â $ (4,672) Â $ 9,691 Â Â Â Â (207.4)% Â For the fiscal year ended April 30, 2024, the Company recorded operating income of $5.0 million compared to an operating loss of $4.7 million in the prior fiscal year. The change from an operating loss to operating income, year over year, is attributable to the Companyâ€™s significant increase in revenue and margin during fiscal year 2024,

along with the positive effects of cost cutting measures instituted by management. Â 21 Table of Contents Â Other Income (Expense), net Â Â Â Fiscal Years Ended April 30, Â Â Â (in thousands) Â Â Â 2024 Â Â 2023 Â Â Change Â Income (loss) on investments Â $ 561 Â Â $ (606) Â $ 1,167 Â Â Â (192.6)% Interest expense Â Â (109) Â Â (156) Â Â 47 Â Â Â (30.1)% Other income (expense), net Â Â (7) Â Â 7 Â Â Â (14) Â Â (200.0)% Â Â $ 445 Â Â $ (755) Â $ 1,200 Â Â Â (158.9)% Â The change from the prior fiscal year was mainly caused by a loss on the sale of the Companyâ€™s available-for sale marketable securities in the previous fiscal year. Additionally, interest expense was approximately 30% lower in fiscal year 2024, as compared to the prior fiscal year. Â Income Tax (Benefit) Provision Â Â Fiscal Years Ended April 30, Â Â (in thousands) Â Â 2024 Â Â 2023 Â Â Change Â Â $ (130) Â $ 74 Â Â Â $ (204) Â Â (275.7)% Â Â Â Fiscal Years Ended April 30, Â Â Â (in thousands) Â Â Â 2024 Â Â 2023 Â Effective tax rate on pre-tax book income (loss): Â Â (2.4)% Â Â (1.3)% Â For the fiscal year ended April 30, 2024, the Company recorded an income tax benefit of $130,000. For the fiscal year ended April 30, 2023, the Company recorded an income tax provision of $74,000. Â The Companyâ€™s effective tax rate of (2.4)% for fiscal year 2024 differs from the U.S. federal statutory rate of 21% primarily due to state taxes, an income tax benefit for a reduction in the uncertain tax position liability in connection with the expiration of the statute of limitations, and the reduction in the valuation allowance due to a decrease in the deferred tax asset for which no tax benefit was provided. (See Note 13 to the Consolidated Financial Statements for a reconciliation of the actual tax benefit to the expected tax provision at the federal statutory rate.) Â As of April 30, 2024, the Company has U.S. federal net operating losses of $24.2 million of which $8.5 million begins to expire in fiscal year 2025 through fiscal year 2038, including $2.0 million which is subject to annual limitation under Internal Revenue Code Section 382. The remaining U.S. federal net operating losses of $15.7 million have an indefinite carry-forward period. The U.S. federal capital loss carry-forward of $0.8 million expires in fiscal years 2025 and 2028. U.S. federal R&D credits of $1.0 million begin to expire in fiscal year 2036 through fiscal year 2040. The Company also has state net operating loss carryforwards, and state tax credits that expire in various years and amounts. Â LIQUIDITY AND CAPITAL RESOURCES Â Net cash provided by operations was $8.7 million in fiscal year 2024 compared to cash provided by operations of $1.2 million in fiscal year 2023. The Companyâ€™s balance sheet continues to reflect a highly liquid position with working capital of $27.3 million at April 30, 2024 as compared to $21.0 million at April 30, 2023. Included in working capital at April 30, 2024 was $18.3 million consisting of cash and cash equivalents. The Companyâ€™s current ratio at April 30, 2024 was 1.9 to 1 compared to 1.8 to 1, at the end of prior fiscal year. Â 22 Table of Contents Â During fiscal years 2024 and 2023, the Company incurred $4.4 million and $5.0 million, respectively, in non-cash charges to earnings, including adjustments relating to net assets and liabilities for operating leases, loss provision accrual, provision for a note receivable, depreciation and amortization expense, inventory adjustments, warranty and accounts receivable reserves and certain employee benefit plan expenses, including accounting for stock-based compensation. During fiscal year 2024, operating cash was increased as a result of decreases in loss on provision accrual and other liabilities and increases in contract assets and inventory, partially offset by an increase in contract liabilities and net income. During fiscal year 2023, operating cash was increased by decreases in loss on provision accrual and other liabilities and increases in contract assets and inventory, partially offset by an increase in contract liabilities. Â Net cash used in investing activities for the fiscal year ended April 30, 2024 was $1.5 million compared to $8.7 million provided by investing activities for the fiscal year ended April 30, 2023. In fiscal year 2024, there were no investing activities related to sales of marketable securities net of the purchases of marketable securities and there were purchases of capital expenditures of $1.5 million. In fiscal year 2023, investing activities included the proceeds related to sales of marketable securities net of the purchases of marketable securities of $9.6 million and purchases of capital expenditures of $0.9 million. Â There was no cash used in financing activities for the fiscal year ended April 30, 2024. Net cash used in financing activities for the fiscal year ended April 30, 2023 was approximately $9.4 million related to a special dividend payout. Â The Company will continue to expend resources to develop, improve and acquire products for space and other applications, which management believes will result in future growth and profitability. During fiscal year 2024, the Company secured partial customer funding for a portion of its R&D efforts. The customer funds received in connection therewith appear in revenues and are not included in R&D expenses. For fiscal year 2025, the Company anticipates securing additional customer funding for a portion of its R&D activities and will allocate internal funds depending on market conditions and identification of new opportunities as in fiscal 2024. The Company expects internally generated cash will be adequate to fund these future R&D efforts. The Company may also pursue acquisitions to expand its range of products and may use internally generated cash and external funding in connection with such acquisitions. Â During fiscal year 2024, as in fiscal year 2023, the impact of inflation on the Companyâ€™s business was due to increases in costs for materials and services. The Company believes this may continue to impact expenses in fiscal year 2025 and future years. Â As of April 30, 2024, the Company had an accumulated deficit of $20.0 million. The Company believes that its cash, as of April 30, 2024, and cash flows from operations will provide sufficient liquidity to meet its operating needs in the normal course of business in both the short-term (next twelve months from the date of issuance of these consolidated financial statements) and in the long-term (beyond the next twelve months). Â RECENT ACCOUNTING PRONOUNCEMENTS Â In November 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (â€œASU 2023-07â€), which expands on the required disclosure of incremental segment information. The new guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is evaluating the effect on its consolidated financial statements when adopted in fiscal year 2025 but does not expect the effect to be material. Â In December 2023, the FASB issued ASU No. 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures (â€œASU 2023-09â€), which requires companies to annually disclose categories in the effective tax rate reconciliation and additional information about income taxes paid. The new guidance is effective for annual periods beginning after December 15, 2024, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is in the process of evaluating the impact that the adoption of ASU No. 2023-09 will have to the financial statements and related disclosures. Â 23 Table of Contents Â OTHER MATTERS Â The financial information reported herein is not necessarily indicative of future operating results or of the future financial condition of the Company. Â Morion Â The Company has an investment in Morion, a privately-held Russian company, which manufactures high precision quartz resonators and crystal oscillators. The Company has also licensed certain technology to Morion. Â The Companyâ€™s investment consists of 4.6% of Morionâ€™s outstanding shares, accordingly, the Company accounts for its investment in Morion on the cost basis. During the fiscal years ended April 30, 2024 and 2023, the Company acquired product from Morion in the aggregate amount of approximately $89,000 and $196,000, respectively. During the fiscal years ended April 30, 2024 and 2023, the Company sold no product and no training services to Morion, and the Company received no dividends from Morion. Â Purchases of materials from Morion consist mainly of quartz crystal blanks which are used in the fabrication of quartz resonators. In the event that these items become unavailable from Morion, the Company is in the process of establishing alternate sources of supply. The Company is also capable of fabricating the crystal blanks in-house. Â Morion is a less than wholly-owned subsidiary of Gazprombank, a state-owned Russian bank. The U.S. Ukraine-related sanctions regime has since 2014 included a list of sectoral sanctions identifications (â€œSSIâ€) pursuant to Executive Order 13662, which prohibits certain transactions, including certain extensions of credit, with an entity designated as an SSI or certain affiliates of an entity designated as an SSI. On July 16, 2014, after the Companyâ€™s investment in Morion, Gazprombank was designated as an SSI. Â As previously disclosed, in light of Morionâ€™s relationship with Gazprombank, in 2020, the Company evaluated, with the assistance of external legal counsel, certain sales to Morion and the timing of payments by Morion to the Company in connection with those sales to determine whether payments by Morion may have inadvertently constituted extensions of credit in violation of Directive 1 under Executive Order 13662. The Company determined that certain payments by Morion â€” the majority of which occurred more than five years ago â€“ were not timely. Following the evaluation, on May 7, 2020, the Company voluntarily disclosed its findings to the Office of Foreign Assets Control (â€œOFACâ€). The Companyâ€™s voluntary disclosure to OFAC related solely to delays in collection of accounts receivable that exceeded then-applicable payment windows set forth in sanctions regulations and did not relate to any other type of payment or transaction. On February 17, 2021, the Company received a Cautionary Letter from OFAC indicating that OFAC has completed its review of the matter. According to OFAC, the Cautionary Letter was issued instead of pursuing a civil monetary penalty or taking other enforcement action. Â Due to the Russia-Ukraine conflict and resulting sanctions, the future status of FEIâ€™s equity investment in Morion is uncertain. In response to these conditions, in connection with the preparation of the audited financial statements included in the 2022 Form 10-K, the Company impaired its investment in Morion in full. The likelihood of future sales to, purchases, and dividend payments from Morion is questionable. Â Item 7A. Quantitative and Qualitative Disclosure about Market Risk Â Not applicable Â 24 Table of Contents Â Item 8. Financial Statements and Supplementary Data Â Report of Independent Registered Public Accounting Firm Â Board of Directors and Shareholders Frequency Electronics, Inc. Â Opinion on the financial statements Â We have audited the accompanying consolidated balance sheet of Frequency Electronics, Inc. (a Delaware corporation) and subsidiaries (the â€œCompanyâ€) as of April 30, 2024, the related consolidated statements of operations and comprehensive income (loss), changes in stockholdersâ€™ equity, and cash flows for the year ended April 30, 2024, and the related notes (collectively referred to as the â€œfinancial statementsâ€). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of April 30, 2024, and the results of its operations and its cash flows for the year ended April 30, 2024, in conformity with accounting principles generally accepted in the United States of America. Â Basis for opinion Â These financial statements are the responsibility of the Companyâ€™s management. Our responsibility is to express an opinion on the Companyâ€™s financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (â€œPCAOBâ€) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. Â We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audit we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Companyâ€™s internal control over financial reporting. Accordingly, we express no such opinion. Â Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion. Â Critical audit matter Â The critical audit matter communicated below is a matter arising from the current period audit of the financial statements that was communicated or required to be communicated to the audit committee and that: (1) relates to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates. Â Revenue recognized using the percentage-of-completion cost-to-cost method Â As described in Note 1 to the financial statements, the Company generates a majority of its revenue from contracts with its customers where revenue is recognized over time using the percentage-of-completion cost-to-cost method. Under this method, the Company measures progress towards completion based on the ratio of costs incurred to date to total estimated costs to satisfy the Companyâ€™s performance obligation. The percentage-of-completion cost-to-cost method requires management to use significant estimates and assumptions to estimate costs associated with its contracts with customers. These costs are estimated at contract inception and are monitored and updated throughout the duration of the contract. We identified revenue recognized using the percentage-of-completion cost-to-cost method as a critical audit matter. Â The principal consideration for our determination that revenue recognized using the percentage-of-completion cost-to-cost method is a critical audit matter is managementâ€™s use of significant estimates and assumptions in determining the total estimated costs at completion. Auditing these estimates and assumptions required our especially challenging, subjective, and complex auditor judgment. Â 25 Table of Contents Â Our audit procedures related to cost estimates used in recognizing revenue under the percentage-of-completion cost-to-cost method included the following, among others: Â Â â— We gained an understanding of the Companyâ€™s process to develop the estimates and assumptions used in determining the total estimated costs at completion. Â â— We evaluated the reasonableness of significant estimates and assumptions used by management to develop its cost estimates through reviewing key terms of the contracts, comparing margin estimates with actual margins generated by similar contracts that have been completed, evaluating costs incurred to date relative to the contractsâ€™ remaining tasks and timeline, and inspecting analyses and documentation used to support the cost estimates, as applicable. Â â— We inquired with project management, engineers, and others directly involved with the execution of contracts to evaluate managementâ€™s ability to satisfy the requirements of the contract, as well as to evaluate project status and challenges which may affect the cost estimates. Â â— We evaluated contract activity during the period subsequent to April 30, 2024, but before the financial statements were issued, to identify changes in conditions or events that may result in significant changes to the Companyâ€™s cost estimates as of April 30, 2024. Â â— We evaluated the appropriateness of the timing of the incorporation of changes to cost estimates, including evaluating the timeline of key events and knowledge points that led to managementâ€™s determination that a change in estimate was necessary. Â â— We performed retrospective reviews when evaluating managementâ€™s estimation process by comparing actual outcomes to previous estimates. Â â— We recalculated revenue and gross profit recognized during the year based on the Companyâ€™s measurement of its progress towards completion. Â Â /s/ GRANT THORNTON LLP Â We have served as the Companyâ€™s auditor since 2023. Â Melville, New York Â August 2, 2024 Â Â Â 26 Table of Contents Â Report of Independent Registered Public Accounting Firm Â Shareholders and Board of Directors Frequency Electronics, Inc. Mitchel Field, New York Â Opinion on the Consolidated Financial Statements Â We have audited the accompanying consolidated balance sheet of Frequency Electronics, Inc. (the â€œCompanyâ€) as of April 30, 2023, the related consolidated statements of operations and comprehensive income (loss), changes in stockholdersâ€™ equity, and cash flows for the year then ended, and the related notes (collectively referred to as the â€œconsolidated financial statementsâ€). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at April 30, 2023, and the results of its operations and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America. Â Basis for Opinion Â These consolidated financial statements are the responsibility of the Companyâ€™s management. Our responsibility is to express an opinion on the Companyâ€™s consolidated financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (â€œPCAOBâ€) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. Â We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audit we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Companyâ€™s internal control over financial reporting. Accordingly, we express no such opinion. Â Our audit included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audit provides a reasonable basis for our opinion. Â /s/ BDO USA, P.A. Â We served as the Company's auditor from 2020 to 2023. Â Melville, New York Â July 27, 2023 Â 27 Table of Contents Â FREQUENCY ELECTRONICS, INC. and SUBSIDIARIES Consolidated Balance Sheets (In thousands, except par value) Â Â Â April 30, Â Â April 30, Â Â Â 2024 Â Â 2023 Â ASSETS: Â Â Â Â Â Â Â Current assets: Â Â Â Â Â Â Â Cash and cash equivalents Â $ 18,320 Â Â $ 12,049 Â Accounts receivable, net of allowances of $110 at April 30, 2024 and $111 at April 30, 2023 Â Â 4,614 Â Â Â 4,622 Â Contract assets Â Â 10,523 Â Â Â 10,009 Â Inventories Â Â 23,431 Â Â Â 20,526 Â Prepaid income taxes Â Â 37 Â Â Â 30 Â Prepaid expenses and other Â Â 1,196 Â Â Â 1,071 Â Total current assets Â Â 58,121 Â Â Â 48,307 Â Property, plant, and equipment, net Â Â 6,438 Â Â Â 7,093 Â Goodwill Â Â 617 Â Â Â 617 Â Cash surrender value of life insurance Â Â 10,221 Â Â Â 10,220 Â Right-of-use assets â€“ operating leases Â Â 6,036 Â Â Â 7,382 Â Restricted cash Â Â 945 Â Â Â - Â Other assets Â Â 875 Â Â Â 877 Â Total assets Â $ 83,253 Â Â $ 74,496 Â Â Â Â Â Â Â Â Â LIABILITIES AND STOCKHOLDERSâ€™ EQUITY: Â Â Â Â Â Â Â Â Â Current liabilities: Â Â Â Â Â Â Â Â Â Accounts payable â€“ trade Â $ 2,348 Â Â $ 1,464 Â Accrued liabilities Â Â 4,765 Â Â Â 3,934 Â Loss provision accrual Â Â

404 Â Â Â 1,544 Â Operating lease liability, current portion Â Â 1,640 Â Â Â 1,753 Â Contract liabilities Â Â 21,639 Â Â Â 18,586 Â Total current liabilities Â Â 30,796 Â Â Â 27,281 Â Deferred compensation Â Â 8,088 Â Â Â 8,314 Â Deferred taxes Â Â 8 Â Â Â 8 Â Operating lease liability, non-current portion Â Â 4,545 Â Â Â 5,883 Â Other liabilities Â Â - Â Â Â 124 Â Total liabilities Â Â 43,437 Â Â Â 41,610 Â Contingencies (Note 17) Â Â Â Â Â Â Â Â Â Stockholdersâ€™ equity: Â Â Â Â Â Â Â Â Preferred stock - $1.00 par value; authorized 600 shares, no shares issued and outstanding Â Â - Â Â Â - Â Common stock - $1.00 par value; authorized 20,000 shares, 9,512 shares issued and 9,511 shares outstanding at April 30, 2024; 9,374 shares issued and 9,373 shares outstanding at April 30, 2023 Â Â 9,512 Â Â Â 9,374 Â Additional paid-in capital Â Â 50,334 Â Â Â 49,136 Â Accumulated deficit Â Â (20,027) Â Â (25,621) Common stock reacquired and held in treasury - at cost (1 shares at April 30, 2024 and April 30, 2023) Â Â (3) Â Â (3) Accumulated other comprehensive income (loss) Â Â - Â Â Â - Â Total stockholdersâ€™ equity Â Â 39,816 Â Â Â 32,886 Â Total liabilities and stockholdersâ€™ equity Â $ 83,253 Â Â $ 74,496 Â Â The accompanying notes are an integral part of these consolidated financial statements. Â 28 Table of Contents Â FREQUENCY ELECTRONICS, INC. and SUBSIDIARIES Consolidated Statements of Operations and Comprehensive Income (Loss) (In thousands, except per share data) Â Â Â Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Consolidated Statements of Operations Â Â Â Â Â Â Â Revenues Â $ 55,274 Â Â $ 40,777 Â Cost of revenues Â Â 36,691 Â Â Â 32,928 Â Gross margin Â Â 18,583 Â Â Â 7,849 Â Selling and administrative expenses Â Â 10,184 Â Â Â 9,372 Â Research and development expenses Â Â 3,380 Â Â Â 3,149 Â Operating income (loss) Â Â 5,019 Â Â Â (4,672) Â Â Â Â Â Â Â Â Â Other income (expense): Â Â Â Â Â Â Â Â Income (loss) on investments Â Â 561 Â Â Â (606) Interest expense Â Â (109) Â Â (156) Other income (expense), net Â Â (7) Â Â 7 Â Income (loss) before (benefit) provision from income taxes Â Â 5,464 Â Â Â (5,427) (Benefit) provision from income taxes Â Â (130) Â Â 74 Â Net income (loss) Â $ 5,594 Â Â $ (5,501) Â Â Â Â Â Â Â Â Â Net income (loss) per common share: Â Â Â Â Â Â Â Â Basic and diluted earnings (loss) per share Â $ 0.59 Â Â $ (0.59) Â Â Â Â Â Â Â Â Â Weighted average shares outstanding: Â Â Â Â Â Â Â Â Basic and diluted Â 9,431 Â Â Â 9,337 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Consolidated Statements of Comprehensive Income (Loss) Â Â Â Â Â Â Â Â Net income (loss) Â $ 5,594 Â Â $ (5,501) Â Â Â Â Â Â Â Â Unrealized gain on marketable securities: Â Â Â Â Â Â Â Change in market value of marketable securities before reclassification, net of tax Â Â - Â Â Â (179) Reclassification adjustment for realized gains included in net income, net of tax Â Â - Â Â Â 619 Â Total unrealized gain on marketable securities, net of tax Â Â - Â Â Â 440 Â Â Â Â Â Â Â Â Â Comprehensive income (loss) Â $ 5,594 Â Â $ (5,061) Â The accompanying notes are an integral part of these consolidated financial statements. Â 29 Table of Contents Â FREQUENCY ELECTRONICS, INC. and SUBSIDIARIES Consolidated Statements of Cash Flows (In thousands) Â Â Â Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Â Â Â Â Â Â Â Â Cash flows from operating activities: Â Â Â Â Â Â Â Net income (loss) Â $ 5,594 Â Â $ (5,501) Â Â Â Â Â Â Â Â Adjustments to reconcile net income (loss) to net cash provided by operating activities: Â Â Â Â Â Â Â Depreciation and amortization Â Â 2,124 Â Â Â 2,434 Â Non-cash lease expense Â Â (104) Â Â (39) Provision for losses on accounts receivable, other assets and warranty reserve Â Â (171) Â Â (33) Provision for inventory reserve Â Â 912 Â Â Â 600 Â Loss provision accrual Â Â (1,140) Â Â (2,699) Loss on marketable securities Â Â - Â Â Â 784 Â Loss on sale of fixed and other assets Â Â 23 Â Â Â 34 Â Employee benefit plans expense Â Â 756 Â Â Â 1,054 Â Stock-based compensation expense Â Â 822 Â Â Â 197 Â Changes in operating assets and liabilities: Â Â Â Â Â Â Â Accounts receivable Â Â 10 Â Â Â (332) Contract assets Â Â (368) Â Â (1,110) Inventories Â Â (3,817) Â Â (1,220) Prepaid expenses and other Â Â (125) Â Â 91 Â Other assets Â Â - Â Â Â (366) Accounts payable - trade Â Â 884 Â Â Â 384 Â Accrued liabilities Â Â 856 Â Â Â 217 Â Contract liabilities Â Â 3,054 Â Â Â 7,487 Â Prepaid income taxes Â Â (7) Â Â 239 Â Other liabilities Â Â (595) Â Â (1,046) Net cash provided by operating activities Â Â 8,708 Â Â Â 1,175 Â Â Â Â Â Â Â Â Â Cash flows from investing activities: Â Â Â Â Â Â Â Purchase of marketable securities Â Â - Â Â Â (1,382) Proceeds from sale or redemption of marketable securities Â Â - Â Â Â 10,967 Â Capital expenditures Â Â (1,492) Â Â (918) Net cash (used in) provided by investing activities Â Â (1,492) Â Â 8,667 Â Â Â Â Â Â Â Â Â Cash flows from financing activities: Â Â Â Â Â Â Â Payment of dividend Â Â - Â Â Â (9,354) Net cash used in financing activities Â Â - Â Â Â (9,354) Â Â Â Â Â Â Â Â Net increase in cash and cash equivalents and restricted cash Â Â 7,216 Â Â Â 488 Â Â Â Â Â Â Â Â Â Cash and cash equivalents and restricted cash at beginning of year Â Â 12,049 Â Â Â 11,561 Â Â Â Â Â Â Â Â Â Cash and equivalents and restricted cash at end of year Â $ 19,265 Â Â $ 12,049 Â Â The accompanying notes are an integral part of these consolidated financial statements. Â 30 Table of Contents Â FREQUENCY ELECTRONICS, INC. and SUBSIDIARIES Consolidated Statements of Cash Flows (In thousands) (Continued) Â Â Â Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Supplemental disclosures of cash flow information: Â Â Â Â Â Â Â Cash paid during the year for: Â Â Â Â Â Â Â Interest Â $ 114 Â Â $ 129 Â Income taxes Â $ 13 Â Â $ 7 Â Â Â Â Â Â Â Â Â Cash refund during the year for: Â Â Â Â Â Â Â Income taxes Â $ - Â Â $ 176 Â Â The accompanying notes are an integral part of these consolidated financial statements. Â 31 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES Consolidated Statements of Changes in Stockholdersâ€™ Equity Years ended April 30, 2024 and 2023 (In thousands, except share data) Â Â Â Â Â Â Â Â Â Additional Â Â Â Â Â Treasury stock Â Â Accumulated other Â Â Â Â Â Â Common Stock Â Â paid in Â Â Accumulated Â Â (at cost) Â Â comprehensive Â Â Â Â Â Â Shares Â Â Amount Â Â capital Â Â Deficit Â Â Shares Â Â Amount Â Â Income (loss) Â Â Total Â Balance at April 30, 2022 Â Â 9,298,178 Â Â $ 9,298 Â Â $ 57,956 Â Â $ (20,120) Â Â 1,375 Â Â $ (6) Â $ (440) Â $ 46,688 Â Contribution of stock to 401(k) plan Â Â 61,897 Â Â Â 62 Â Â Â 351 Â Â Â - Â Â Â (634) Â Â 3 Â Â Â - Â Â Â 416 Â Stock-based compensation expense Â Â 13,701 Â Â Â 14 Â Â Â 183 Â Â Â - Â Â Â - Â Â Â - Â Â Â 197 Â Other comprehensive income, net of tax Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 440 Â Â Â 440 Â Dividends paid Â Â - Â Â Â - Â Â Â (9,354) Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â (9,354) Net loss Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â (5,501) Â Â - Â Â Â - Â Â Â - Â Â Â (5,501) Balance at April 30, 2023 Â Â 9,373,776 Â Â $ 9,374 Â Â $ 49,136 Â Â $ (25,621) Â Â 741 Â Â $ (3) Â $ - Â Â $ 32,886 Â Contribution of stock to 401(k) plan Â Â 58,987 Â Â Â 59 Â Â Â 455 Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 514 Â Stock-based compensation expense Â Â 78,797 Â Â Â 79 Â Â Â 743 Â Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 822 Â Net income Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 5,594 Â Â Â - Â Â Â - Â Â Â - Â Â Â 5,594 Â Balance at April 30, 2024 Â Â 9,511,560 Â Â $ 9,512 Â Â $ 50,334 Â Â $ (20,027) Â Â 741 Â Â $ (3) Â $ - Â Â $ 39,816 Â Â The accompanying notes are an integral part of these consolidated financial statements. Â 32 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS April 30, 2024 and 2023 Â 1. Summary of Accounting Policies Â Organization Â The Company is principally engaged in the design, development and manufacture of precision time and frequency control products and components for microwave integrated circuit applications. Â Basis of Presentation and Principles of Consolidation: Â The consolidated financial statements include the accounts of Frequency Electronics, Inc. and its wholly-owned subsidiaries (the â€œCompanyâ€ or â€œRegistrantâ€). References to â€œFEIâ€ are to the parent company alone and do not refer to any of its subsidiaries. See Note 14 for information regarding the Companyâ€™s business segments: (1) FEI-NY (which includes the subsidiaries FEI Government Systems, Inc., FEI Communications, Inc., and FEI-Elcom Tech, Inc. (â€œFEI-Elcomâ€)), and (2) FEI-Zyfer, Inc. (â€œFEI-Zyferâ€). Intercompany accounts and transactions are eliminated in consolidation. Â Use of Estimates: Â These consolidated financial statements have been prepared in conformity with United States generally accepted accounting principles (â€œU.S. GAAPâ€) and require management to make estimates and assumptions that affect amounts reported and disclosed in the consolidated financial statements and related notes. Actual results could differ from these estimates. Significant estimates include, but are not limited to, accounting for revenue recognition using a cost-to-cost input model, inventory reserves, deferred compensation plans, impairment of goodwill and other long-lived assets, stock-based compensation, and income taxes including deferred income taxes. Â Cash Equivalents: Â The Company considers certificates of deposit and other highly liquid investments with maturities of three months or less when purchased to be cash equivalents. The Company places its temporary cash investments with high credit quality financial institutions. Such investments may at times be in excess of the Federal Deposit Insurance Corporation (â€œFDICâ€) and Securities Investor Protection Corporation insurance limits. No losses have been experienced on such investments. Â Marketable Securities: Â Marketable securities consisted of corporate debt securities, certificates-of-deposit, and debt securities of U.S. Government agencies. No marketable securities were held during the fiscal year ended April 30, 2024. Investments in debt securities were categorized as available-for-sale and were carried at fair value, with unrealized gains and losses excluded from income and recorded directly to stockholdersâ€™ equity. The Company recognizes gains or losses when securities are sold using the specific identification method. The Company liquidated all holdings related to marketable securities during the fiscal year ended April 30, 2023. Â Accounts Receivable and Allowance for Credit Losses: Â Accounts receivable, net, consists of amounts collectible from customers recorded at the original invoiced amount. Management analyzes accounts receivable and the potential for credit losses based on customer concentrations, credit worthiness, current economic trends and changes in customer payment terms. Accounts receivable are recorded at their stated amount, less allowance for credit losses. When it is determined amounts are not recoverable, the receivable is written off against the allowance. Â Property, Plant and Equipment: Â Property, plant and equipment is recorded at cost, net of accumulated depreciation and amortization. Expenditures for betterments are capitalized; maintenance and repairs are charged to operations when incurred. When fixed assets are sold or retired, the cost and related accumulated depreciation and amortization are eliminated from the respective accounts and any gain or loss is credited or charged to operations.Â 33 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Continued April 30, 2024 and 2023 Â If events or changes in circumstances indicate that the carrying amount of a long-lived asset may not be recoverable, the Company estimates the future cash flows expected to result from the use of the asset and its eventual disposition. If the sum of the expected future cash flows (undiscounted and without interest charges) is less than the carrying amount of the long-lived asset, an impairment loss is recognized based on the excess of the carrying amount over the fair value of the long-lived asset. No impairment losses have been recognized in the years ended April 30, 2024 and 2023. Â Depreciation and Amortization: Â Depreciation of property, plant and equipment is computed on the straight-line method based upon the estimated useful lives of the assets (40 years for buildings and 3 to 10 years for other depreciable assets). Leasehold improvements are amortized on the straight-line method over the lesser of the lease term or the estimated useful life of the asset. Â Inventories: Â Inventories, which consist of raw materials, work-in-process and finished goods are accounted for at the lower of cost (specific and average) and net realizable value. The cost of work-in-process and finished goods generally include the cost of materials, labor, overhead and other costs that are directly related to their production.Â The Company reviews its inventories quarterly to determine reserves for excess or obsolete inventory based upon historical sales trends, expected production usage, and other factors. Changes to inventory are charged to cost of revenues in the period when such changes are identified. Â Inventories represent raw materials, work-in-process, and finished goods that relate to non-customized products sold to customers at a point in time. Inventories also represent raw materials and in-process and completed components parts that are used in multiple customer projects but have not been allocated to a specific customer project or incorporated in the creation of customized products that are sold to specific customers over a period of time. Â Goodwill: Â The Company records goodwill as the excess of purchase price over the fair value of identifiable net assets acquired. The Company performs a qualitative evaluation of events and circumstances impacting each reporting unit to determine the likelihood of goodwill impairment. Based on this evaluation, if it is determined that it is more likely than not that the fair value of a reporting unit exceeds its carrying amount, no further evaluation is necessary. Otherwise, the Company will perform a quantitative impairment test to compare the fair value of a reporting unit to its carrying value, including goodwill. If the fair value of a reporting unit exceeds its carrying value, goodwill of the reporting unit is not impaired. If the carrying value of the reporting unit, including goodwill, exceeds its fair value, a goodwill impairment loss will be recognized in an amount equal to that excess. Management has determined that goodwill was not impaired as of April 30, 2024 and 2023, based on its qualitative assessment of impairment for each period. Â Revenue and Cost Recognition: Â Revenue is recognized when or as performance obligations are satisfied, which is when control over goods or services are transferred to the customer, in an amount that reflects the consideration to which the Company expects to receive. A performance obligation is a distinct product or service that is transferred to the customer based on the contract. The transaction price is allocated to each performance obligation and is recognized as revenue upon satisfaction of that performance obligation.Â 34 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Continued April 30, 2024 and 2023 Â The Company derives a majority of its revenue through contracts with customers that involve the sale of goods and services with specifications, frequencies and significant customization to address the requirements of a specific customer and contracts where the end user is the U.S. Government. These contracts generally include one performance obligation, which is typically a customized product or a series of distinct customized products. Control over this performance obligation transfers to the customer over time as the Company creates the customized product because such product does not have an alternative use to the Company and the contract provides the Company with an enforceable right to payment for performance completed to date. In certain cases, the customer also controls the product as it is being created by the Company. Accordingly, revenue is reported in operating results over time using the percentage-of-completion (â€œPOCâ€) cost-to-cost method. Under this method, revenue is recorded based on the ratio of costs incurred over total estimated contract costs. This method provides a faithful depiction of the transfer of the customized product to the customer because the costs incurred represent the Companyâ€™s inputs towards satisfying the performance obligation. Each month management reviews estimated contract costs through a process of aggregating actual costs incurred and estimating additional costs to complete based on current available information, project status, historical experience with similar contracts, changes to product specifications, and other factors. The estimation of total costs through completion is complicated and subject to many variables. Total cost estimates can be affected by a number of factors such as changes in the assessment of the nature and complexity of the work; design challenges including changes to design specifications; technical challenges including those related to quality control; production challenges including those resulting from the timeliness of customer funding, and the unavailability or reduced productivity of qualified labor; supplier challenges including the cost, availability, and quality of raw materials and subcontractor services; changes in laws or regulations; actions necessary for long-term customer satisfaction; and natural disasters or other matters. Changes in these cost estimates could result in the recognition of unfavorable cumulative catch-up adjustments to the Companyâ€™s operating results of the period when such changes are made. Costs to satisfy the performance obligation, which include direct materials, direct labor, manufacturing overhead and other direct costs, are expensed as incurred except when the Company determines that the total estimated costs through completion will exceed total revenue, resulting in a contract loss. Such contract loss is accrued for immediately in the period when the loss is identified. Â The Company also derives its revenue through contracts or purchase orders from customers that involve the sale of goods and services that are not significantly customized and therefore, such goods and services have an alternative use to the Company because they can be resold to other customers. These contracts typically include one performance obligation, which is a non-customized product or service ordered by the customer. Control over this performance obligation transfers to the customer and revenue is recorded at a point time when passage-of-title (â€œPOTâ€) occurs as reflected by either (i) shipment of the product or (ii) performance of the services, which are generally completed within a very short period. When payment is contingent upon customer acceptance, revenue is deferred until such acceptance is received. Costs directly related to the production of a non-customized product are capitalized in inventory and are generally expensed when the product is shipped to or accepted by the customer. Cost of services are expensed as incurred. Â Contract costs include all direct material costs, direct labor costs, manufacturing overhead and other direct costs related to contract performance. Selling, general and administrative costs are charged to expense as incurred. Â Practical Expedients Â The Company expenses sales commissions as sales and marketing expenses in the period they are incurred if the expected amortization period is one year or less. Â The Company expenses costs, other than sales commissions, to obtain a contract in the period for which they are incurred as these amounts would have been incurred even if the contract had not been obtained. Â The Company elected the practical expedient to account for shipping and handling activities that occur after the customer has obtained control of a good as fulfillment activities rather than as a promised service. Â The Company elected the practical expedient not to disclose the transaction price allocated to the remaining performance obligations because the duration of the Companyâ€™s contracts is typically one year or less in consideration of the customerâ€™s option to terminate the contract for convenience without incurring a substantive termination penalty.Â 35 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Continued April 30, 2024 and 2023 Â Payments under long-term contracts may be received before or after revenue is recognized. The U.S. Government customer typically withholds payment of a small portion of the contract price until contract completion. Therefore, long-term contracts typically generate unbilled receivables (contract assets) but may generate advances and progress billings (contract liabilities). Long-term contract unbilled receivables and advances and progress billings are not considered a significant financing component because they are intended to protect either the customer or the Company in the event that some or all of the obligations under the contract are not completed. In addition, the Company does not assess whether a significant financing component exists if the period between when the Company performs its obligations under the contract and when the customer pays is one year or less. Â Disaggregation of Revenue Â Total revenue recognized over

time using the POC method was approximately $52.1 million and $39.1 million of the $55.3 million and $40.8 million reported for the years ended April 30, 2024 and 2023, respectively. The amounts by segment and product line were as follows: Â Â Â Fiscal Year Ended April 30, 2024 Â Â Â (In thousands) Â Â Â POC Â Â POT Â Â Total Â Â Â Revenue Â Â Revenue Â Â Revenue Â FEI-NY Â $ 35,225 Â Â $ 5,036 Â Â $ 40,261 Â FEI-Zyfer Â Â 16,909 Â Â Â 1,229 Â Â Â 18,138 Â Intersegment Â Â - Â Â Â (3,125) Â Â (3,125) Revenue Â $ 52,134 Â Â $ 3,140 Â Â $ 55,274 Â Â Â Â Fiscal Year Ended April 30, 2023 Â Â Â (In thousands) Â Â Â POC Â Â POT Â Â Total Â Â Â Revenue Â Â Revenue Â Â Revenue Â FEI-NY Â $ 29,800 Â Â $ 2,514 Â Â $ 32,314 Â FEI-Zyfer Â Â 9,283 Â Â Â 649 Â Â Â 9,932 Â Intersegment Â Â - Â Â Â (1,469) Â Â (1,469) Revenue Â $ 39,083 Â Â $ 1,694 Â Â $ 40,777 Â Â Â Â Fiscal Years Ended April 30, Â Â Â (in thousands) Â Â Â 2024 Â Â 2023 Â Revenues by Product Line: Â Â Â Â Â Â Â Â Satellite revenue Â $ 23,223 Â Â $ 17,918 Â Government non-space revenue Â Â 28,981 Â Â Â 20,282 Â Other commercial & industrial revenue Â Â 3,070 Â Â Â 2,577 Â Consolidated revenues Â $ 55,274 Â Â $ 40,777 Â Â 36 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Continued April 30, 2024 and 2023 Â Comprehensive Income (Loss): Â Comprehensive income (loss) consists of net income or loss and other comprehensive income/loss. Other comprehensive income/loss includes changes in unrealized gains or losses, net of tax, on securities available for sale during the year. Â Research and Development: Â The Company engages in R&D activities to identify new applications for its core technologies, to improve existing products and to improve manufacturing processes to achieve cost reductions and manufacturing efficiencies. R&D costs include basic research, applied research, concept formulation studies, design, development, related test activities, and all associated direct labor, manufacturing overhead, direct materials and contracted services. Such costs are expensed as incurred. The Company also engages in customer-funded R&D activity. The customer funds received in connection therewith appear in revenues and the associated expenses are included in cost of revenues and are not included in R&D expenses. Â Income Taxes: Â The Company recognizes deferred tax liabilities and assets based on the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Valuation allowances are established and adjusted when necessary to increase or reduce deferred tax assets to the amount expected to be realized. Â The Company analyzes its tax positions under accounting standards which prescribe recognition thresholds that must be met before a tax benefit is recognized in the financial statements and provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. Under these standards, the Company may only recognize or continue to recognize tax positions that meet a â€œmore likely than notâ€ threshold. Interest and penalties recognized on income taxes are recorded as income tax expense. Â Earnings (Loss) per Share: Â Basic earnings (loss) per share are computed by dividing net earnings (loss) by the weighted average number of shares of common stock outstanding. Diluted earnings (loss) per share are computed by dividing net earnings (loss) by the sum of the weighted average number of shares of common stock and the if-converted effect of unexercised stock options and stock appreciation rights (â€œSARsâ€). Diluted earnings (loss) per share are not computed where the if-converted effect of such items would be anti-dilutive. Â Fair Values of Financial Instruments: Â Cash and cash equivalents, restricted cash, marketable securities, accounts receivable, accounts payable, short-term credit obligations, and cash surrender value of life insurance are reflected in the accompanying consolidated balance sheets at amounts considered by management to reasonably approximate fair value based upon the nature of the instrument and current market conditions. Management is not aware of any factors that would significantly affect the value of these amounts. The Company also has an investment in a privately-held Russian company, Morion, Inc. (â€œMorionâ€), see Note 10 for additional information.Â 37 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Continued April 30, 2024 and 2023 Â The fair value accounting framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Â The levels of the fair value hierarchy are described below: Â Â Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities. Â Â Â Â Level 2 Inputs to the valuation methodology include: -Inputs other than quoted prices that are observable for the asset or liability; and -Inputs that are derived principally from or corroborated by observable market data by correlation or other means. Â Â Â Â Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement. Â Equity-based Compensation: Â The cost of employee services received in exchange for awards of equity instruments are based on the grant-date fair value of the award. We recognize the fair value of the award as compensation expense over the period during which an employee is required to provide service in exchange for the award. For awards with performance conditions, we recognize the fair value of the award as compensation expense when it is probable that the performance condition will be achieved. The Company has elected an accounting policy to account for award forfeitures as they occur, with no adjustment for estimated forfeitures. Â Concentration of Credit Risk: Â Financial instruments, which potentially subject the Company to concentration of credit risk, consist principally of cash and cash equivalents and trade receivables. The Company maintains cash accounts at several commercial banks at which the balances exceed FDIC limits. The Company has not experienced any losses on such amounts. Concentration of credit risk with respect to trade receivables is generally diversified due to the large number of entities comprising the Companyâ€™s customer base and their dispersion across geographic areas, principally within the U.S. The Company routinely addresses the financial strength of its customers and, as a consequence, believes that its receivable credit risk exposure is limited. The Company does not require customers to post collateral. Â New Accounting Pronouncements: Â In November 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (â€œASU 2023-07â€), which expands on the required disclosure of incremental segment information. The new guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is evaluating the effect on its consolidated financial statements when adopted in fiscal year 2025 but does not expect the effect to be material. Â In December 2023, the FASB issued ASU No. 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures (â€œASU 2023-09â€), which requires companies to annually disclose categories in the effective tax rate reconciliation and additional information about income taxes paid. The new guidance is effective for annual periods beginning after December 15, 2024, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is in the process of evaluating the impact that the adoption of ASU No. 2023-09 will have to the financial statements and related disclosures. Â Out of Period Adjustment: Â As of and for the year ended April 30, 2024, the Company recorded an out of period adjustment related to its loss provision accrual to account for its contracts where the expected costs exceed the total expected revenues. The out of period adjustment resulted in a decrease to cost of revenues and a decrease to loss provision accrual of $0.9 million. The adjustment did not have any impact on cash flows for the Company and does not have any continuing impact on future cash flows or earnings. The Company has evaluated the effects of this error, both qualitatively and quantitatively, and does not believe the correction was material to any current or prior interim or annual periods that were affected. Â 38 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS â€“ Continued Â 2. Earnings per Share Â Reconciliations of the weighted average shares outstanding for basic and diluted earnings (loss) per share for the fiscal years ended April 30, 2024 and 2023, respectively, were as follows: Â Â Â For the Fiscal Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Weighted average shares outstanding: Â Â Â Â Â Â Â Basic EPS Shares outstanding (weighted average) Â Â 9,431,264 Â Â Â 9,337,444 Â Effect of Dilutive Securities Â Â ** Â Â Â ** Â Diluted EPS Shares outstanding Â Â 9,431,264 Â Â Â 9,337,444 Â Â ** Dilutive securities above exclude any such securities whose affect would be anti-dilutive. For the fiscal year ended April 30, 2024 all securities would be anti-dilutive because the current stock price is below the exercise price. For the fiscal year ended April 30, 2023, all securities would be anti-dilutive due to the Companyâ€™s net loss position. The anti-dilutive shares excluded in the above table for fiscal years ended April 30, 2024 and 2023 were 86,000 and 243,625, respectively. Â 3. Contract Assets and Liabilities Â At April 30, 2024 and 2023, contract assets and liabilities, consisted of the following (in thousands): Â Â Â April 30, 2024 Â Â April 30, 2023 Â Â Â Â Â Â Â Â Â Â Contract Assets Â $ 10,523 Â Â $ 10,009 Â Contract Liabilities Â $ (21,639) Â $ (18,586) Â Contract assets and contract liabilities at April 30, 2022, were $8,857 and ($11,098), respectively. Â Contract assets primarily relate to the Companyâ€™s rights to consideration for work completed but not billed at the reporting date on contracts with customers. Contract assets are transferred to accounts receivable when the rights become unconditional. Contract liabilities primarily relate to contracts where advance payments or deposits have been received, but performance obligations have not yet been satisfied, and therefore, revenue has not been recognized. In fiscal year 2024, we recognized $15.8 million of our contract liabilities at April 30, 2023 as revenue. In fiscal year 2023, we recognized $7.1 million of our contract liabilities at April 30, 2022 as revenue. If contract losses are anticipated, a loss provision is recorded for the full amount of such losses when they are determinable. Total contract losses for the fiscal years ended April 30, 2024 and 2023 were approximately $3.1 million and $429,000, respectively. The liability for contract losses is presented as loss provision accrual within the consolidated balance sheets. Â 4. Inventories Â Inventories at April 30, 2024 and 2023, consisted of the following (in thousands): Â Â Â April 30, 2024 Â Â April 30, 2023 Â Raw materials and component parts Â $ 14,939 Â Â $ 12,460 Â Work in progress Â Â 8,035 Â Â Â 7,547 Â Finished goods Â Â 457 Â Â Â 519 Â Â Â $ 23,431 Â Â $ 20,526 Â Â Inventory reserves included in inventory were $9.1 million and $8.1 million for the fiscal years ended April 30, 2024 and 2023, respectively. Â 39 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Continued April 30, 2024 and 2023 Â 5. Property, Plant and Equipment, net Â Property, plant and equipment, net, at April 30, 2024 and 2023, consisted of the following (in thousands): Â Â Â April 30, 2024 Â Â April 30, 2023 Â Â Â Â Â Â Â Â Â Â Buildings and building improvements Â $ 2,616 Â Â $ 2,597 Â Machinery, equipment and furniture Â Â 61,943 Â Â Â 60,792 Â Â Â Â 64,559 Â Â Â 63,389 Â Less accumulated depreciation Â Â (58,121) Â Â (56,296) Â Â $ 6,438 Â Â $ 7,093 Â Â Depreciation and amortization expense was $2.1 million and $2.4 million for the fiscal years ended April 30, 2024 and 2023, respectively. Â 6. Right-of-Use Assets and Lease Liabilities Â The Companyâ€™s leases primarily represent offices, warehouses, vehicles, manufacturing and R&D facilities which expire at various times through 2029 and are operating leases. Contractual arrangements are evaluated at inception to determine if the agreement contains a lease. The leases contain renewal options, early termination, rent abatement, and escalation clauses that are factored into our determination of lease payments when appropriate. We include options to extend or terminate leases in the right-of-use (ROU) operating lease asset and liability when it is reasonably certain we will exercise these options. As of April 30, 2024, lease options were not included in the calculation of the ROU operating lease asset and liability. ROU assets and lease liabilities are recorded based on the present value of future lease payments which will factor in certain qualifying initial direct costs incurred as well as any lease incentives that may have been received. Lease expenses for operating lease payments are recognized on a straight-line basis over the lease term. Â The Company elected the practical expedient for short-term leases which allows leases with terms of twelve months or less to be recorded on a straight-line basis over the lease term without being recognized on the consolidated balance sheet. The Company has also elected the practical expedient to account for lease and non-lease components as a single component. Â The table below presents ROU assets and lease liabilities recorded on the consolidated balance sheets as follows: Â Â Classification Â April 30, 2024 Â Â April 30, 2023 Â Â Â Â Â (In thousands) Â Assets Â Â Â Â Â Â Â Â Â Right-of-use assets - operating leases Right-of-use assets leases Â $ 6,036 Â Â $ 7,382 Â Â Â Â Â Â Â Â Â Â Liabilities Â Â Â Â Â Â Â Â Â Â Operating lease liabilities, current portion Lease liability, current Â Â 1,640 Â Â Â 1,753 Â Operating lease liabilities, non-current portion Lease liability, non-current Â Â 4,545 Â Â Â 5,883 Â Total lease liabilities Â $ 6,185 Â Â $ 7,636 Â Â Total operating lease expense was approximately $1.9 million, of which approximately $0.4 million was attributable to variable lease expenses, for both the fiscal years ended April 30, 2024 and 2023, the majority of which is included in cost of revenues and the remaining amount in selling and administrative expenses on the consolidated statements of operations. In addition, the Company made cash payments of $1.8 million and $1.9 million for operating leases during the fiscal years ended April 30, 2024 and 2023, respectively, which are included in cash flows from operating activities in our consolidated statements of cash flows. As of April 30, 2024, the Company had no operating lease liabilities that had not commenced.Â 40 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Continued April 30, 2024 and 2023 Â The table below reconciles the undiscounted cash flows for each of the next five fiscal years and total of the remaining fiscal years to the operating lease liabilities recorded on the consolidated balance sheet as of April 30, 2024: Â Fiscal Year Ending April 30, Â (in thousands) Â Â Â Â Â Â 2025 Â $ 1,687 Â 2026 Â Â 1,363 Â 2027 Â Â 964 Â 2028 Â Â 1,262 Â 2029 Â Â 1,389 Â Thereafter Â Â 587 Â Total lease payments Â Â 7,252 Â Less imputed interest Â Â (1,067) Present value of future lease payments Â Â 6,185 Â Less current obligations under leases Â Â (1,640) Long-term lease obligations Â $ 4,545 Â Â As of April 30, 2024 and 2023, the weighted-average remaining lease term for all operating leases was 4.9 years and 5.6 years, respectively. The Company does not generally have access to the rate implicit in the leases, therefore, we use a discount rate based on our incremental borrowing rate, which is determined using our credit rating and information available as of the commencement date. The weighted average discount rate for operating leases as of April 30, 2024 and 2023, was 6.31% and 6.23%, respectively. Â 7. Marketable Securities Â During the fiscal year ended April 30, 2024, the Company had no holdings related to Marketable Securities. The Company liquidated all holdings related to Marketable Securities during the fiscal year ended April 30, 2023. Â Proceeds from the sale or redemption of available-for-sale securities and the resulting gross realized gains and losses included in the determination of net income (loss) for the year ended April 30, 2023, were as follows (in thousands): Â Â Â For the year ended April 30, Â Â Â 2023 Â Proceeds Â $ 10,967 Â Gross realized gains Â $ - Â Gross realized losses Â $ (784) Â 8. Debt Obligations Â As of April 30, 2024, the Company neither had any borrowings nor any borrowing capacity pursuant to a credit facility. As of April 30, 2023, the Company retired its advisory credit arrangement with UBS Bank USA. Prior to retiring the advisory credit arrangement, no borrowings were made during fiscal 2023. Â 41 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Continued April 30, 2024 and 2023 Â 9. Accrued Liabilities Â Accrued liabilities at April 30, 2024 and 2023, respectively, consisted of the following (in thousands): Â Â Â 2024 Â Â 2023 Â Vacation and other compensation Â $ 1,519 Â Â $ 1,408 Â Incentive compensation Â Â 978 Â Â Â 175 Â Payroll taxes Â Â 370 Â Â Â 341 Â Warranty reserve Â Â 542 Â Â Â 529 Â Commissions Â Â 85 Â Â Â 197 Â Deferred compensation payable Â Â 600 Â Â Â 762 Â Other Â Â 671 Â Â Â 522 Â Â Â $ 4,765 Â Â $ 3,934 Â Â 10. Investment in Morion, Inc. Â The Company has an investment in Morion, a privately-held Russian company, which manufactures high precision quartz resonators and crystal oscillators. The Company has also licensed certain technology to Morion. Â The Companyâ€™s investment consists of 4.6% of Morionâ€™s outstanding shares.Â However, due to the Russia Ukraine conflict and resulting sanctions the future status of FEIâ€™s investment in Morion became uncertain and accordingly, such investment was written of in fiscal year 2022.Â The carrying value of this investment is $0 as of April 30, 2024 and 2023. Â During the fiscal years ended April 30, 2024 and 2023, the Company acquired product from Morion in the aggregate amount of approximately $89,000 and $196,000, respectively. During the fiscal years ended April 30, 2024 and 2023, the Company sold no product and no training devices to Morion, and the Company received no dividends from Morion. Â Purchases of materials from Morion consist mainly of quartz crystal blanks which are used in the fabrication of quartz resonators. In the event that these items become unavailable from Morion, the Company is in the process of establishing alternate sources of supply. The Company is also capable of fabricating the crystal blanks in-house. Â 11. Restricted Cash Â As of April 30, 2024 restricted cash consisted of approximately $945,000 related to a letter of credit required for contractual restrictions during the period of performance for one of the Companyâ€™s contracts. There was no restricted cash in the prior fiscal year. Restricted cash is classified as current or non-current based on the remaining performance period of the contract. Â A reconciliation of cash and cash equivalents and restricted cash from the condensed consolidated balance sheets to the condensed consolidated statements of cash flows is shown below (in thousands): Â Â Â April 30, 2024 Â Â April 30, 2023 Â Cash and cash equivalents Â $ 18,320 Â Â $ 12,049 Â Restricted cash Â Â 945 Â Â Â - Â Total cash and cash equivalents and restricted cash Â $ 19,265 Â Â $ 12,049 Â Â 42 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Continued April 30, 2024 and 2023 Â 12. Employee Benefit Plans Â Profit Sharing Plan: Â The Company provides its U.S.-based employees with a profit-sharing plan and trust under Â§ 401(k) of the Internal Revenue Code. This plan allows all eligible employees to defer a portion of their income through voluntary contributions to the plan. In accordance with the provisions of the plan, the Company can make discretionary matching contributions in the form of cash or common stock. For the fiscal years ended April 30, 2024 and 2023, the Company contributed 58,987 and 61,897 shares of common stock, respectively. The approximate value of these shares at the date of contribution was $514,000 and $413,000 in fiscal years 2024 and 2023, respectively. Contributed shares are drawn from the Companyâ€™s common stock and during fiscal years 2024 and 2023, such transactions increased additional paid in capital by $455,000 and $351,000, respectively. As of April 30, 2024, the plan held a total of 495,395 shares, which were allocated to the accounts of the individual participants. As of April 30, 2023, the plan held a total of 499,328 shares, which were allocated to the accounts of the individual participants. Â Income Incentive Pool:

Â The Company maintains incentive bonus programs for certain employees that are based on operating profits of the individual subsidiaries to which the employees are assigned. The Company also adopted a plan for the President and Chief Executive Officer of the Company, which the formula is based on consolidated pre-tax profits, bookings, and revenue. The incentive bonus recorded for the fiscal year ended April 30, 2024 was $489,000. The incentive bonus recorded for the fiscal year ended April 30, 2023 was $175,000. Â Employee Stock Plans: Â The Company has various stock plans, some of which have been approved by the Companyâ€™s stockholders, for key management employees, including officers and directors who are employees, certain consultants and independent members of the Board of Directors. The plans are Nonqualified Stock Options plans, Incentive Stock Option plans, and Stock Appreciation Rights (â€œSARâ€) plans. Under these plans, options or SARs are granted at the discretion of the Stock Option Committee or the Compensation Committee of the Board of Directors at an exercise price not less than the fair market value of the Companyâ€™s common stock on the date of grant. Â Typically, options and SARs vest over a four-year period from the date of grant. The options and SARs generally expire ten years after the date of grant (the most recent SARs awards, beginning in fiscal year 2017, expire in five years) and are subject to certain restrictions on transferability of the shares obtained on exercise. Under the Companyâ€™s 2005 Stock Award Plan (â€œPlanâ€) the Company provided option holders the opportunity to exercise stock options either by paying the exercise price for the shares or to do a cashlessÂ exercise whereby the individual receives the net number of shares of stock equal in value to the exercised number of shares times the difference between the current market value of the Companyâ€™s stock and the exercise price. Under the Plan, instruments granted under other plans which expire, are canceled, or are tendered in the exercise of such instruments, increase the shares available under the Plan. Â As of April 30, 2024, eligible employees and directors had been granted total SARs representing approximately 2,385,000 shares of the Companyâ€™s common stock, of which approximately 86,000 shares were outstanding and approximately 86,000 shares with a weighted average exercise price of $13.01 were exercisable. There were no SARs granted during the fiscal year 2024. When the SARs become exercisable, the Company will settle the SARs by issuing to exercising recipients the number of shares of stock from common stock or treasury stock, if available, equal to the appreciated value of the Companyâ€™s stock between the grant date and exercise date. At the time of exercise, the quantity of shares under the SARs grant equal to the exercise value divided by the then market value of the shares will be returned to the pool of available shares for future grant under the Plan. During the fiscal year ended April 30, 2024, no employees exercised SARs and no shares were granted. There were 157,625 shares returned to the pool of available shares and may be used for future grants under the Plan. Forfeitures are recorded as they occur. Â The excess of the consideration received over the par value of the common stock or cost of treasury stock issued under both types of option plans is recognized as an increase in additional paid-in capital.Â 43 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Continued April 30, 2024 and 2023 Â The following table summarizes information about stock option and SARs activity for the years ended April 30, 2024 and 2023: Â Â Â Stock Options and Stock Appreciation Rights Â Â Â

Government or subcontracts for U.S. Government end-use. Â In the fiscal year ended April 30, 2024, revenues from four customers of the FEI-NY segment, which each accounted for more than 10% of that segmentâ€™s revenues, were $7.5 million, $10.9 million, $4.7 million, and $4.5 million. In the fiscal year ended April 30, 2023, revenues from four customers of the FEI-NY segment, which each accounted for more than 10% of that segmentâ€™s revenues, were $7.3 million, $5.8 million, $5.1 million, and $4.0 million. In the FEI-Zyfer segment, two customers, which each accounted for more than 10% of that segmentâ€™s revenues, were $4.2 million and $5.2 million in the fiscal year ended April 30, 2024. In the fiscal year ended April 30, 2023, revenues from two customers of the FEI-Zyfer segment, which each accounted for more than 10% of that segmentâ€™s revenues, were $4.0 million and $1.5 million.Â 49 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Continued April 30, 2024 and 2023 Â The loss by the Company of any one of these customers would have a material adverse effect on the Companyâ€™s business. The Company believes its relationship with these customers is mutually satisfactory. Sales to the major customers referenced above can include commercial and governmental end users. Â Foreign Sales Â Revenues in each of the Companyâ€™s segments include sales to foreign governments or to companies located in foreign countries. For the fiscal years ended April 30, 2024 and 2023, revenues, based on the location of the procurement entity were derived from the following locations (in thousands): Â Â Â For the Fiscal Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Domestic Â $ 53,185 Â Â $ 39,564 Â Foreign Â Â 2,089 Â Â Â 1,213 Â Â Â $ 55,274 Â Â $ 40,777 Â Â As of April 30, 2024 and 2023, there were no material foreign sales to one specific foreign country. Â 15. Product Warranties Â The Company generally provides its customers with a one-year warranty regarding the manufactured quality and functionality of its products. For some limited products, the warranty period has been extended. The Company establishes warranty reserves based on its product history, current information on repair costs and annual sales levels. As of April 30, 2024 and 2023, respectively, changes in the carrying amount of accrued product warranty costs, reported in accrued expenses on the consolidated balance sheets, were as follows (in thousands): Â Â Â 2024 Â Â 2023 Â Balance at beginning of year Â $ 529 Â Â $ 519 Â Warranty costs incurred Â Â (390) Â Â (499) Product warranty accrual Â Â 403 Â Â Â 509 Â Balance at end of year Â $ 542 Â Â $ 529 Â Â 16. Accumulated Other Comprehensive Income (Loss) Â The Company did not have Accumulated Other Comprehensive Income (Loss) (â€œAOCIâ€) as of April 30, 2024 and 2023, and there was no change in AOCI during the fiscal year ended April 30, 2024. Changes in the AOCI during the fiscal year ended April 30, 2023 were as follows (in thousands): Â Â Â Change in Â Â Â Market Value Â Â Â of Marketable Â Â Â Securities Â Balance April 30, 2022, net of taxes Â Â Â Â Â Â $ (440) Items of other comprehensive income (loss) before reclassification, pretax Â Â Â Â Â Â Â (344) Tax effect Â Â Â Â Â Â Â 165 Â Items of other comprehensive income (loss) before reclassification, net of taxes Â Â Â Â Â Â (179) Reclassification adjustments, pretax ** Â Â 784 Â Â Â Â Â Â Tax effect Â Â (165) Â Â 619 Â Total other comprehensive income (loss), net of taxes Â Â Â Â Â Â 440 Â Balance April 30, 2023, net of taxes Â Â Â Â Â $ - Â Â **The reclassification adjustments represent net realized (gains) losses on the sale or redemption of available-for-sale marketable securities that were reclassified from AOCI to Other income (expense), net. Â 50 Table of Contents Â FREQUENCY ELECTRONICS, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Continued April 30, 2024 and 2023 Â 17. Contingencies Â In the normal course of its business, the Company may be involved in various claims, negotiations and legal actions.Â As of April 30, 2024, the Company was not a party to any litigation in which an unfavorable outcome or material claim is probable or in which losses associated with the litigation can be reasonably estimated. Â 18. Subsequent Event Â On July 22, 2024 the Companyâ€™s Board of Directors declared a special cash dividend of $1.00 per share of common stock. The special dividend is payable on August 29, 2024, to stockholders of record as of the close of business on August 8, 2024. Based on the current number of shares outstanding, the total amount of the special dividend payment will be approximately $9.4 million. Â Â Â 51 Table of Contents Â Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure Â None. Â Item 9A. Controls and Procedures Â Evaluation of Disclosure Controls and Procedures. Â We maintain disclosure controls and procedures (as such term is defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended (the â€œExchange Actâ€)) designed to provide reasonable assurance the information required to be disclosed by us in reports we file or submit under the Exchange Act is (i) recorded, processed, summarized and reported within the time periods specified in SEC rules and forms; and (ii) accumulated and communicated to our management, including our principal executive officer and principal financial officer, as appropriate to allow timely decisions regarding required disclosures. Â In connection with the filing of this Annual Report on Form 10-K, the Companyâ€™s management, with the participation of the Companyâ€™s Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of the design and operation of the Companyâ€™s disclosure controls and procedures as of the end of the period covered by this report. Based on their evaluation, the Companyâ€™s chief executive officer and chief financial officer have concluded that, because of the material weakness in internal control over financial reporting disclosed below, as of April 30, 2024, the Companyâ€™s disclosure controls and procedures were not effective at a reasonable assurance level. Â There are inherent limitations to the effectiveness of any system of disclosure controls and procedures, including the possibility of human error and the circumvention or overriding of the controls and procedures. Accordingly, even effective disclosure controls and procedures can only provide reasonable assurance of achieving their control objectives. Â Managementâ€™s Annual Report on Internal Control Over Financial Reporting Â The Companyâ€™s management is responsible for establishing and maintaining adequate internal control over financial reporting as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act. The Companyâ€™s internal control system is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with U.S. GAAP. Because of inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Â Management assessed the effectiveness of the Companyâ€™s internal control over financial reporting as of April 30, 2024. In making this assessment, management used the criteria established in Internal Controlâ€”Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based on this evaluation, the Companyâ€™s management concluded that the Companyâ€™s internal control over financial reporting was not effective as of April 30, 2024, because of the material weakness in internal control over financial reporting discussed below. Â A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the annual or interim financial statements will not be prevented or detected on a timely basis. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Â In the course of preparing the Companyâ€™s consolidated financial statements as of April 30, 2024 and for the year then ended, management identified a material weakness in internal control over the calculation of loss provision accruals in contracts with customers. The Companyâ€™s controls over loss provision accruals were not sufficiently designed to capture previously recognized contract losses when calculating the required balance of loss provision accruals as of the end of the reporting period. The errors resulting from this material weakness did not cause material misstatements in previously issued annual or interim financial statements. Such errors were corrected prior to the issuance of the Companyâ€™s consolidated financial statements as of April 30, 2024 and for the year then ended. If not remediated timely, the deficiency described above could result in a material misstatement in future annual or interim consolidated financial statements. Â 52 Table of Contents Â The Company concluded that the item noted above constituted a material weakness in the Companyâ€™s internal control over financial reporting as of April 30, 2024. Â Notwithstanding the existence of the material weakness described above, management believes that the audited consolidated financial statements included in this Annual Report on Form 10-K fairly present, in all material respects, our financial position, results of operations and cash flows as of and for the periods presented, in conformity with GAAP. Â Plan to Remediate Material Weakness Â The Company is currently in the process of remediating the material weakness and has taken actions to address the underlying causes of the material weakness including improving controls over the calculation of loss provision accruals. The Company has updated its method of calculating loss provision accruals by considering previously recognized contract losses. The Company has also started to implement enhanced review, reconciliation, and monitoring controls over loss provision accruals and its underlying calculations. The Company intends to remediate these deficiencies as soon as possible and believes these actions will be sufficient to remediate the identified material weaknesses and strengthen the Company's internal control over financial reporting. As the Company continues to evaluate and improve its internal control over financial reporting, management may determine that additional measures or modifications to the remediation plan are necessary to address the material weakness. Moreover, the Company cannot provide assurance that additional material weaknesses will not arise in the future. Â Financial Reporting Â This Annual Report on Form 10-K does not include an attestation report of our registered public accounting firm regarding our internal control over financial reporting. Managementâ€™s report on internal control over financial reporting is not subject to attestation by our registered public accounting firm. Â Changes in Internal Control over Financial Reporting. Â Other than the material weakness described above, there has been no changes in the Companyâ€™s internal control over financial reporting (as such term is defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act) during the fiscal quarter ended April 30, 2024 that has materially affected, or is reasonably likely to materially affect, the Companyâ€™s internal control over financial reporting. Â Item 9B. Other Information Â During the three months ended April 30, 2024, no director or officer of the Company adopted or terminated a â€œRule 10b5-1 trading arrangementâ€ or â€œnon-Rule 10b5-1 trading arrangement,â€ as each term is defined in Item 408(a) of Regulation S-K. Â Item 9C. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections. Â Not applicable. Â 53 Table of Contents Â PART III Â Item 10. Directors, Executive Officers and Corporate Governance Â The information required pursuant to this item with respect to Directors of the Company, compliance with Section 16(a) of the Exchange Act, the Companyâ€™s code of ethics and certain corporate governance matters is incorporated herein by reference from the Companyâ€™s definitive proxy statement to be filed no later than 120 days after April 30, 2024, for the annual meeting of stockholders to be held on or about October 8, 2024 (the â€œ2024 Proxy Statementâ€). See â€œElection of Directors,â€ â€œDelinquent Section 16(a) Reports,â€ â€œCorporate Governance Matters â€“ Code of Ethics,â€ and â€œCertain Information as to Committees and Meetings of the Boardâ€ from the Companyâ€™s 2024 Proxy Statement. The information required to be furnished pursuant to this item with respect to Executive Officers is set forth, pursuant to General Instruction G(3) of Form 10-K, under Part I of this Annual Report on Form 10-K. Â Item 11. Executive Compensation Â The information required pursuant to this item is incorporated herein by reference from the Companyâ€™s 2024 Proxy Statement under â€œElection of Directorsâ€ and â€œExecutive Compensation.â€ Â Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters Â The information required pursuant to this item is incorporated herein by reference from the Companyâ€™s 2024 Proxy Statement under â€œExecutive Compensationâ€ and â€œStock Ownership of Certain Beneficial Owners and Management.â€ Â EQUITY COMPENSATION PLAN INFORMATION Â Â Â Number of securities Â Â Â Â Â Number of securities Â Â Â to be issued upon exercise Â Â Â Â Â Â remaining available for Â Â Â of outstanding options, Â Â Weighted-average Â Â future issuance under Â Â Â warrants and rights Â Â exercise price of Â Â equity compensation plans Â Â Â and vesting of Â Â outstanding options, Â Â (excluding securities Â Plan Category Â RSU's and PSU's Â Â warrants and rights Â Â reflected in column (a)) Â Â Â (a) Â Â (b) Â Â (c) Â Equity Compensation Plans Â Â Â Â Â Â Â Â Â Â Â Â Approved by Security Holders (1) Â Â 566,569 Â Â $ 13.01 Â Â Â 746,920 Â Â (1) The Companyâ€™s equity compensation plans are described in Note 12 to the Consolidated Financial Statements. Â Item 13. Certain Relationships and Related Transactions, and Director Independence Â The information required pursuant to this item is incorporated herein by reference from the Companyâ€™s 2024 Proxy Statement under â€œElection of Directors.â€ Â Item 14. Principal Accountant Fees and Services Â The information required pursuant to this item is incorporated herein by reference from the Companyâ€™s 2024 Proxy Statement under â€œAppointment of Independent Registered Public Accounting Firmâ€ and â€œReport of the Audit Committee.â€ Â 54 Table of Contents Â PART IV Â Item 15. Exhibits and Financial Statement Schedules Â (a) Index to Financial Statements and Exhibits Â The financial statements and exhibits are listed below and are filed as part of this report. Â (1) FINANCIAL STATEMENTS Â Included in Part II of this report: Â Â Page(s) Report of Independent Registered Public Accounting Firm (GRANT THORNTON LLP.; Melville, NY; PCAOB ID#248) 25-26 Â Â Report of Independent Registered Public Accounting Firm (BDO USA, P.A.; New York, NY; PCAOB ID#243) 27 Â Â Consolidated Balance Sheets Â - April 30, 2024 and 2023 28 Â Â Consolidated Statements of Operations and Comprehensive Income (Loss) Â - Years ended April 30, 2024 and 2023 29 Â Â Consolidated Statements of Cash Flows Â - Years ended April 30, 2024 and 2023 30-31 Â Â Consolidated Statements of Changes in Stockholdersâ€™Â Equity Â - Years ended April 30, 2024 and 2023 32 Â Â Notes to Consolidated Financial Statements 33-51 Â (2) EXHIBITS Â Exhibit No. in Â Â Â Â this Form 10-K Â Description of Exhibit Â NOTE Â Â Â Â Â 2.1 Â StockÂ Purchase Agreement, dated as of February 21, 2012, by and among the Registrant, Elcom Technologies Inc. and the stockholders of Elcom Technologies Inc. identified on the signature pages thereto Â (11) Â Â Â Â Â 3.1 Â Copy of Certificate of Incorporation of the Registrant filed with the Secretary of State of Delaware Â (1) Â Â Â Â Â 3.2 Â Amendment to Certificate of Incorporation of the Registrant filed with the Secretary of State of Delaware on March 27, 1981 Â (2) Â Â Â Â Â 3.3 Â Amendment to Certificate of Incorporation of the Registrant filed with Secretary of State of Delaware on October 26, 1984 Â (5) Â Â Â Â Â 3.4 Â Amendment to Certificate of Incorporation of the Registrant filed with the Secretary of State of Delaware on October 22, 1986 Â (7) Â Â Â Â Â 3.5 Â Amended and Restated Certificate of Incorporation of the Registrant filed with the Secretary of State of Delaware on October 26, 1987 Â (9) Â Â Â Â Â 3.6 Â Amended Certificate of Incorporation of the Company filed with the Secretary of State of Delaware on November 2, 1989 Â (9) Â Â Â Â Â 3.7 Â AmendedÂ and Restated By-Laws of the Registrant, as amended Â (13) Â Â Â Â Â 4.1 Â Specimen of Common Stock certificate Â (1) Â Â Â Â Â 4.2 Â DescriptionÂ of Capital Stock Â (24) Â 55 Table of Contents Â Exhibit No. in Â Â Â Â this Form 10-K Â Description of Exhibit Â NOTE Â Â Â Â Â 10.1 Â SettlementÂ Agreement dated as of September 13, 2016, by and among Registrant, Privet Fund LP, Privet Fund Management LLC, Ryan J. Levenson and General Lance W. Lord Â (14) Â Â Â Â Â 10.2* Â FrequencyÂ Electronics, Inc. 2005 Stock Plan Â (16) Â Â Â Â Â 10.3 Â LeaseÂ Agreement between Registrant and Reckson Operating Partnership, L.P. dated January 6, 1998 Â (15) Â Â Â Â Â 10.4 Â FirstÂ Amendment to Lease Amendment between Registrant and RA 55 CLB LLC (as successor-in-interest to Reckson Operating Partnership, L.P.) dated July 25, 2018 Â (17) Â Â Â Â Â 10.5* Â Registrantâ€™s Cash or Deferred Profit Sharing Plan and Trust under Internal Revenue Code Section 401, dated April 1, 1985 Â (6) Â Â Â Â Â 10.6 Â Amendment dated Jan. 1, 1988 to Registrantâ€™s Cash or Deferred Profit Sharing Plan and Trust under Section 401 of Internal Revenue Code Â (8) Â Â Â Â Â 10.7* Â FormÂ of Deferred Compensation Agreement Â (18) Â Â Â Â Â 10.8* Â FormÂ of Stock Appreciation Rights Agreement Â (19) Â Â Â Â Â 10.9* Â EmploymentÂ Agreement effective as of May 1, 2018, between Stanton Sloane and the Registrant Â (21) Â Â Â Â Â 10.10 Â PromissoryÂ Note, dated April 12, 2020, by and between Registrant and JPMorgan Chase Bank, N.A. Â (23) Â Â Â Â Â 16.1 Â Letter from BDO USA, P.C. (formerly BDO USA, P.A.), dated July 31, 2023 Â (25) Â Â Â Â Â 21 Â ListÂ of Subsidiaries of Registrant Â Filed herewith Â Â Â Â Â 23.1 Â Consent of GRANT THORNTON LLP Â Filed herewith Â Â Â Â Â 23.2 Â Consent of BDO USA, P.C. (formerly BDO USA, P.A.) Â Filed herewith Â Â Â Â Â 31.1 Â CertificationÂ of the Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 Â Filed herewith Â Â Â Â Â 31.2 Â CertificationÂ of the Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 Â Filed herewith Â Â Â Â Â 32 Â CertificationsÂ of the Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 Â Filed herewith Â Â Â Â Â 97 Â Frequency Electronics, Inc. Clawback Policy Â Filed herewith Â Â Â Â Â 101 Â The following materials from the Frequency Electronics, Inc. Annual Report on Form 10-K for the fiscal year ended April 30, 2024Â formatted in Inline eXtensible Business Reporting Language (XBRL): (i) Consolidated Balance Sheets, (ii) Consolidated Statements of Operations and Comprehensive Income (loss), (iii) Consolidated Statements of Cash Flows, (iv) Consolidated Statements of Changes in Stockholdersâ€™Â Equity and (v) Notes to Consolidated Financial Statements Â Â Â Â Â Â Â 104 Â Cover Page Interaction Data File (formatted as inline XBRL and contained in Exhibit 101) Â Â Â 56 Table of Contents Â * Denoted compensatory plans or arrangements or management contracts Â NOTES: Â Â (1) Filed with the SEC as an exhibit, numbered as indicated above, to the registration statement of Registrant on Form S-1, File No. 2-29609, which exhibit is incorporated herein by reference. Â (2) Filed with the SEC as Exhibit 3.2 to the registration statement of Registrant on Form S-1, File No. 2-71727, which exhibit is incorporated herein by reference. Â (3) [Intentionally Omitted] Â (4) [Intentionally Omitted] Â (5) Filed with the SEC as Exhibit 3.3 to the annual report of Registrant on Form 10-K, File No. 1-8061, for the fiscal year ended April 30, 1985, which exhibit is incorporated herein by reference. Â (6) Filed with the SEC as Exhibit 10.16 to the annual report of Registrant on Form 10-K, File No. 1-8061, for the fiscal year ended April 30, 1986, which exhibit is incorporated herein by reference. Â (7) Filed with the SEC as Exhibit 3.4 to the annual report of Registrant on Form 10-K, File No. 1-8061, for the fiscal year ended April 30, 1987, which exhibit is incorporated herein by reference. Â (8) Filed with the SEC as Exhibit 10.24 to the annual report of Registrant on Form 10-K, File No. 1-8061, for the fiscal year ended April 30, 1988, which exhibit is incorporated herein by reference. Â (9) Filed with the SEC as an exhibit, numbered as indicated above, to the annual report of Registrant on Form 10-K, File No. 1-8061, for the fiscal year ended April 30, 1990, which exhibit is incorporated herein by reference. Â (10) [Intentionally Omitted] Â (11) Filed with the SEC as Exhibit 2.1 to the current report of Registrant on Form 8-K, File No. 1-8061, on February 27, 2012, which exhibit is incorporated herein by

reference. Â (12) [Intentionally Omitted] Â (13) Filed with the SEC as Exhibit 3.1 to a current report of the Registrant on Form 8-K, File No. 1-8061, on June 25, 2020, which exhibit is incorporated herein by reference. Â (14) Filed with the SEC as Exhibit 10.1 to a current report of the Registrant on Form 8-K, File No. 1-8061, on September 16, 2016, which exhibit is incorporated herein by reference. Â (15) Filed with the SEC as Exhibit 10.13 to the annual report of Registrant on Form 10-K, File No. 1-8061, for the fiscal year ended April 30, 1998, which exhibit is incorporated herein by reference. Â (16) Filed with the SEC as Exhibit 10.1 to a current report of the Registrant on Form 8-K, File No. 1-8061, on October 4, 2005, which exhibit is incorporated herein by reference. Â (17) Filed with the SEC as Exhibit 10.13 to the annual report of Registrant on Form 10-K, File No. 1-8061, for the fiscal year ended April 30, 2018, which exhibit is incorporated herein by reference. Â (18) Filed with the SEC as Exhibit 10.17 to Amendment No. 1 on Form 10-K/A to the annual report of Registrant on Form 10-K, File No. 1-8061, for the fiscal year ended April 30, 2018, which exhibit is incorporated herein by reference. Â (19) Filed with the SEC as Exhibit 10.18 to Amendment No. 1 on Form 10-K/A to the annual report of Registrant on Form 10-K, File No. 1-8061, for the fiscal year ended April 30, 2018, which exhibit is incorporated herein by reference. Â (20) [Intentionally Omitted] Â (21) Filed with the SEC as Exhibit 10.11 to the annual report of the Registrant on Form 10-K, File No. 1-8061, for the year ended April 30, 2019, which exhibit is incorporated herein by reference. Â (22) [Intentionally Omitted] Â (23) Filed with the SEC as Exhibit 10.11 to the annual report of the Registrant on Form 10-K, File No. 1-8061, for the fiscal year ended April 30, 2020, which exhibit is incorporated herein by reference. Â (24) Filed with the SEC as Exhibit 4.2 to the annual report of the Registrant on Form 10-K, File No. 1-8061, for the fiscal year ended April 30, 2021, which exhibit is incorporated herein by reference. Â (25) Filed with the SEC as Exhibit 16.1 to a current report of the Registrant on Form 8-K, File No. 1-8061, on August 1, 2023, which exhibit is incorporated herein by reference. Â Item 16. Form 10-K Summary. Â None. Â 57 Table of Contents Â SIGNATURES Â 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. Â Â FREQUENCY ELECTRONICS, INC. Â Â By:Â Â /s/ Thomas McClelland Â Thomas McClelland Â President and Chief Executive Officer Â (Principal Executive Officer) Â Â By:Â Â /s/ Steven L. Bernstein Â Steven L. Bernstein Â Chief Financial Officer, Secretary and Treasurer Â (Principal Financial and Accounting Officer) Â Dated: August 2, 2024 Â Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the dates indicated: Â Signature Â Title Â Date Â Â Â Â Â Â Â Â Â Â /s/ Jonathan Brolin Â Lead Independent Director Â August 2, 2024 Jonathan Brolin Â Â Â Â Â Â Â Â Â Â /s/ Richard Schwartz Â Director Â August 2, 2024 Richard Schwartz Â Â Â Â Â Â Â Â Â Â /s/ Russell M. Sarachek Â Chairman of the Board Â August 2, 2024 Russell M. Sarachek Â Â Â Â Â Â Â Â Â Â /s/ GEN Lance W. Lord, USAF, ret Â Director Â August 2, 2024 Lance W. Lord Â Â Â Â Â 58 false FY 0000039020 0000039020 2023-05-01 2024-04-30 0000039020 2023-10-31 0000039020 2024-07-24 0000039020 2024-04-30 0000039020 2023-04-30 0000039020 2022-05-01 2023-04-30 0000039020 2022-04-30 0000039020 us-gaap:CommonStockMember 2022-04-30 0000039020 us-gaap:AdditionalPaidInCapitalMember 2022-04-30 0000039020 us-gaap:RetainedEarningsMember 2022-04-30 0000039020 us-gaap:TreasuryStockCommonMember 2022-04-30 0000039020 us-gaap:AccumulatedOtherComprehensiveIncomeMember 2022-04-30 0000039020 us-gaap:CommonStockMember 2022-05-01 2023-04-30 0000039020 us-gaap:AdditionalPaidInCapitalMember 2022-05-01 2023-04-30 0000039020 us-gaap:TreasuryStockCommonMember 2022-05-01 2023-04-30 0000039020 us-gaap:AccumulatedOtherComprehensiveIncomeMember 2022-05-01 2023-04-30 0000039020 us-gaap:RetainedEarningsMember 2022-05-01 2023-04-30 0000039020 us-gaap:CommonStockMember 2023-04-30 0000039020 us-gaap:AdditionalPaidInCapitalMember 2023-04-30 0000039020 us-gaap:RetainedEarningsMember 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Headquarters 55 Charles Lindbergh Blvd Mitchel Field, NY 11553 Â Subsidiary Location Primary Function FEI Communications, Inc. Mitchel Field, NY Commercial communication systems and products FEI Government Systems, Inc. Mitchel Field, NY U.S. Government systems and products FEI-Elcom Tech, Inc. Northvale, NJ RF Microwave products Â Â Â FEI Realty, Inc. Mitchel Field, NY Corporate property holdings FEI-Zyfer, Inc. Garden Grove, CA GPS time and frequency receivers, synchronization systems and secure communication products Â EX-23.1 3 ex_704040.htm EXHIBIT 23.1 ex_704040.htm Exhibit 23.1 Â Â Consent of Independent Registered Public Accounting Firm Â Frequency Electronics, Inc. Mitchel Field, New York Â We have issued our report dated August 2, 2024 with respect to the consolidated financial statements included in the Annual Report of Frequency Electronics, Inc. on Form 10-K for the year ended April 30, 2024. We consent to the incorporation by reference of said report in the Registration Statements of Frequency Electronics, Inc. on Form S-8 (Nos. 333-08901, 333-40506, 333-140938, 333-156600, 333-42233 and 333-188952). Â Â /s/ GRANT THORNTON LLP. Â Melville, New York August 2, 2024 Â Â Â EX-23.2 4 ex_704041.htm EXHIBIT 23.2 ex_704041.htm Exhibit 23.2 Â Consent of Independent Registered Public Accounting Firm Â Frequency Electronics, Inc. Mitchel Field, New York Â We hereby consent to the incorporation by reference in the Registration Statements on Form S-8 (Nos. 333-08901, 333-40506, 333-140938, 333-156600, 333-42233 and 333-188952) of Frequency Electronics, Inc. of our report dated July 27, 2023,â€¯relating to the consolidated financial statements which appears in this Annual Report on Form 10-K. â€¯ â€¯ /s/ BDO USA, P.C. Â Melville, New York August 2, 2024 Â Â Â EX-31.1 5 ex_704042.htm EXHIBIT 31.1 ex_704042.htm Exhibit 31.1 Â Certification Â I, Thomas McClelland, certify that: Â 1. I have reviewed this Annual Report on Form 10-K of Frequency Electronics, Inc.; Â 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; Â 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; Â 4. The registrantâ€™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: Â (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; Â (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; Â (c) Evaluated the effectiveness of the registrantâ€™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 Â (d) Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â 5. The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions): Â (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 registrantâ€™s ability to record, process, summarize and report financial information; and Â (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Â Date: August 2, 2024 Â By: /s/ Thomas McClelland Thomas McClelland President and Chief Executive Officer Â Â Â EX-31.2 6 ex_704043.htm EXHIBIT 31.2 ex_704043.htm Exhibit 31.2 Â Certification Â I, Steven L. Bernstein, certify that: Â 1. I have reviewed this Annual Report on Form 10-K of Frequency Electronics, Inc.; Â 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; Â 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; Â 4. The registrantâ€™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: Â (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; Â (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; Â (c) Evaluated the effectiveness of the registrantâ€™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 Â (d) Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â 5. The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions): Â (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 registrantâ€™s ability to record, process, summarize and report financial information; and Â (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the

registrantâ€™s internal control over financial reporting. Â Date: August 2, 2024 Â By: /s/ Steven L. Bernstein Steven L. Bernstein Chief Financial Officer Â Â Â EX-32 7 ex_704045.htm EXHIBIT 32 ex_704045.htm Exhibit 32 Â Â CERTIFICATION PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 Â Certification of CEO In connection with the Annual Report of Frequency Electronics, Inc. (the â€œCompanyâ€) on Form 10-K for the fiscal year ended April 30, 2024 as filed with the Securities and Exchange Commission on the date hereof (the â€œReportâ€), I, Thomas McClelland, President and Chief Executive Officer of the Company, certify, pursuant to Section 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) and 15(d) of the Securities Exchange Act of 1934; and Â (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. Â Â Â /s/ Thomas McClelland August 2, 2024 Â Thomas McClelland Â Â President and Chief Executive Officer Â Â Â Certification of CFO In connection with the Annual Report of Frequency Electronics, Inc. (the â€œCompanyâ€) on Form 10-K for the fiscal year ended April 30, 2024 as filed with the Securities and Exchange Commission on the date hereof (the â€œReportâ€), I, Steven L. Bernstein, Chief Financial Officer of the Company, certify, pursuant to Section 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) and 15(d) of the Securities Exchange Act of 1934; and Â (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. Â Â Â /s/ Steven L. Bernstein August 2, 2024 Â Steven L. Bernstein Â Â Chief Financial Officer Â Â A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request. Â Â Â Â EX-97 8 ex_704865.htm EXHIBIT 97 ex_704865.htm Exhibit 97 Â Â FREQUENCY ELECTRONICS, INC. Clawback Policy Adopted as of June 22, 2023 Â Â The Frequency Electronics, Inc. Clawback Policy (â€œPolicyâ€) applies to all Executive Officers (as defined below) of Frequency Electronics, Inc., its subsidiaries and affiliates (the â€œCompanyâ€). This Policy shall supersede and replace any and all prior clawback policies of the Company. Â Definitions Â For purposes of this Policy, the following definitions will apply: Â â€œBoardâ€ means the Board of Directors of the Company. Â â€œCodeâ€ means the Internal Revenue Code of 1986, as now in effect or as hereafter amended. Â â€œCommitteeâ€ means the Companyâ€™s Compensation Committee of the Board. Â â€œExcess Compensationâ€ means any amount of Incentive-Based Compensation Received by an Executive Officer that exceeds the amount of Incentive-Based Compensation that otherwise would have been received had it been determined based on the restated financial information or properly calculated financial measure. Excess Compensation shall be calculated on a pre-tax basis. Â â€œExecutive Officerâ€ means the Companyâ€™s officers for purposes of Section 16 under the Securities Exchange Act of 1934, as amended (the â€œExchange Actâ€) during any portion of the performance period of the Incentive-Based Compensation. Â â€œIncentive-Based Compensationâ€ means any non-equity incentive plan awards, bonuses paid from a bonus pool, cash awards, equity or equity-based awards, or proceeds received upon sale of shares acquired through an incentive plan; provided that, such compensation is granted, earned, and/or vested based wholly or in part on the attainment of a financial performance measure, as determined in accordance with Section 10D of the Exchange Act and the Nasdaq listing standards (the â€œClawback Rulesâ€). Incentive-Based Compensation does not include any salaries, discretionary bonuses, non-equity incentive plan awards earned upon satisfying a strategic measure or operational measure (e.g., completion of a project), or equity equity-based awards that are not contingent on achieving any financial reporting measure (e.g., time vested stock options, restricted stock or restricted stock units). Â â€œLookback Periodâ€ means the three (3) completed fiscal years immediately preceding the earlier of the date on which (a) the Board or appropriate committee concludes or reasonably should have concluded that an accounting restatement is required or (b) a regulator directs a restatement. Â â€œReceivedâ€ means any Incentive-Based Compensation that is received during the fiscal year in which the applicable financial reporting measure upon which the payment is based is achieved, even if payment or grant of the Incentive-Based Compensation occurs after the end of such period. Â Â Â Â Clawback Due to Accounting Restatement Â In the event the Company is required to prepare an accounting restatement of its financial statements due to the Companyâ€™s material noncompliance with any financial reporting requirement under the securities laws, the Committee or the Board shall require reimbursement or forfeiture (â€œclawbackâ€) of any Excess Compensation Received by any Executive Officer (current or former) during the applicable Look-Back Period, regardless of whether the Executive Officer engaged in misconduct or was otherwise directly or indirectly responsible, in whole or in part, for the accounting restatement. Covered accounting restatements include those that either (a) correct an error in a previously issued financial statement that is material to such previously issued financial statement or (b) correct an error that is not material to a previously issued financial statement but would result in a material misstatement if left uncorrected in a current report or the error correction was not recognized in the current period. Â In the event the Committee or the Board cannot determine the Excess Compensation from the information in the accounting restatement or from the recalculated financial measure, then it will make its determination based on a reasonable estimate of the effect of the accounting restatement or recalculation. Such determination will be final and binding. Â Clawback Method Â The Committee or the Board may determine, in its sole discretion, the method for the clawback of any amounts due under this Policy, which may include, without limitation direct payment from the Executive Officer, recovery over time, the forfeiture or reduction of future pay or awards, or any other method that will provide for recovery within a reasonable manner and without undue delay. The Company may enter into deferred payment plans with Executive Officers to effectuate clawback to avoid unreasonable economic hardship. Any amounts due under this Policy may be deducted as an offset from amounts due to the Executive Officer from the Company, except to the extent such set-off is prohibited by law or would violate Code Section 409A and the regulations thereunder. Â The Committee or the Board thereof shall not be required to seek to clawback amounts due under this Policy if such clawback would be impracticable, violate home country laws, and/or involve tax qualified retirement plans, as determined by the Committee or the Board in accordance with the Clawback Rules. Any determination that clawback is not required shall be documented by the Committee or the Board. Â No Indemnification or Insurance Â The Company shall not indemnify any current or former Executive Officers against the loss of Excess Compensation, and shall not pay, or reimburse any Executive Officer for premiums, for any insurance policy to fund such Executive Officerâ€™s potential recovery obligations. Â Amendment and Interpretation Â The Board may amend this Policy from time to time in its discretion, and shall amend this Policy as it deems necessary to reflect the regulations adopted by the Securities and Exchange Commission and to comply with any rules or standards adopted by Nasdaq.Â It is intended that this Policy be interpreted in a manner that is consistent with the Clawback Rules and any other applicable rules or standards adopted by the Securities and Exchange Commission and Nasdaq. Â Â EX-101.SCH 9 feim-20240430.xsd XBRL TAXONOMY EXTENSION SCHEMA 995301 - Statement - Consolidated Balance Sheets link:presentationLink link:definitionLink link:calculationLink 995302 - Statement - Consolidated Balance Sheets (Parentheticals) link:presentationLink link:definitionLink link:calculationLink 995303 - Statement - Consolidated Statements of Operations and Comprehensive Income (Loss) link:presentationLink link:definitionLink link:calculationLink 995303 - Statement - Consolidated Statements of Operations and Comprehensive Income (Loss) Alternate 0 link:presentationLink link:definitionLink link:calculationLink 995304 - Statement - Consolidated Statements of Cash Flows link:presentationLink link:definitionLink link:calculationLink 995305 - Statement - Consolidated Statements of Changes in Stockholders' Equity link:presentationLink link:definitionLink link:calculationLink 995306 - Disclosure - Summary of Accounting Policies link:presentationLink link:definitionLink link:calculationLink 995307 - Disclosure - Earnings Per Share link:presentationLink link:definitionLink link:calculationLink 995308 - Disclosure - Contract Assets and Liabilities link:presentationLink link:definitionLink link:calculationLink 995309 - Disclosure - Inventories link:presentationLink link:definitionLink link:calculationLink 995310 - Disclosure - Property, Plant and Equipment, Net link:presentationLink link:definitionLink link:calculationLink 995311 - Disclosure - Right-of-Use Assets and Lease Liabilities link:presentationLink link:definitionLink link:calculationLink 995312 - Disclosure - Marketable Securities link:presentationLink link:definitionLink link:calculationLink 995313 - Disclosure - Debt Obligations link:presentationLink link:definitionLink link:calculationLink 995314 - Disclosure - Accrued Liabilities link:presentationLink link:definitionLink link:calculationLink 995315 - Disclosure - Investment in Morion, Inc. link:presentationLink link:definitionLink link:calculationLink 995316 - Disclosure - Restricted Cash link:presentationLink link:definitionLink link:calculationLink 995317 - Disclosure - Employee Benefit Plans link:presentationLink link:definitionLink link:calculationLink 995318 - Disclosure - Income Taxes link:presentationLink link:definitionLink link:calculationLink 995319 - Disclosure - Segment Information link:presentationLink link:definitionLink link:calculationLink 995320 - Disclosure - Product Warranties link:presentationLink link:definitionLink link:calculationLink 995321 - Disclosure - Accumulated Other Comprehensive Income (Loss) link:presentationLink link:definitionLink link:calculationLink 995322 - Disclosure - Contingencies link:presentationLink link:definitionLink link:calculationLink 995323 - Disclosure - Subsequent Event link:presentationLink link:definitionLink link:calculationLink 996000 - Disclosure - Accounting Policies, by Policy (Policies) link:presentationLink link:definitionLink link:calculationLink 996001 - Disclosure - Summary of Accounting Policies (Tables) link:presentationLink link:definitionLink link:calculationLink 996002 - Disclosure - Earnings Per Share (Tables) link:presentationLink link:definitionLink link:calculationLink 996003 - Disclosure - Contract Assets and Liabilities (Tables) link:presentationLink link:definitionLink link:calculationLink 996004 - Disclosure - Inventories (Tables) link:presentationLink link:definitionLink link:calculationLink 996005 - Disclosure - Property, Plant and Equipment, Net (Tables) link:presentationLink link:definitionLink link:calculationLink 996006 - Disclosure - Right-of-Use Assets and Lease Liabilities (Tables) link:presentationLink link:definitionLink link:calculationLink 996007 - Disclosure - Marketable Securities (Tables) link:presentationLink link:definitionLink link:calculationLink 996008 - Disclosure - Accrued Liabilities (Tables) link:presentationLink link:definitionLink link:calculationLink 996009 - Disclosure - Restricted Cash (Tables) link:presentationLink link:definitionLink link:calculationLink 996010 - Disclosure - Employee Benefit Plans (Tables) link:presentationLink link:definitionLink link:calculationLink 996011 - Disclosure - Income Taxes (Tables) link:presentationLink link:definitionLink link:calculationLink 996012 - Disclosure - Segment Information (Tables) link:presentationLink link:definitionLink link:calculationLink 996013 - Disclosure - Product Warranties (Tables) link:presentationLink link:definitionLink link:calculationLink 996014 - Disclosure - Accumulated Other Comprehensive Income (Loss) (Tables) link:presentationLink link:definitionLink link:calculationLink 996015 - Disclosure - Summary of Accounting Policies (Details) link:presentationLink link:definitionLink link:calculationLink 996016 - Disclosure - Summary of Accounting Policies (Details) - Disaggregation of Revenue link:presentationLink link:definitionLink link:calculationLink 996017 - Disclosure - Summary of Accounting Policies (Details) - Revenue from External Customers by Products and Services link:presentationLink link:definitionLink link:calculationLink 996018 - Disclosure - Earnings Per Share (Details) link:presentationLink link:definitionLink link:calculationLink 996019 - Disclosure - Earnings Per Share (Details) - Schedule of Earnings Per Share, Basic and Diluted link:presentationLink link:definitionLink link:calculationLink 996020 - Disclosure - Contract Assets and Liabilities (Details) link:presentationLink link:definitionLink link:calculationLink 996021 - Disclosure - Contract Assets and Liabilities (Details) - Costs and Estimated Earnings in Excess of Billings, Net link:presentationLink link:definitionLink link:calculationLink 996022 - Disclosure - Inventories (Details) link:presentationLink link:definitionLink link:calculationLink 996023 - Disclosure - Inventories (Details) - Schedule of Inventory, Current link:presentationLink link:definitionLink link:calculationLink 996024 - Disclosure - Property, Plant and Equipment, Net (Details) link:presentationLink link:definitionLink link:calculationLink 996025 - Disclosure - Property, Plant and Equipment, Net (Details) - Schedule of Property, Plant and Equipment link:presentationLink link:definitionLink link:calculationLink 996026 - Disclosure - Right-of-Use Assets and Lease Liabilities (Details) link:presentationLink link:definitionLink link:calculationLink 996027 - Disclosure - Right-of-Use Assets and Lease Liabilities (Details) - Lease, Cost link:presentationLink link:definitionLink link:calculationLink 996028 - Disclosure - Right-of-Use Assets and Lease Liabilities (Details) - Lessee, Operating Lease, Liability, Maturity link:presentationLink link:definitionLink link:calculationLink 996029 - Disclosure - Marketable Securities (Details) - Schedule of Realized Gain (Loss) on Investments link:presentationLink link:definitionLink link:calculationLink 996030 - Disclosure - Accrued Liabilities (Details) - Schedule of Accrued Liabilities link:presentationLink link:definitionLink link:calculationLink 996031 - Disclosure - Investment in Morion, Inc. (Details) link:presentationLink link:definitionLink link:calculationLink 996032 - Disclosure - Restricted Cash (Details) link:presentationLink link:definitionLink link:calculationLink 996033 - Disclosure - Restricted Cash (Details) - Reconciliation of Cash and Cash Equivalents And Restricted Cash link:presentationLink link:definitionLink link:calculationLink 996034 - Disclosure - Employee Benefit Plans (Details) link:presentationLink link:definitionLink link:calculationLink 996035 - Disclosure - Employee Benefit Plans (Details) - Schedule of Share-based Compensation, Stock Options, Activity link:presentationLink link:definitionLink link:calculationLink 996036 - Disclosure - Employee Benefit Plans (Details) - Share-based Payment Arrangement, Restricted Stock and Restricted Stock Unit, Activity link:presentationLink link:definitionLink link:calculationLink 996037 - Disclosure - Income Taxes (Details) link:presentationLink link:definitionLink link:calculationLink 996038 - Disclosure - Income Taxes (Details) - Schedule of Components of Income Tax Expense (Benefit) link:presentationLink link:definitionLink link:calculationLink 996039 - Disclosure - Income Taxes (Details) - Schedule of Effective Income Tax Rate Reconciliation link:presentationLink link:definitionLink link:calculationLink 996040 - Disclosure - Income Taxes (Details) - Schedule of Deferred Tax Assets and Liabilities link:presentationLink link:definitionLink link:calculationLink 996041 - Disclosure - Income Taxes (Details) - Schedule of Unrecognized Tax Benefits Roll Forward link:presentationLink link:definitionLink link:calculationLink 996042 - Disclosure - Segment Information (Details) link:presentationLink link:definitionLink link:calculationLink 996043 - Disclosure - Segment Information (Details) - Reconciliation of Revenue from Segments to Consolidated link:presentationLink link:definitionLink link:calculationLink 996044 - Disclosure - Segment Information (Details) - Reconciliation of Operating Profit (Loss) from Segments to Consolidated link:presentationLink link:definitionLink link:calculationLink 996045 - Disclosure - Segment Information (Details) - Schedule of Reconciliation of Assets from Segment to Consolidated link:presentationLink link:definitionLink link:calculationLink 996046 - Disclosure - Segment Information (Details) - Reconciliation of Other Significant Reconciling Items from Segments to Consolidated link:presentationLink link:definitionLink link:calculationLink 996047 - Disclosure - Segment Information (Details) - Revenue from External Customers by Geographic Areas link:presentationLink link:definitionLink link:calculationLink 996048 - Disclosure - Product Warranties (Details) link:presentationLink link:definitionLink link:calculationLink 996049 - Disclosure - Product Warranties (Details) - Schedule of Product Warranty Liability link:presentationLink link:definitionLink link:calculationLink 996050 - Disclosure - Accumulated Other Comprehensive Income (Loss) (Details) - Schedule of Accumulated Other Comprehensive Income (Loss) link:presentationLink link:definitionLink link:calculationLink 996051 - Disclosure - Subsequent Event (Details) link:presentationLink link:definitionLink link:calculationLink 000 - Document - Document And Entity Information link:presentationLink link:definitionLink link:calculationLink EX-101.CAL 10 feim-20240430_cal.xml XBRL TAXONOMY EXTENSION CALCULATION LINKBASE EX-101.DEF 11 feim-20240430_def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE EX-101.LAB 12 feim-20240430_lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE Cash and cash equivalents Accounts receivable, net of allowances of $110 at April 30, 2024 and $111 at April 30, 2023 Contract assets Inventories Prepaid income taxes Prepaid expenses and other Total current assets Property, plant, and equipment, net Goodwill Cash surrender value of life insurance Other assets Total assets Identifiable Assets Accounts payable â€“ trade Accrued liabilities Total current liabilities Deferred compensation Total liabilities Contingencies (Note 17) Preferred stock - $1.00 par value; authorized 600 shares, no shares issued and outstanding Preferred stock, par value (in Dollars per share) Preferred stock, shares authorized Preferred stock, shares issued Common stock - $1.00 par value; authorized 20,000 shares, 9,512 shares issued and 9,511 shares outstanding at April 30, 2024; 9,374 shares issued and 9,373 shares outstanding at April 30, 2023 Common stock, shares authorized Additional paid-in capital Accumulated deficit Common stock reacquired and held in treasury - at cost (1 shares at April 30, 2024 and April 30, 2023) Accumulated other comprehensive income (loss) Total stockholdersâ€™ equity Balance Balance Total liabilities and stockholdersâ€™ equity Revenues Revenue Cost of revenues Gross margin Selling and administrative expenses Research and development expenses Operating income (loss) Operating Income (Loss) Income (loss) on investments Interest expense Other income (expense), net Income (loss) before (benefit) provision from income taxes (Benefit) provision from income taxes Total (benefit) provision Net income (loss) Net income (loss) Basic and diluted earnings (loss) per share (in Dollars per share) Change in market value of marketable securities before reclassification, net of tax Items of other comprehensive income (loss) before reclassification, net of taxes Total unrealized gain on marketable securities, net of tax Comprehensive income (loss) Depreciation and amortization Provision for losses on accounts receivable, other assets and warranty reserve Loss on marketable securities Loss on sale of fixed and other assets Employee benefit plans expense Employee Benefits and Share-Based Compensation Stock-based compensation expense Share-Based Payment Arrangement, Noncash Expense Accounts receivable Contract assets Inventories Prepaid expenses and other Other assets Net cash provided by operating activities Purchase of marketable securities Proceeds from sale or redemption of marketable securities Capital expenditures Net cash (used in) provided by investing activities Net cash used in financing activities Net increase in cash and cash equivalents and restricted cash Cash and cash equivalents and restricted cash at beginning of year Cash and equivalents and restricted cash at end of year Total cash and cash equivalents and restricted cash Interest Income taxes Balance (in Shares) Balance (in Shares) Contribution of stock to 401(k) plan Stock Issued During Period, Value, Employee Benefit Plan Stock-based compensation expense Equity Components [Axis] Geographical [Axis] Accounting Standards Update [Axis]

Product and Service [Axis] Basic EPS Shares outstanding (weighted average) Diluted EPS Shares outstanding Raw Materials and Component Parts Work in Progress Finished Goods Buildings and building improvements Machinery, equipment and furniture Less accumulated depreciation Total lease liabilities Present value of future lease payments Total lease payments Vacation and other compensation Incentive compensation Payroll taxes Warranty reserve Commissions Other Federal State Current (benefit) provision Federal State Deferred tax (benefit) provision Statutory rate State and local tax Valuation allowance on deferred tax assets Nondeductible expenses Uncertain tax positions Nontaxable life insurance cash value increase Tax credits Change in tax rate Other items Employee benefits Inventory Accounts receivable Tax credits Other assets Capital loss carry-forward Net operating loss carryforwards Total deferred tax asset Property, plant and equipment Other liabilities Deferred state income tax Net deferred tax asset Valuation allowance Balance at the beginning of the fiscal year Balance at the end of the fiscal year Lapse in statute of limitations Consolidation Items [Axis] Segments [Axis] Balance at beginning of year Balance at end of year Warranty costs incurred Product warranty accrual Total other comprehensive income (loss), net of taxes Other comprehensive income, net of tax ASSETS: Current assets: Allowances (in Dollars) Right-of-use assets â€“ operating leases Operating lease ROU assets Restricted cash LIABILITIES AND STOCKHOLDERSâ€™ EQUITY: Current liabilities: Loss provision accrual Operating lease liability, current portion Operating lease liabilities (short-term) Less current obligations under leases Contract liabilities Deferred taxes Operating lease liability, non-current portion Operating lease liabilities (long-term) Long-term lease obligations Other liabilities Stockholdersâ€™ equity: Common stock, par value (in Dollars per share) Common stock shares issued Common stock shares outstanding Common stock reacquired and held in treasury, shares Other income (expense): Net income (loss) per common share: Weighted average shares outstanding: Basic and diluted (in Shares) Consolidated Statements of Comprehensive Income (Loss) Unrealized gain on marketable securities: Cash flows from operating activities: Adjustments to reconcile net income (loss) to net cash provided by operating activities: Provision for inventory reserve Loss provision accrual Changes in operating assets and liabilities: Accounts payable - trade Accrued liabilities Contract liabilities Prepaid income taxes Other liabilities Cash flows from investing activities: Cash flows from financing activities: Supplemental disclosures of cash flow information: Cash paid during the year for: Income taxes Cash refund during the year for: Contribution of stock to 401(k) plan (in Shares) Stock Issued During Period, Shares, Employee Benefit Plan (in Shares) Stock-based compensation expense (in Shares) Reclassification adjustment for realized gains included in net income, net of tax Tax effect Non-cash lease expense Payment of dividend Dividends paid Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Treasury Stock, Common [Member] AOCI Attributable to Parent [Member] Significant Accounting Policies [Text Block] Disaggregation of Revenue [Table Text Block] Revenue from External Customers by Products and Services [Table Text Block] Revenues by Product Line: Earnings Per Share [Text Block] Schedule of Earnings Per Share, Basic and Diluted [Table Text Block] Weighted average shares outstanding: Effect of Dilutive Securities Long-Term Contracts or Programs Disclosure [Text Block] Costs and Estimated Earnings in Excess of Billings, Net [Table Text Block] Contract Assets Contract with Customer, Asset, before Allowance for Credit Loss Inventory Disclosure [Text Block] Schedule of Inventory, Current [Table Text Block] Property, Plant and Equipment Disclosure [Text Block] Property, Plant and Equipment [Table Text Block] Lessee, Operating Leases [Text Block] Lease, Cost [Table Text Block] Assets Liabilities Lessee, Operating Lease, Liability, to be Paid, Maturity [Table Text Block] 2025 2026 2027 2028 2029 Thereafter Investments in Debt and Marketable Equity Securities (and Certain Trading Assets) Disclosure [Text Block] Realized Gain (Loss) on Investments [Table Text Block] Proceeds Gross realized gains Debt Disclosure [Text Block] Accounts Payable and Accrued Liabilities Disclosure [Text Block] Schedule of Accrued Liabilities [Table Text Block] Deferred compensation payable Investment Holdings [Text Block] Restricted Assets Disclosure [Text Block] Restrictions on Cash and Cash Equivalents [Table Text Block] Restricted cash Compensation and Employee Benefit Plans [Text Block] Share-Based Payment Arrangement, Option, Activity [Table Text Block] Options, Shares Outstanding (in Shares) Balance, Shares Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number (in Shares) Options, Weighted-Average Exercise Price Balance, Weighted-Average Exercise Price Options, Grant Date Fair Value Options, Weighted Average Remaining Contractual Term Options, Aggregate Intrinsic Value (in Dollars) Options, Shares Granted (in Shares) Shares Granted Options, Weighted-Average Exercise Price Granted Granted, Weighted-Average Exercise Price Options, Grant Date Fair Value Granted Options, Weighted-Average Exercise Price Exercised Options, Aggregate Intrinsic Value Exercised (in Dollars) Options, Weighted-Average Exercise Price Expired or Canceled Available for future grants (in Shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant (in Shares) Share-Based Payment Arrangement, Restricted Stock and Restricted Stock Unit, Activity [Table Text Block] Vested, Weighted-Average Exercise Price Forfeited, Weighted-Average Exercise Price Income Tax Disclosure [Text Block] Schedule of Components of Income Tax Expense (Benefit) [Table Text Block] Current: Deferred: Schedule of Effective Income Tax Rate Reconciliation [Table Text Block] Taxable life insurance gain Capital loss Stock compensation Schedule of Deferred Tax Assets and Liabilities [Table Text Block] Deferred tax assets: Lease liability Research & development Deferred tax liabilities: Schedule of Unrecognized Tax Benefits Roll Forward [Table Text Block] Additions based on positions taken in the current year Additions based on positions taken in prior years Segment Reporting Disclosure [Text Block] Reconciliation of Revenue from Segments to Consolidated [Table Text Block] Revenues: Reconciliation of Operating Profit (Loss) from Segments to Consolidated [Table Text Block] Operating income (loss): Reconciliation of Assets from Segment to Consolidated [Table Text Block] Identifiable assets: Segment, Reconciliation of Other Items from Segments to Consolidated [Table Text Block] Depreciation and amortization (allocated): Depreciation, Depletion and Amortization Revenue from External Customers by Geographic Areas [Table Text Block] Product Warranty Disclosure [Text Block] Schedule of Product Warranty Liability [Table Text Block] Other Comprehensive Income, Noncontrolling Interest [Text Block] Schedule of Accumulated Other Comprehensive Income (Loss) [Table Text Block] Change in Market Value of Marketable Securities Balance, Change in Market Value of Marketable Securities Items of other comprehensive income (loss) before reclassification, pretax Tax effect Tax effect Commitments and Contingencies Disclosure [Text Block] Subsequent Events [Text Block] Contract Liabilities Contract with Customer, Liability Less imputed interest Gross realized losses Options, Shares Exercised (in Shares) Options, Grant Date Fair Value Exercised Options, Shares Expired or Canceled (in Shares) Options, Grant Date Fair Value Expired or Canceled Shares Vested Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested, Number of Shares (in Shares) Shares Forfeited Right of use asset Net deferred tax liability Decreases based on positions taken in prior years Reclassification adjustments, pretax ** NEW YORK CALIFORNIA UNITED STATES POC Revenue [Member] POT Revenue [Member] Satellite Revenue [Member] Government Non-Space Revenue [Member] Other Commercial & Industrial Revenue [Member] RSUs and PSUs [Member] Operating Segments [Member] Intersegment Eliminations [Member] Frequency Electronics Inc New York [Member] Frequency Electronics Inc Zyfer [Member] Inter Segment [Member] Corporate Segment [Member] Geographic Distribution, Domestic [Member] Geographic Distribution, Foreign [Member] Long-Lived Tangible Asset [Axis] Statistical Measurement [Axis] Error Correction, Type [Axis] Principal Transaction Revenue, Description of Reporting Category [Axis] Retirement Plan Name [Axis] Related and Nonrelated Parties [Axis] Income Tax Jurisdiction [Axis] Tax Credit Carryforward [Axis] Customer [Axis] Concentration Risk Benchmark [Axis] Concentration Risk Type [Axis] Dividends [Axis] Subsequent Event Type [Axis] Accounting Policies [Abstract] Property, Plant and Equipment, Useful Life Prior Period Reclassification Adjustment Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount Loss on Contracts Inventory Valuation Reserves Depreciation Operating Lease, Expense Variable Lease, Cost Operating Lease, Payments Operating Lease, Weighted Average Remaining Lease Term Operating Lease, Weighted Average Discount Rate, Percent Cost Method Investment Ownership Percentage Investments Revenue from Contract with Customer, Including Assessed Tax Restricted Cash APIC, Share-Based Payment Arrangement, ESPP, Increase for Cost Recognition Common Stock, Capital Shares Reserved for Future Issuance (in Shares) Accrued Bonuses Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period Share-Based Compensation Arrangement by Share-Based Payment Award, Expiration Period Share-based Compensation Arrangement by Share-based Payment Award, Options, Total Grants from Inception, Gross (in Shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Number (in Shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Exercise Price (in Dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested in Period, Fair Value Shares Issued, Shares, Share-Based Payment Arrangement, before Forfeiture (in Shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Fair Value Deferred Compensation Arrangement with Individual, Description Deferred Compensation Arrangement with Individual, Compensation Expense Valuation Allowance, Deferred Tax Asset, Increase (Decrease), Amount Operating Loss Carryforwards Deferred Tax Assets, Operating Loss Carryforwards, Subject to Expiration Deferred Tax Assets, Operating Loss Carryforwards, Not Subject to Expiration Tax Credit Carryforward, Amount Unrecognized Tax Benefits, Income Tax Penalties and Interest Accrued Unrecognized Tax Benefits, Income Tax Penalties and Interest Expense Tax Adjustments, Settlements, and Unusual Provisions Number of Reportable Segments Number Of Principal Markets Number of Operating Segments Concentration Risk, Percentage Standard Product Warranty Description Dividends Payable, Date Declared Common Stock, Dividends, Per Share, Declared Dividends Payable, Date to be Paid Dividends Payable, Date of Record Dividends Payable, Current Basis of Accounting, Policy [Policy Text Block] Use of Estimates, Policy [Policy Text Block] Cash and Cash Equivalents, Policy [Policy Text Block] Marketable Securities, Policy [Policy Text Block] Receivable [Policy Text Block] Property, Plant and Equipment, Policy [Policy Text Block] Depreciation, Depletion, and Amortization [Policy Text Block] Inventory, Policy [Policy Text Block] Goodwill and Intangible Assets, Goodwill, Policy [Policy Text Block] Revenue [Policy Text Block] Comprehensive Income, Policy [Policy Text Block] Research and Development Expense, Policy [Policy Text Block] Income Tax, Policy [Policy Text Block] Earnings Per Share, Policy [Policy Text Block] Fair Value of Financial Instruments, Policy [Policy Text Block] Share-Based Payment Arrangement [Policy Text Block] Concentration Risk, Credit Risk, Policy [Policy Text Block] New Accounting Pronouncements, Policy [Policy Text Block] Reclassification, Comparability Adjustment [Policy Text Block] Building [Member] Minimum [Member] Other Depreciable Assets [Member] Maximum [Member] Cost of Sales [Member] Contract Liabilities [Member] United States Post-Retirement Benefit Plan of US Entity, Defined Benefit [Member] Income Incentive Pool [Member] Share-Based Payment Arrangement, Option [Member] Stock Appreciation Rights (SARs) [Member] Employees and Directors [Member] Restricted Stock Units (RSUs) [Member] Performance Shares [Member] Deferred Compensation Agreement [Member] Domestic Tax Jurisdiction [Member] Annual Limitation [Member] Research Tax Credit Carryforward [Member] U.S. Government and U.S. Government Subcontractors [Member] Revenue Benchmark [Member] Customer Concentration Risk [Member] Customer One [Member] Customer Two [Member] Customer Three [Member] Customer Four [Member] Dividends Declared [Member] Subsequent Event [Member] Equity Component [Domain] Statement [Table] Statement [Line Items] Accounting Standards Update [Domain] Geographical [Domain] Disaggregation of Revenue [Table] Disaggregation of Revenue [Line Items] Product and Service [Domain] Segment Reporting, Revenue from External Customer, Product and Service [Table] Revenue from External Customer [Line Items] Award Type [Domain] Employee Benefit Plans (Details) - Share-based Payment Arrangement, Restricted Stock and Restricted Stock Unit, Activity [Table] Employee Benefit Plans (Details) - Share-based Payment Arrangement, Restricted Stock and Restricted Stock Unit, Activity [Line Items] Consolidation Items [Domain] Reconciliation of Revenue from Segments to Consolidated [Table] Segment Reporting, Revenue Reconciling Item [Line Items] Segments [Domain] Reconciliation of Operating Profit (Loss) from Segments to Consolidated [Table] Segment Reporting, Reconciling Item for Operating Profit (Loss) from Segment to Consolidated [Line Items] Reconciliation of Assets from Segment to Consolidated [Table] Segment Reporting, Asset Reconciling Item [Line Items] Segment, Reconciliation of Other Items from Segments to Consolidated [Table] Segment, Reconciliation of Other Items from Segments to Consolidated [Line Items] Segment Information (Details) - Revenue from External Customers by Geographic Areas [Table] Segment Information (Details) - Revenue from External Customers by Geographic Areas [Line Items] Long-Lived Tangible Asset [Domain] Error Correction, Type [Domain] Statistical Measurement [Domain] Summary of Accounting Policies (Details) [Table] Summary of Accounting Policies (Details) [Line Items] PrincipleTransactionRevenueDescriptionOfReportingCategoryDomain [Domain] Contract Assets and Liabilities (Details) [Table] Contract Assets and Liabilities (Details) [Line Items] Related and Nonrelated Parties [Domain] Retirement Plan Name [Domain] Employee Benefit Plans (Details) [Table] Employee Benefit Plans (Details) [Line Items] Tax Credit Carryforward, Name [Domain] Income Tax Jurisdiction [Domain] Income Taxes (Details) [Table] Income Taxes (Details) [Line Items] Customer [Domain] Concentration Risk Type [Domain] Concentration Risk Benchmark [Domain] Segment Information (Details) [Table] Segment Information (Details) [Line Items] Dividends [Domain] Subsequent Event Type [Domain] Subsequent Event (Details) [Table] Subsequent Event (Details) [Line Items] The amount of accrued incentive compensation as of the balance sheet date. Carry amount, as of the balance sheet date, of the cash surrender value of life insurance and cash held in trust. The percentage of ownership in the investee accounted for under the cost method of accounting. Tabular disclosure of information pertaining to costs and estimated earnings in excess of billings, net. Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards, net of deferred tax liability attributable to taxable temporary differences. The amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to other adjustments. Amount of increase (decrease) in loss provision accrual. Number of Principal Markets The total number of options granted since inception as of the report date. Number of basic and diluted shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. Information about net operating losses. Named defined contribution pension or other postretirement benefit plan. For example, but not limited to, the legal name of the plan. Related parties include affiliates; other entities for which investments are accounted for by the equity method by the entity; trusts for benefit of employees; and principal owners, management, and members of immediate families. It also may include other parties with which the entity may control or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests. Components of an entity that engage in business activities from which they may earn revenue and incur expenses, including transactions with other components of the same entity. Components of an entity that engage in business activities from which they may earn revenue and incur expenses, including transactions with other components of the same entity. Type of revenue. Named defined contribution pension or other postretirement benefit plan. For example, but not limited to, the legal name of the plan. Components of an entity that engage in business activities from which they may earn revenue and incur expenses, including transactions with other components of the same entity. Type of revenue. Listing of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. Examples include land, buildings, machinery and equipment, and other types of furniture and equipment including, but not limited to, office equipment, furniture and fixtures, and computer equipment and software. Type of revenue. Type of revenue. RSUs and PSUs Type of product or service. Components of an entity that engage in business activities from which they may earn revenue and incur expenses, including transactions with other components of the same entity. Named defined contribution pension or other postretirement benefit plan. For example, but not limited to, the legal name of the plan. Prior Period Reclassification Adjustment Assets [Abstract] Deferred Tax Assets, Net Share-Based Compensation Arrangement by Share-Based Payment Award, Option, Nonvested, Weighted Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures in Period Annual Limitation Member POTRevenue Member Contract with Customer, Asset, before Allowance for Credit Loss Operating Loss Carryforwards Retained Earnings [Member] Unrecognized Tax Benefits, Income Tax Penalties and Interest Accrued Deferred Tax Liabilities, Other Investment Holdings [Text Block] Variable Lease, Cost Weighted Average Number of Shares Outstanding, Basic Frequency Electronics Inc Zyfer Member Other Comprehensive Income, Noncontrolling Interest [Text Block] Shares Issued, Shares, Share-Based Payment Arrangement, before Forfeiture Market Value Abstract Building [Member] POCRevenue Member Number Of Principal Markets NEW YORK Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested in Period, Fair Value Reconciliation Of Revenue From Segments To Consolidated Abstract Shares Issued, Value, Share-Based Payment Arrangement, after Forfeiture Schedule Of Reconciliation Of Assets From Segment To Consolidated Abstract Increase (Decrease) in Accounts Payable, Trade Equity, Attributable to Parent [Abstract] Inventory Disclosure [Abstract] Deferred Tax Assets, Gross Lessee, Operating Lease, Liability, to be Paid, Maturity [Table Text Block] Depreciation And Amortization Allocated Abstract Loss on Contracts Debt Securities, Trading, Realized Gain Debt Disclosure [Text Block] Minimum [Member] Common Stock, Shares, Outstanding Restrictions on Cash and Cash Equivalents [Table Text Block] Deferred Tax Liabilities, Deferred Expense Lessee, Operating Lease, Liability, to be Paid, Year Three Depreciation Net Cash Provided by (Used in) Investing Activities Deferred Tax Assets, Tax Deferred Expense, Other Payments to Acquire Property, Plant, and Equipment Unlabeled Abstract11 Unlabeled Abstract12 Unlabeled Abstract10 Unlabeled Abstract15 Product Warranty Disclosure [Text Block] Unlabeled Abstract13 Unlabeled Abstract14 Debt Securities, Trading, Realized Loss Share-Based Payment Arrangement [Policy Text Block] Treasury Stock, Common [Member] Shares Issued, Shares,

Share-Based Payment Arrangement, after Forfeiture Inventory Disclosure [Text Block] Revenue From External Customers By Geographic Areas Abstract Disclosure Text Block Supplement [Abstract] AOCI, Debt Securities, Available-for-Sale, Adjustment, after Tax Effective Income Tax Rate Reconciliation, Nondeductible Expense, Life Insurance, Amount Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value Increase (Decrease) in Accrued Liabilities Income Tax, Policy [Policy Text Block] Maximum [Member] UNITED STATES Schedule of Unrecognized Tax Benefits Roll Forward [Table Text Block] Customer Four Member Operating Lease, Liability, Noncurrent Revenue from Contract with Customer, Including Assessed Tax Unrecognized Tax Benefits, Reduction Resulting from Lapse of Applicable Statute of Limitations Operating Lease, Weighted Average Discount Rate, Percent Investments, Debt and Equity Securities [Abstract] Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant Concentration Risk, Credit Risk, Policy [Policy Text Block] Schedule of Accrued Liabilities [Table Text Block] Additional Paid-in Capital [Member] Geographic Distribution, Foreign [Member] Product Warranty Accrual, Current Restricted Cash Performance Shares [Member] Proceeds from Sale of Debt Securities, Available-for-Sale Restricted Cash and Cash Equivalents, Current Share Based Payment Arrangement Restricted Stock And Restricted Stock Unit Activity Abstract Schedule Of Product Warranty Liability Abstract Customer One Member Investments Increase (Decrease) in Other Operating Assets Significant Accounting Policies [Text Block] Corporate Segment [Member] Unlabeled Abstract3 Unlabeled Abstract2 Goodwill and Intangible Assets, Goodwill, Policy [Policy Text Block] Unlabeled Abstract5 Unlabeled Abstract4 Employees And Directors Member Standard Product Warranty Description AOCI Attributable to Parent [Member] Unlabeled Abstract1 Unlabeled Abstract0 Accounts Payable and Accrued Liabilities Disclosure [Text Block] Property, Plant and Equipment, Useful Life Schedule Of Effective Income Tax Rate Reconciliation Abstract Operating Income (Loss) [Abstract] Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period Dividends Payable, Date of Record Unlabeled Abstract7 Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI for Sale of Securities, Tax Unlabeled Abstract6 Lessee, Operating Lease, Liability, to be Paid, Year Two Common Stock, Capital Shares Reserved for Future Issuance Comprehensive Income (Loss), Net of Tax, Attributable to Parent Unlabeled Abstract9 Unlabeled Abstract8 Reconciliation Of Cash And Cash Equivalents And Restricted Cash Abstract Other Income Expense Abstract Income Incentive Pool Member Schedule Of Earnings Per Share Basic And Diluted Abstract Frequency Electronics Inc New York Member Accrued Bonuses Contract Liabilities Member Cash Refund During The Year For Abstract Net Cash Provided by (Used in) Operating Activities Deferred Compensation Arrangement with Individual, Compensation Expense Income Tax Reconciliation Other Items Payables and Accruals [Abstract] Receivable [Policy Text Block] Income Tax Disclosure [Abstract] Reconciliation of Revenue from Segments to Consolidated [Table Text Block] Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Exercise Price Sharebased Compensation Arrangement By Sharebased Payment Award Options Total Grants From Inception Gross Schedule Of Realized Gain Loss On Investments Abstract Deferred Abstract Equity, Attributable to Parent Unrecognized Tax Benefits, Increase Resulting from Current Period Tax Positions Property, Plant and Equipment, Policy [Policy Text Block] Payments of Dividends Unrecognized Tax Benefits, Decrease Resulting from Prior Period Tax Positions Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Nonvested Options Forfeited, Weighted Average Grant Date Fair Value Cash and Cash Equivalents, Policy [Policy Text Block] Deferred Compensation Liability, Current Schedule of Deferred Tax Assets and Liabilities [Table Text Block] Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount Unlabeled Abstract Segment Reporting Disclosure [Text Block] Costs And Estimated Earnings In Excess Of Billings Net Table Text Block Lease, Cost [Table Text Block] Adjustments to Additional Paid in Capital, Dividends in Excess of Retained Earnings Inventory Write-down Revenue Benchmark [Member] Weighted Average Number Of Shares Outstanding Basic And Diluted Deferred Tax Assets, Valuation Allowance Payments to Acquire Marketable Securities Property, Plant and Equipment Disclosure [Text Block] Deferred Income Tax Expense (Benefit) Inter Segment Member Adjustments To Reconcile Net Income Loss To Net Cash Provided By Operating Activities Abstract Cash Flows From Financing Activities Abstract Lessee, Operating Lease, Liability, to be Paid Reconciliation Of Other Significant Reconciling Items From Segments To Consolidated Abstract Share-Based Payment Arrangement, Option, Activity [Table Text Block] Valuation Allowance, Deferred Tax Asset, Increase (Decrease), Amount Schedule of Earnings Per Share, Basic and Diluted [Table Text Block] Product Warranty Expense Effective Income Tax Rate Reconciliation, Tax Credit, Amount Common Stock, Dividends, Per Share, Declared Property, Plant and Equipment [Table Text Block] Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Statement of Financial Position [Abstract] APIC, Share-Based Payment Arrangement, ESPP, Increase for Cost Recognition Supplemental Disclosures Of Cash Flow Information Abstract Research and Development Expense, Policy [Policy Text Block] CALIFORNIA Lessee, Liability, to be Paid, Year One Unrecognized Tax Benefits, Increase Resulting from Prior Period Tax Positions OCI, Debt Securities, Available-for-Sale, Gain (Loss), after Adjustment and Tax Deferred State and Local Income Tax Expense (Benefit) Disclosure Text Block [Abstract] Marketable Security, Gain (Loss) Increase (Decrease) in Accounts Receivable Weighted Average Shares Outstanding Abstract0 USGovernment And USGovernment Subcontractors Member Weighted Average Shares Outstanding Abstract Deferred Tax Assets Abstract Debt Disclosure [Abstract] Weighted Average Number of Shares Outstanding, Diluted, Adjustment Liabilities [Abstract] Lessee, Operating Lease, Liability, Undiscounted Excess Amount Geographic Distribution, Domestic [Member] Share-Based Compensation Arrangement by Share-Based Payment Award, Expiration Period Marketable Securities, Policy [Policy Text Block] Lease, Cost [Abstract] Share-Based Payment Arrangement, Restricted Stock and Restricted Stock Unit, Activity [Table Text Block] Number of Reportable Segments Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term Costs And Estimated Earnings In Excess Of Billings Net Abstract Realized Gain (Loss) on Investments [Table Text Block] Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value Of Marketable Abstract Consolidated Statements Of Comprehensive Income Loss Abstract United States Post Retirement Plan Of USEntity Defined Benefit Member Number of Operating Segments Use of Estimates, Policy [Policy Text Block] Comprehensive Income, Policy [Policy Text Block] Net Income Loss Per Common Share Abstract Effective Income Tax Rate Reconciliation, Tax Credit, Other, Amount Cash Flows From Investing Activities Abstract Disaggregation of Revenue [Abstract] Operating Lease, Payments Increase (Decrease) in Prepaid Expense and Other Assets Restricted Cash, Noncurrent Statement of Stockholders' Equity [Abstract] Basis of Accounting, Policy [Policy Text Block] Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Grants in Period, Weighted Average Exercise Price OCI, Debt Securities, Available-for-Sale, Gain (Loss), before Adjustment, Tax Deferred Compensation Agreement Member Income Statement [Abstract] Other Comprehensive Income (Loss), Net of Tax Lessee, Operating Leases [Text Block] Segment, Reconciliation of Other Items from Segments to Consolidated [Table Text Block] Cash Paid During The Year For Abstract Customer Two Member Schedule of Product Warranty Liability [Table Text Block] New Accounting Pronouncements, Policy [Policy Text Block] Schedule Of Components Of Income Tax Expense Benefit Abstract Product Warranties Disclosures [Abstract] Research Tax Credit Carryforward [Member] Schedule Of Property Plant And Equipment Abstract OCI, Debt Securities, Available-for-Sale, Gain (Loss), before Adjustment and Tax Schedule Of Unrecognized Tax Benefits Roll Forward Abstract Other Noncash Income (Expense) Treasury Stock, Value Revenues [Abstract] Deferred Tax Assets, Operating Loss Carryforwards, Subject to Expiration Liabilities Subsequent Events [Text Block] Deferred Tax Assets Net Of Deferred Tax Liabilities Schedule of Effective Income Tax Rate Reconciliation [Table Text Block] Changes In Operating Assets And Liabilities Abstract Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Gross Increase (Decrease) in Inventories Accounts Receivable, Allowance for Credit Loss, Current S2025 Q1 Dividends Member Inventory, Policy [Policy Text Block] Revenue From External Customers By Products And Services Abstract Restricted Assets Disclosure [Text Block] Deferred Tax Liabilities, Leasing Arrangements Tax Adjustments, Settlements, and Unusual Provisions Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period, Intrinsic Value Unrealized Gain On Marketable Securities Abstract Deferred Tax Asset, In-Process Research and Development Net Cash Provided by (Used in) Financing Activities Long-Term Contracts or Programs Disclosure [Text Block] Other Commercial Industrial Revenue Member Schedule Of Deferred Tax Assets And Liabilities Abstract Property, Plant and Equipment, Gross Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Exercisable, Weighted Average Exercise Price Cost of Sales [Member] Subsequent Event [Member] Unrecognized Tax Benefits, Income Tax Penalties and Interest Expense Lessee Operating Lease Liability Maturity Abstract Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Commitments and Contingencies Disclosure [Abstract] Securities Abstract Contract with Customer, Liability Deferred Income Tax Liabilities, Net Lessee, Operating Lease, Liability, to be Paid, Year Four Operating Income (Loss) Effective Income Tax Rate Reconciliation, Disposition of Asset, Amount Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Lessee, Operating Lease, Liability, to be Paid, after Year Five Operating Lease, Liability Property, Plant and Equipment [Abstract] Deferred Tax Liabilities, Gross [Abstract] Effective Income Tax Rate Reconciliation, Tax Expense (Benefit), Share-Based Payment Arrangement, Amount Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Number Deferred Tax Assets, Operating Loss Carryforwards, Not Subject to Expiration Current Abstract Common Stock [Member] Reclassification, Comparability Adjustment [Policy Text Block] Dividends Payable, Date Declared Schedule of Accumulated Other Comprehensive Income (Loss) [Table Text Block] Statement of Cash Flows [Abstract] Interest Expense, Operating and Nonoperating Operating Lease, Liability, Current Income Tax Disclosure [Text Block] Customer Three Member Schedule Of Inventory Current Abstract Deferred Tax Assets, Other Other Liabilities, Noncurrent Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested, Weighted Average Grant Date Fair Value Compensation and Employee Benefit Plans [Text Block] Increase Decrease In Loss Provision Accrual Schedule Of Share Based Compensation Stock Options Activity Abstract Identifiable Assets Abstract Liabilities, Current [Abstract] Satellite Revenue Member Schedule of Investments [Abstract] Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period Domestic Tax Jurisdiction [Member] Increase (Decrease) in Other Operating Liabilities Gain (Loss) on Disposition of Other Assets Change In Abstract Lessee, Operating Lease, Liability, to be Paid, Year Five Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested, Number of Shares Operating Lease, Weighted Average Remaining Lease Term Schedule of Components of Income Tax Expense (Benefit) [Table Text Block] Fair Value of Financial Instruments, Policy [Policy Text Block] RSUs And PSUs Member Revenue from External Customers by Geographic Areas [Table Text Block] Reconciliation of Operating Profit (Loss) from Segments to Consolidated [Abstract] Earnings Per Share [Text Block] Schedule Of Accrued Liabilities Abstract Schedule of Inventory, Current [Table Text Block] Unrecognized Tax Benefits Restricted Stock Units (RSUs) [Member] Treasury Stock, Common, Shares Increase (Decrease) in Contract with Customer, Liability Assets Abstract0 Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI for Sale of Securities, Net of Tax Buildings and Improvements, Gross Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price Concentration Risk, Percentage Earnings Per Share [Abstract] Other Depreciable Assets Member Revenue [Policy Text Block] Increase (Decrease) in Income Taxes Payable, Net of Income Taxes Receivable Depreciation, Depletion and Amortization Contract with Customer, Liability, Current Common Stock, Par or Stated Value Per Share Earnings Per Share, Policy [Policy Text Block] Common Stock, Shares, Issued Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Forfeitures in Period, Weighted Average Exercise Price Reconciliation of Operating Profit (Loss) from Segments to Consolidated [Table Text Block] Dividends Payable, Date to be Paid Other Liabilities, Current Increase (Decrease) in Contract with Customer, Asset Weighted Average Number of Shares Outstanding, Diluted Government Non Space Revenue Member Gross Profit Cash Flows From Operating Activities Abstract Stock Issued During Period, Shares, Employee Benefit Plan Operating Lease, Expense Tax Credit Carryforward, Amount Dividends Payable, Current Disaggregation of Revenue [Table Text Block] Contractors [Abstract] Assets, Current [Abstract] Cost Method Investment Ownership Percentage Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Subsequent Events [Abstract] Liabilities, Current Deferred Compensation Arrangement with Individual, Description Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Deferred Federal Income Tax Expense (Benefit) Schedule Of Accumulated Other Comprehensive Income Loss Abstract Deferred Tax Liabilities, Property, Plant and Equipment Liabilities and Equity [Abstract] Shares, Outstanding Revenues By Product Line Abstract Commitments and Contingencies Disclosure [Text Block] Customer Concentration Risk [Member] Segment Reporting [Abstract] Intersegment Eliminations [Member] Operating Segments [Member] Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period, Weighted Average Exercise Price Income Taxes Paid Liabilities and Equity Current Income Tax Expense (Benefit) Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI for Sale of Securities, before Tax Revenue from External Customers by Products and Services [Table Text Block] Investments in Debt and Marketable Equity Securities (and Certain Trading Assets) Disclosure [Text Block] Inventory Valuation Reserves Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Fair Value Operating Lease, Right-of-Use Asset Assets, Current Reconciliation of Assets from Segment to Consolidated [Table Text Block] Depreciation, Depletion, and Amortization [Policy Text Block] EX-101.PRE 13 feim-20240430_pre.xml XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE GRAPHIC 14 ex_704864img001.jpg begin 644 ex_704864img001.jpg M_]C_X 02D9)1@ ! 0$ 8 !@ #_VP!# @&!@<&!0@'!P<)"0@*#!0-# L+ M#!D2$P\4'1H?'AT:'!P@)"XG(" (L(QP<*#7J#A(6&AXB)BI*3E)66EYB9FJ*CI*6FIZBIJK*SM+6VM[BYNL+#Q,7& MQ\C)RM+3U-76U]C9VN'BX^3EYN?HZ>KQ\O/T]?;W^/GZ_\0 'P$ P$! 0$! M 0$! 0 $" P0%!@<("0H+_\0 M1$ @$"! 0#! <%! 0 0)W $" M Q$$!2$Q!A)!40=A<1,B,H$(%$*1H;'!"2,S4O 58G+1*A8D-.$E\1<8&1HF M)R@I*C4V-S@Y.D-$149'2$E*4U155E=865IC9&5F9VAI:G-T=79W>'EZ@H.$ MA8:'B(F*DI.4E9:7F)F:HJ.DI::GJ*FJLK.TM;:WN+FZPL/$Q<;'R,G*TM/4 MU=;7V-G:XN/DY>;GZ.GJ\O/T]?;W^/GZ_]H # ,! (1 Q$ /P#W^BBLSQ!K M^G^&='FU34YQ%;Q#\7;LJCN332;=D!H2RQ01-+,Z1QH,L[D */4FO+_$OQS\ M/:3(T&DPR:M,."\9V1#_ ($1S^ KQSQO\1M9\;7+).YMM-5LQ6<9X'NY_B/Z M>E<@!7MX? *TES5ON,G/L>D:C\L(W]A:,GVF[; MRRP!V4JUWV^E_D$?-GD M5E\;?&MJZF:ZM+Q!U6:V49_%<5Z'X>^/FCWKI!KMC)IKD8,\9\V+/O@;@/SK MQ_QGHMII^1I:CI 9M"U0- /I[E2N%#89"#R"I_0BN9(KJ>$PU>/,HV]-!YI&29T5%%%<1 M0R21(HFDD<)&BEF9C@ #]37RC\3?&\GC/Q*Y@D;^R[0F.U3/#>LGU/\ +%>S M_&SQ+)H7@K[%;NR7.IN8 R]HP,O^8X_&OF- 17MY5AU9UI?(RF^@X"I[:VENK MF*VMXVDFF<1QHHR68G %1 5[1\#?!GVFZD\57L8,4!,5DK#J_P#%)^ X'N3Z M5Z.(KJC36UN);>XC::)RDB,,%6!P0:^NO MCJNG> M#-.M- ;,AU*-7$QDE\QLEV(RV3G@BO*?CCX+,%ROBNR3,4I6*]4#[K=%?Z'H? M?'K48'$N%5TI.Z;W_\ @CE'2YXH16]X-\5WG@WQ'!J=LQ,60ES#VEC)Y'U[MCWK$(J,BO;E%3BXRV9D?;FGW]OJFG6]_:/YEO<1K+&WJI&117D7P \1O=:5? M>'IW+-9D36^>T;'D?0-_Z%17R>(HNC4<'T.A.ZN]3:Z\;VU@)&,=G:+E M.P=R23^6VO+A7H?QP14^)D[*,% [6%F]S@C^0%>>#@9-?2X-)8>%NQC+(;32+3AYV^=^T:#EF/T'ZXKZ_TO3;71]+M=.LH_+MK:,1QK[#^M>/> M!-+_ .%?> IO$EU K:QJJA;6)C]V/&Y<_@"Y'H *\YNY]4UO6KRYUC6[N55, M>)XF.TF4CRPJYPHP=B$\7-I.T8_BRE[J/HKXBQR3?#O7HXD=W:T8*J M*22?8"O#_AI9WMIJ&ORRVMU !H=SM=XF3!^7H2.M;7PF\6ZCIM^NGZGJH>PF ME,$=O<%F97&,LK]E&1D'\,8KVKQ+_P BKK'_ %XS?^@&N5REATZ#UOU*WU/E M+0X/$/B'4(M-TR[O)KN1"RH;MER ,GDMBOHCP'X9OK?X>OHGB>!GEF>99HY9 M1+E&/'S9/;\]^\%GQ/X:-]9Q ZGIP,D>.LD?5T]SQD>X]Z^8#R*[\%B/;T[O M=;D25F=S\'M0.G_$FQ;.+2*MY=S9* Q'&58@C\B/SK$^%G@T^+_%2 M"XC)TRRQ-=,#U/\ GXD?D#7L/QM\,RZ[X.2]ME+7.F2>:%_O(V.#^!I M? A]?^#?!WA2VT_\ X2323=O^]NW%VAW2D@Z#Z5G#%M8-1A\6P^7WBU\7 M?MMIX034["'"VF-A+ND2>+>HC93&Q]@WY$UXY_;S6]@TLFD:.EO,;-HS]EXD MP#G'/.W!'M^-?0,GC;P?-$T4GB'2) (W!5D:Y0A@>H(SR*\FUKP#\/KV[,NE^ M.+.PA9]WV9KA)8TR2HFO.S'+R,G19)[SQ/IFDMI6D137- MYG!Y[]:]]\3'_BE-8/_3C/_P"@&N&\'6OP\\'%Y[?Q/8W= M\Z"- KJYO$+*H_A4=%'L*ZU_&_A%T9'\1:4RL,$&Z0@C\ZRQ#6*-D$YMXH)'E>/9$Q* MX4X[U%_PD'P__P"@CX>_[[BJS!XR\&VL?EP:]H\4><[8B-1^0-7BJOMU=4V MGW%%6ZG2U\R_&7P7_P ([XC_ +5LXMNFZDQ?"](YNK#V!ZC\:]Y_X3OPE_T, MFE?^!2?XUC>*M9\#>*O#MUI%[XCTG9,N4?[4F8W'W6'/8UGA)U*%52L[=1R2 M:/#/A!8_;_B5IZ'.R.*9V([#RR/YD45Z1\"O"C::FK:S.T*>'G? H]QRC='QD,>@IXQZ"NF\:> =8\$WI6\C,U@S8@O4'R/['^Z?8URX- M?30G&I'F@[HQ:L2<4O'I4>:7-.PAW'H*0X]*;FD)IV #CT%;'A3PO>>+_$,& MDV2XWG=-)VBC!^9C_3WI_A? PCK'C#4A::7;EE!'G3MQ'"#W)_IU-?47@GP1I MO@C2/LEF/-N)<-6/Q%QCWN88YH9!AXY%#*P]P:\I\3? ;1 M=18SZ%I2=X.PFD]SS75_@SXQTN20QVMO>6Z MXQ-#<*H/X.0:P\"^)TD,;:60P.,>? %_\5117JT,PJR6MC-Q1L:9\(?&>J2* M%T^&"+=M:66YCPOOA23^0KT7P[\ +&VE$WB'46O<#BWMP8TS[MU(_*BBN:OF M%>3Y4[>A2@CUS3=+L=`L8[+3K6*UMHQ\L<2X'_US[U;HHKSVVW=EA1112 __ !V0$! end XML 16 R1.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Cover - USD ($) 12 Months Ended Apr. 30, 2024 Jul. 24, 2024 Oct. 31, 2023 Document Information [Line Items] Â Â Â Document Type 10-K Â Â Document Annual Report true Â Â Document Transition Report false Â Â Document Financial Statement Error Correction [Flag] false Â Â Entity Interactive Data Current Yes Â Â ICFR Auditor Attestation Flag false Â Â Amendment Flag false Â Â Document Period End Date Apr. 30, 2024 Â Â Document Fiscal Year Focus 2024 Â Â Document Fiscal Period Focus FY Â Â Documents Incorporated by Reference [Text Block] DOCUMENTS INCORPORATED BY REFERENCE: PART III incorporates information by reference from the definitive proxy statement to be filed with the Securities and Exchange Commission with respect to the Annual Meeting of Stockholders to be held on or about October 8, 2024. Â Â Entity Information [Line Items] Â Â Â Entity Registrant Name FREQUENCY ELECTRONICS, INC. Â Â Entity Central Index Key

0000039020 Â Â Entity File Number 1-8061 Â Â Entity Tax Identification Number 11-1986657 Â Â Entity Incorporation, State or Country Code DE Â Â Current Fiscal Year End Date --04-30 Â Â Entity Well-known Seasoned Issuer No Â Â Entity Voluntary Filers No Â Â Entity Current Reporting Status Yes Â Â Entity Shell Company false Â Â Entity Filer Category Non-accelerated Filer Â Â Entity Small Business true Â Â Entity Emerging Growth Company false Â Â Entity Public Float Â Â $ 34,200,000 Entity Contact Personnel [Line Items] Â Â Â Entity Address, Address Line One 55 CHARLES LINDBERGH BLVD. Â Â Entity Address, City or Town MITCHEL FIELD Â Â Entity Address, State or Province NY Â Â Entity Address, Postal Zip Code 11553 Â Â Entity Phone Fax Numbers [Line Items] Â Â Â City Area Code 516 Â Â Local Phone Number 794-4500 Â Â Entity Listings [Line Items] Â Â Â Title of 12(b) Security Common Stock (par value $1.00 per share) Â Â Trading Symbol FEIM Â Â Security Exchange Name NASDAQ Â Â Entity Common Stock, Shares Outstanding Â 9,537,284 Â X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli:gMonthDayItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an annual report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f + Details Name: dei_DocumentAnnualReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicates whether any of the financial statement period in the filing include a restatement due to error correction. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 402 -Subsection wReference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 4: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f + Details Name: dei_DocumentFinStmtErrorCorrectionFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli:gYearItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: dei_DocumentInformationLineItems Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - DefinitionDocuments incorporated by reference. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-23 + Details Name: dei_DocumentsIncorporatedByReferenceTextBlock Namespace Prefix: dei_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei_EntityAddressStateOrProvince Namespace Prefix: dei_ Data Type: dei:stateOrProvinceItemType Balance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: dei_EntityContactPersonnelLineItems Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei:fileNumberItemType Balance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei:filerCategoryItemType Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: dei_EntityInformationLineItems Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-T -Number 232 -Section 405 + Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: dei_EntityListingsLineItems Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: dei_EntityPhoneFaxNumbersLineItems Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter. + ReferencesNo definition available. + Details Name: dei_EntityPublicFloat Namespace Prefix: dei_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicates that the company is a Smaller Reporting Company (SRC). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei:employerIdItemType Balance Type: na Period Type: duration X - DefinitionIndicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. + ReferencesNo definition available. + Details Name: dei_EntityVoluntaryFilers Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Securities Act -Number 230 -Section 405 + Details Name: dei_EntityWellKnownSeasonedIssuer Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f + Details Name: dei_IcfrAuditorAttestationFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionTitle of a 12(b) registered security. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b + Details Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei:securityTitleItemType Balance Type: na Period Type: duration X - DefinitionName of the Exchange on which a security is registered. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection d1-1 + Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei:edgarExchangeCodeItemType Balance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei:tradingSymbolItemType Balance Type: na Period Type: duration XML 17 R2.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Audit Information 12 Months Ended Apr. 30, 2024 Auditor [Table] Â Auditor Name GRANT THORNTON LLP Auditor Firm ID 248 Auditor Location Melville, NY X - DefinitionPCAOB issued Audit Firm Identifier + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f + Details Name: dei_AuditorFirmId Namespace Prefix: dei_ Data Type: dei:nonemptySequenceNumberItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f + Details Name: dei_AuditorLocation Namespace Prefix: dei_ Data Type: dei:internationalNameItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f + Details Name: dei_AuditorName Namespace Prefix: dei_ Data Type: dei:internationalNameItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: dei_AuditorTable Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 18 R3.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Consolidated Balance Sheets - USD ($) $ in Thousands Apr. 30, 2024 Apr. 30, 2023 Current assets: Â Â Cash and cash equivalents $ 18,320 $ 12,049 Accounts receivable, net of allowances of $110 at April 30, 2024 and $111 at April 30, 2023 4,614 4,622 Contract assets 10,523 10,009 Inventories 23,431 20,526 Prepaid income taxes 37 30 Prepaid expenses and other 1,196 1,071 Total current assets 58,121 48,307 Property, plant, and equipment, net 6,438 7,093 Goodwill 617 617 Cash surrender value of life insurance 10,221 10,220 Right-of-use assets â€“ operating leases 6,036 7,382 Restricted cash 945 0 Other assets 875 877 Total assets 83,253 74,496 Current liabilities: Â Â Accounts payable â€“ trade 2,348 1,464 Accrued liabilities 4,765 3,934 Loss provision accrual 404 1,544 Operating lease liability, current portion 1,640 1,753 Contract liabilities 21,639 18,586 Total current liabilities 30,796 27,281 Deferred compensation 8,088 8,314 Deferred taxes 8 8 Operating lease liability, non-current portion 4,545 5,883 Other liabilities 0 124 Total liabilities 43,437 41,610 Contingencies (Note 17) Stockholdersâ€™ equity: Â Â Preferred stock - $1.00 par value; authorized 600 shares, no shares issued and outstanding 0 0 Common stock - $1.00 par value; authorized 20,000 shares, 9,512 shares issued and 9,511 shares outstanding at April 30, 2024; 9,374 shares issued and 9,373 shares outstanding at April 30, 2023 9,512 9,374 Additional paid-in capital 50,334 49,136 Accumulated deficit (20,027) (25,621) Common stock reacquired and held in treasury - at cost (1 shares at April 30, 2024 and April 30, 2023) (3) (3) Accumulated other comprehensive income (loss) 0 0 Total stockholdersâ€™ equity 39,816 32,886 Total liabilities and stockholdersâ€™ equity $ 83,253 $ 74,496 X - DefinitionCarry amount, as of the balance sheet date, of the cash surrender value of life insurance and cash held in trust. + ReferencesNo definition available. + Details Name: feim_CashSurrenderValueOfLifeInsuranceAndCashHeldInTrust Namespace Prefix: feim_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 210 -SubTopic 10 -Section 45 -

Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-8 + Details Name: us-gaap_AccountsPayableTradeCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14AReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14 + Details Name: us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AdditionalPaidInCapital Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_AssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AssetsCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionRepresents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommitmentsAndContingencies Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item

includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration in exchange for good or service transferred to customer when right is conditioned on something other than passage of time, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8 + Details Name: us-gaap_ContractWithCustomerAssetNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-2 + Details Name: us-gaap_ContractWithCustomerLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAggregate carrying value as of the balance sheet date of the liabilities for all deferred compensation arrangements payable beyond one year (or the operating cycle, if longer). + ReferencesNo definition available. + Details Name: us-gaap_DeferredCompensationLiabilityClassifiedNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after deferred tax asset, of deferred tax liability attributable to taxable differences with jurisdictional netting. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(15)(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-6 + Details Name: us-gaap_DeferredIncomeTaxLiabilitiesNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 15: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_Liabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(32)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LiabilitiesAndStockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionTotal obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-5Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15:

http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 21: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_LiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_LiabilitiesCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of noncurrent assets classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherAssetsNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liabilities classified as other, due within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10 + Details Name: us-gaap_OtherLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities classified as other, due after one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherLiabilitiesNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_PreferredStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for income and other taxes that provide economic benefits within a future period of one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 5 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5 + Details Name: us-gaap_PrepaidTaxes Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of cash restricted as to withdrawal or usage, classified as noncurrent. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 5 -SubTopic 210 -Topic 954 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477220/954-210-45-5Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8 + Details Name: us-gaap_RestrictedCashNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount allocated to treasury stock. Treasury stock is common and preferred shares of an entity that were issued, repurchased by the entity, and are held in its treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481520/505-30-50-4Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 19 R4.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Consolidated Balance Sheets (Parentheticals) - USD ($) shares in Thousands, $ in Thousands Apr. 30, 2024 Apr. 30, 2023 Statement of Financial Position [Abstract] Â Â Allowances (in Dollars) $ 110 $ 111 Preferred stock, par value (in Dollars per share) $ 1 $ 1 Preferred stock, shares authorized 600 600 Preferred stock, shares issued 0 0 Common stock, par value (in Dollars per share) $ 1 $ 1 Common stock, shares authorized 20,000 20,000 Common stock shares issued 9,512 9,374 Common stock shares outstanding 9,511 9,373 Common stock reacquired and held in treasury, shares 1 1 X - DefinitionAmount of allowance for credit loss on accounts receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized

Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of previously issued common shares repurchased by the issuing entity and held in treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockCommonShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant XML 20 R5.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Consolidated Statements of Operations and Comprehensive Income (Loss) - USD ($) shares in Thousands, $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Income Statement [Abstract] Â Â Revenues $ 55,274 $ 40,777 Cost of revenues 36,691 32,928 Gross margin 18,583 7,849 Selling and administrative expenses 10,184 9,372 Research and development expenses 3,380 3,149 Operating income (loss) 5,019 (4,672) Other income (expense): Â Â Income (loss) on investments 561 (606) Interest expense (109) (156) Other income (expense), net (7) 7 Income (loss) before (benefit) provision from income taxes 5,464 (5,427) (Benefit) provision from income taxes (130) 74 Net income (loss) $ 5,594 $ (5,501) Net income (loss) per common share: Â Â Basic and diluted earnings (loss) per share (in Dollars per share) $ 0.59 $ (0.59) Weighted average shares outstanding: Â Â Basic and diluted (in Shares) 9,431 9,337 Consolidated Statements of Comprehensive Income (Loss) Â Â Net income (loss) $ 5,594 $ (5,501) Unrealized gain on marketable securities: Â Â Change in market value of marketable securities before reclassification, net of tax 0 (179) Reclassification adjustment for realized gains included in net income, net of tax 0 619 Total unrealized gain on marketable securities, net of tax 0 440 Comprehensive income (loss) $ 5,594 $ (5,061) X - ReferencesNo definition available. + Details Name: feim_ConsolidatedStatementsOfComprehensiveIncomeLossAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesNo definition available. + Details Name: feim_EarningsPerShareBasicAndDiluted1 Namespace Prefix: feim_ Data Type: dtr:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: feim_NetIncomeLossPerCommonShareAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: feim_OtherIncomeExpenseAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: feim_UnrealizedGainOnMarketableSecuritiesAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of basic and diluted shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesNo definition available. + Details Name: feim_WeightedAverageNumberOfSharesOutstandingBasicAndDiluted Namespace Prefix: feim_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: feim_WeightedAverageSharesOutstandingAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-5 + Details Name: us-gaap_ComprehensiveIncomeNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate cost of goods produced and sold and services rendered during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B + Details Name: us-gaap_CostOfRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 9: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: 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Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_GrossProfit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 9: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 11: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 12: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of income (loss) for proportionate share of equity method investee's income (loss). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481664/323-10-45-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(13)(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_IncomeLossFromEquityMethodInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeStatementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest expense classified as operating and nonoperating. Includes, but is not limited to, cost of borrowing accounted for as interest expense. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI 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us-gaap_InterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 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17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef 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https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -

Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, after tax and before adjustment, of unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale) and unrealized gain (loss) on investment in debt security measured at amortized cost (held-to-maturity) from transfer to available-for-sale. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10A + Details Name: us-gaap_OtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentBeforeReclassificationAdjustmentsNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, after tax and adjustment, of unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale) and unrealized gain (loss) on investment in debt security measured at amortized cost (held-to-maturity) from transfer to available-for-sale. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11 + Details Name: us-gaap_OtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of reclassification adjustment from accumulated other comprehensive income for unrealized gain (loss) realized upon the sale of available-for-sale securities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 15 -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-15Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-9Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-17A + Details Name: us-gaap_OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIForSaleOfSecuritiesNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of income (expense) related to nonoperating activities, classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_OtherNonoperatingIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of expense for research and development. Includes, but is not limited to, cost for computer software product to be sold, leased, or otherwise marketed and writeoff of research and development assets acquired in transaction other than business combination or joint venture formation or both. Excludes write-down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 730 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482916/730-10-50-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 912 -SubTopic 730 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479532/912-730-25-1 + Details Name: us-gaap_ResearchAndDevelopmentExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SellingGeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 21 R6.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Consolidated Statements of Cash Flows - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Cash flows from operating activities: Â Â Net income (loss) $ 5,594 $ (5,501) Depreciation and amortization 2,124 2,434 Non-cash lease expense (104) (39) Provision for losses on accounts receivable, other assets and warranty reserve (171) (33) Provision for inventory reserve 912 600 Loss provision accrual (1,140) (2,699) Loss on marketable securities 0 784 Loss on sale of fixed and other assets 23 34 Employee benefit plans expense 756 1,054 Stock-based compensation expense 822 197 Changes in operating assets and liabilities: Â Â Accounts receivable 10 (332) Contract assets (368) (1,110) Inventories (3,817) (1,220) Prepaid expenses and other (125) 91 Other assets 0 (366) Accounts payable - trade 884 384 Accrued liabilities 856 217 Contract liabilities 3,054 7,487 Prepaid income taxes (7) 239 Other liabilities (595) (1,046) Net cash provided by operating activities 8,708 1,175 Cash flows from investing activities: Â Â Purchase of marketable securities 0 (1,382) Proceeds from sale or redemption of marketable securities 0 10,967 Capital expenditures (1,492) (918) Net cash (used in) provided by investing activities (1,492) 8,667 Cash flows from financing activities: Â Â Payment of dividend 0 (9,354) Net cash used in financing activities 0 (9,354) Net increase in cash and cash equivalents and restricted cash 7,216 488 Cash and cash equivalents and restricted cash at beginning of year 12,049 11,561 Cash and equivalents and restricted cash at end of year 19,265 12,049 Supplemental disclosures of cash flow information: Â Â Interest 114 129 Income taxes 13 7 Income taxes $ 0 $ 176 X - ReferencesNo definition available. + Details Name: feim_CashFlowsFromFinancingActivitiesAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: feim_CashFlowsFromInvestingActivitiesAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: feim_CashFlowsFromOperatingActivitiesAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: feim_ChangesInOperatingAssetsAndLiabilitiesAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) in loss provision accrual. + ReferencesNo definition available. + Details Name: feim_IncreaseDecreaseInLossProvisionAccrual Namespace Prefix: feim_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: feim_SupplementalDisclosuresOfCashFlowInformationAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section

45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_DepreciationAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense for employee benefit and equity-based compensation. + ReferencesNo definition available. + Details Name: us-gaap_EmployeeBenefitsAndShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of gain (loss) on sale or disposal of other assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnSaleOfOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, before refund, of cash paid to foreign, federal, state, and local jurisdictions as income tax. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2AReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 23 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-23Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-22Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_IncomeTaxesPaid Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionChange in recurring obligations of a business that arise from the acquisition of merchandise, materials, supplies and services used in the production and sale of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayableTrade Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate amount of expenses incurred but not yet paid. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in right to consideration in exchange for good or service transferred to customer when right is conditioned on something other than passage of time. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInContractWithCustomerAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase (decrease) in obligation to transfer good or service to customer for which consideration has been received or is receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478345/912-310-45-11Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInContractWithCustomerLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amounts payable to taxing authorities for taxes that are based on the reporting entity's earnings, net of amounts receivable from taxing authorities for refunds of overpayments or recoveries of income taxes. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInIncomeTaxesPayableNetOfIncomeTaxesReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInInventories Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase (decrease) in operating assets classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInOtherOperatingAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase (decrease) in operating liabilities classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInOtherOperatingLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in prepaid expenses, and assets classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash paid for interest, including, but not limited to, capitalized interest and payment to settle zero-coupon bond attributable to accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount; classified as operating and investing activities. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_InterestPaid Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of loss from reductions in inventory due to subsequent measurement adjustments, including, but not limited to, physical deterioration, obsolescence, or changes in price levels. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-2 + Details Name: us-gaap_InventoryWriteDown Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment in marketable security. + ReferencesNo definition available. + Details Name: us-gaap_MarketableSecuritiesGainLossExcludingOtherThanTemporaryImpairments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic

205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of income (expense) included in net income that results in no cash inflow (outflow), classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_OtherNoncashIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCash outflow in the form of capital distributions and dividends to common shareholders, preferred shareholders and noncontrolling interests. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfDividends Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow for purchase of marketable security. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481830/320-10-45-11 + Details Name: us-gaap_PaymentsToAcquireMarketableSecurities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of income tax refund received from tax jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2AReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 23 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-23Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-22Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_ProceedsFromIncomeTaxRefunds Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow associated with the aggregate amount received by the entity through sale or maturity of marketable securities (held-to-maturity or available-for-sale) during the period. + ReferencesNo definition available. + Details Name: us-gaap_ProceedsFromSaleAndMaturityOfMarketableSecurities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense related to other loss. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_ProvisionForOtherLosses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 22 R7.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Consolidated Statements of Changes in Stockholders' Equity - USD ($) $ in Thousands Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Treasury Stock, Common [Member] AOCI Attributable to Parent [Member] Total Balance at Apr. 30, 2022 $ 9,298 $ 57,956 $ (20,120) $ (6) $ (440) $ 46,688 Balance (in Shares) at Apr. 30, 2022 9,298,178 Â Â 1,375 Â Â Contribution of stock to 401(k) plan $ 62 351 Â $ 3 Â 416 Contribution of stock to 401(k) plan (in Shares) 61,897 Â Â (634) Â Â Stock-based compensation expense $ 14 183 Â Â Â 197 Stock-based compensation expense (in Shares) 13,701 Â Â Â Â Â Other comprehensive income, net of tax Â Â Â Â 440 440 Dividends paid Â (9,354) Â Â Â (9,354) Net income (loss) Â Â (5,501) Â Â (5,501) Balance at Apr. 30, 2023 $ 9,374 49,136 (25,621) $ (3) 0 32,886 Balance (in Shares) at Apr. 30, 2023 9,373,776 Â Â 741 Â Â Contribution of stock to 401(k) plan $ 59 455 Â Â Â 514 Contribution of stock to 401(k) plan (in Shares) 58,987 Â Â Â Â Â Stock-based compensation expense $ 79 743 Â Â Â 822 Stock-based compensation expense (in Shares) 78,797 Â Â Â Â Â Net income (loss) Â Â 5,594 Â Â 5,594 Balance at Apr. 30, 2024 $ 9,512 $ 50,334 $ (20,027) $ (3) $ 0 $ 39,816 Balance (in Shares) at Apr. 30, 2024 9,511,560 Â Â 741 Â Â X - DefinitionAmount of decrease in additional paid in capital (APIC) resulting from dividends legally declared (or paid) in excess of retained earnings balance. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalDividendsInExcessOfRetainedEarnings Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting 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https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax and reclassification adjustments of other comprehensive income (loss). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-4Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 12: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 55 -Paragraph 15 -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482739/220-10-55-15Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A + Details Name: us-

gaap_OtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. + ReferencesNo definition available. + Details Name: us-gaap_SharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued during the period to an employee benefit plan, such as a defined contribution or defined benefit plan. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesEmployeeBenefitPlan Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber, after forfeiture, of shares or units issued under share-based payment arrangement. Excludes shares or units issued under employee stock ownership plan (ESOP). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of shares issued during the period to an employee benefit plan, such as a defined contribution or defined benefit plan. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodValueEmployeeBenefitPlan Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionValue, after forfeiture, of shares issued under share-based payment arrangement. Excludes employee stock ownership plan (ESOP). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_StockIssuedDuringPeriodValueShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 23 R8.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Accounting Policies 12 Months Ended Apr. 30, 2024 Accounting Policies [Abstract] Â Significant Accounting Policies [Text Block] 1. Summary of Accounting Policies Â Organization Â The Company is principally engaged in the design, development and manufacture of precision time and frequency control products and components for microwave integrated circuit applications. Â Basis of Presentation and Principles of Consolidation: Â The consolidated financial statements include the accounts of Frequency Electronics, Inc. and its wholly-owned subsidiaries (the â€œCompanyâ€ or â€œRegistrantâ€). References to â€œFEIâ€ are to the parent company alone and do not refer to any of its subsidiaries. See Note 14 for information regarding the Companyâ€™s business segments: (1) FEI-NY (which includes the subsidiaries FEI Government Systems, Inc., FEI Communications, Inc., and FEI-Elcom Tech, Inc. (â€œFEI-Elcomâ€)), and (2) FEI-Zyfer, Inc. (â€œFEI-Zyferâ€). Intercompany accounts and transactions are eliminated in consolidation. Â Use of Estimates: Â These consolidated financial statements have been prepared in conformity with United States generally accepted accounting principles (â€œU.S. GAAPâ€) and require management to make estimates and assumptions that affect amounts reported and disclosed in the consolidated financial statements and related notes. Actual results could differ from these estimates. Significant estimates include, but are not limited to, accounting for revenue recognition using a cost-to-cost input model, inventory reserves, deferred compensation plans, impairment of goodwill and other long-lived assets, stock-based compensation, and income taxes including deferred income taxes. Â Cash Equivalents: Â The Company considers certificates of deposit and other highly liquid investments with maturities of three months or less when purchased to be cash equivalents. The Company places its temporary cash investments with high credit quality financial institutions. Such investments may at times be in excess of the Federal Deposit Insurance Corporation (â€œFDICâ€) and Securities Investor Protection Corporation insurance limits. No losses have been experienced on such investments. Â Marketable Securities: Â Marketable securities consisted of corporate debt securities, certificates-of-deposit, and debt securities of U.S. Government agencies. No marketable securities were held during the fiscal year ended April 30, 2024. Investments in debt securities were categorized as available-for-sale and were carried at fair value, with unrealized gains and losses excluded from income and recorded directly to stockholdersâ€™ equity. The Company recognizes gains or losses when securities are sold using the specific identification method. The Company liquidated all holdings related to marketable securities during the fiscal year ended April 30, 2023. Â Accounts Receivable and Allowance for Credit Losses: Â Accounts receivable, net, consists of amounts collectible from customers recorded at the original invoiced amount. Management analyzes accounts receivable and the potential for credit losses based on customer concentrations, credit worthiness, current economic trends and changes in customer payment terms. Accounts receivable are recorded at their stated amount, less allowance for credit losses. When it is determined amounts are not recoverable, the receivable is written off against the allowance. Â Property, Plant and Equipment: Â Property, plant and equipment is recorded at cost, net of accumulated depreciation and amortization. Expenditures for betterments are capitalized; maintenance and repairs are charged to operations when incurred. When fixed assets are sold or retired, the cost and related accumulated depreciation and amortization are eliminated from the respective accounts and any gain or loss is credited or charged to operations.Â If events or changes in circumstances indicate that the carrying amount of a long-lived asset may not be recoverable, the Company estimates the future cash flows expected to result from the use of the asset and its eventual disposition. If the sum of the expected future cash flows (undiscounted and without interest charges) is less than the carrying amount of the long-lived asset, an impairment loss is recognized based on the excess of the carrying amount over the fair value of the long-lived asset. No impairment losses have been recognized in the years ended April 30, 2024 and 2023. Â Depreciation and Amortization: Â Depreciation of property, plant and equipment is computed on the straight-line method based upon the estimated useful lives of the assets (40 years for buildings and 3 to 10 years for other depreciable assets). Leasehold improvements are amortized on the straight-line method over the lesser of the lease term or the estimated useful life of the asset. Â Inventories: Â Inventories, which consist of raw materials, work-in-process and finished goods are accounted for at the lower of cost (specific and average) and net realizable value. The cost of work-in-process and finished goods generally include the cost of materials, labor, overhead and other costs that are directly related to their production.Â The Company reviews its inventories quarterly to determine reserves for excess or obsolete inventory based upon historical sales trends, expected production usage, and other factors. Changes to inventory are charged to cost of revenues in the period when such changes are identified. Â Inventories represent raw materials, work-in-process, and finished goods that relate to non-customized products sold to customers at a point in time. Inventories also represent raw materials and in-process and completed components parts that are used in multiple customer projects but have not been allocated to a specific customer project or incorporated in the creation of customized products that are sold to specific customers over a period of time. Â Goodwill: Â The Company records goodwill as the excess of purchase price over the fair value of identifiable net assets acquired. The Company performs a qualitative evaluation of events and circumstances impacting each reporting unit to determine the likelihood of goodwill impairment. Based on this evaluation, if it is determined that it is more likely than not that the fair value of a reporting unit exceeds its carrying amount, no further evaluation is necessary. Otherwise, the Company will perform a quantitative impairment test to compare the fair value of a reporting unit to its carrying value, including goodwill. If the fair value of a reporting unit exceeds its carrying value, goodwill of the reporting unit is not impaired. If the carrying value of the reporting unit, including goodwill, exceeds its fair value, a goodwill impairment loss will be recognized in an amount equal to that excess. Management has determined that goodwill was not impaired as of April 30, 2024 and 2023, based on its qualitative assessment of impairment for each period. Â Revenue and Cost Recognition: Â Revenue is recognized when or as performance obligations are satisfied, which is when control over goods or services are transferred to the customer, in an amount that reflects the consideration to which the Company expects to receive. A performance obligation is a distinct product or service that is transferred to the customer based on the contract. The transaction price is allocated to each performance obligation and is recognized as revenue upon satisfaction of that performance obligation.Â The Company derives a majority of its revenue through contracts with customers that involve the sale of goods and services with specifications, frequencies and significant customization to address the requirements of a specific customer and contracts where the end user is the U.S. Government. These contracts generally include one performance obligation, which is typically a customized product or a series of distinct customized products. Control over this performance obligation transfers to the customer over time as the Company creates the customized product because such product does not have an alternative use to the Company and the contract provides the Company with an enforceable right to payment for performance completed to date. In certain cases, the customer also controls the product as it is being created by the Company. Accordingly, revenue is reported in operating results over time using the percentage-of-completion (â€œPOCâ€) cost-to-cost method. Under this method, revenue is recorded based on the ratio of costs incurred over total estimated contract costs. This method provides a faithful depiction of the transfer of the customized product to the customer because the costs incurred represent the Companyâ€™s inputs towards satisfying the performance obligation. Each month management reviews estimated contract costs through a process of aggregating actual costs incurred and estimating additional costs to complete based on current available information, project status, historical experience with similar contracts, changes to product specifications, and other factors. The estimation of total costs through completion is complicated and subject to many variables. Total cost estimates can be affected by a number of factors such as changes in the assessment of the nature and complexity of the work; design challenges including changes to design specifications; technical challenges including those related to quality control; production challenges including those resulting from the timeliness of customer funding, and the unavailability or reduced productivity of qualified labor; supplier challenges including the cost, availability, and quality of raw materials and subcontractor services; changes in laws or regulations; actions necessary for long-term customer satisfaction; and natural disasters or other matters. Changes in these cost estimates could result in the recognition of unfavorable cumulative catch-up adjustments to the Companyâ€™s operating results of the period when such changes are made. Costs to satisfy the performance obligation, which include direct materials, direct labor, manufacturing overhead and other direct costs, are expensed as incurred except when the Company determines that the total estimated costs through completion will exceed total revenue, resulting in a contract loss. Such contract loss is accrued for immediately in the period when the loss is identified. Â The Company also derives its revenue through contracts or purchase orders from customers that involve the sale of goods and services that are not significantly customized and therefore, such goods and services have an alternative use to the Company because they can be resold to other customers. These contracts typically include one performance obligation, which is a non-customized product or service ordered by the customer. Control over this performance obligation transfers to the customer and revenue is recorded at a point time when passage-of-title (â€œPOTâ€) occurs as reflected by either (i) shipment of the product or (ii) performance of the services, which are generally completed within a very short period. When payment is contingent upon customer acceptance, revenue is deferred until such acceptance is received. Costs directly related to the production of a non-customized product are capitalized in inventory and are generally expensed when the product is shipped to or accepted by the customer. Cost of services are expensed as incurred. Â Contract costs include all direct material costs, direct labor costs, manufacturing overhead and other direct costs related to contract performance. Selling, general and administrative costs are charged to expense as incurred. Â Practical Expedients Â The Company expenses sales commissions as sales and marketing expenses in the period they are incurred if the expected amortization period is one year or less. Â The Company expenses costs, other than sales commissions, to obtain a contract in the period for which they are incurred as these amounts would have been incurred even if the contract had not been obtained. Â The Company elected the practical expedient to account for shipping and handling activities that occur after the customer has obtained control of a good as fulfillment activities rather than as a promised service. Â The Company elected the practical expedient not to disclose the transaction price allocated to the remaining performance obligations because the duration of the Companyâ€™s contracts is typically one year or less in consideration of the customerâ€™s option to terminate the contract for convenience without incurring a substantive termination penalty.Â Payments under long-term contracts may be received before or after revenue is recognized. The U.S. Government customer typically withholds payment of a small portion of the contract price until contract completion. Therefore, long-term contracts typically generate unbilled receivables (contract assets) but may generate advances and progress billings (contract liabilities). Long-term contract unbilled receivables and advances and progress billings are not considered a significant financing component because they are intended to protect either the customer or the Company in the event that some or all of the obligations under the contract are not completed. In addition, the Company does not assess whether a significant financing component exists if the period between when the Company performs its obligations under the contract and when the customer pays is one year or less. Â Disaggregation of Revenue Â Total revenue recognized over time using the POC method was approximately $52.1 million and $39.1 million of the $55.3 million and $40.8 million reported for the years ended April 30, 2024 and 2023, respectively. The amounts by segment and product line were as follows: Â Â Â Fiscal Year Ended April 30, 2024 Â Â Â (In thousands) Â Â Â POC Â Â POT Â Â Total Â Â Â Revenue Â Â Revenue Â Â Revenue Â FEI-NY Â $ 35,225 Â Â $ 5,036 Â Â $ 40,261 Â FEI-Zyfer Â Â 16,909 Â Â Â 1,229 Â Â Â 18,138 Â Intersegment Â Â - Â Â Â (3,125) Â Â (3,125) Revenue Â $ 52,134 Â Â $ 3,140 Â Â $ 55,274 Â Â Â Fiscal Year Ended April 30, 2023 Â Â Â (In thousands) Â Â Â POC Â Â POT Â Â Total Â Â Â Revenue Â Â Revenue Â Â Revenue Â FEI-NY Â $ 29,800 Â Â $ 2,514 Â Â $ 32,314 Â FEI-Zyfer Â Â

9,283 Â Â Â 649 Â Â Â 9,932 Â Intersegment Â Â - Â Â Â (1,469) Â Â (1,469) Revenue Â $ 39,083 Â Â $ 1,694 Â Â $ 40,777 Â Â Â Â Fiscal Years Ended April 30, Â Â Â (in thousands) Â Â Â 2024 Â Â 2023 Â Revenues by Product Line: Â Â Â Â Â Â Â Â Satellite revenue Â $ 23,223 Â Â $ 17,918 Â Government non-space revenue Â Â 28,981 Â Â Â 20,282 Â Other commercial & industrial revenue Â Â 3,070 Â Â Â 2,577 Â Consolidated revenues Â $ 55,274 Â Â $ 40,777 Â Â Comprehensive Income (Loss): Â Comprehensive income (loss) consists of net income or loss and other comprehensive income/loss. Other comprehensive income/loss includes changes in unrealized gains or losses, net of tax, on securities available for sale during the year. Â Research and Development: Â The Company engages in R&D activities to identify new applications for its core technologies, to improve existing products and to improve manufacturing processes to achieve cost reductions and manufacturing efficiencies. R&D costs include basic research, applied research, concept formulation studies, design, development, related test activities, and all associated direct labor, manufacturing overhead, direct materials and contracted services. Such costs are expensed as incurred. The Company also engages in customer-funded R&D activity. The customer funds received in connection therewith appear in revenues and the associated expenses are included in cost of revenues and are not included in R&D expenses. Â Income Taxes: Â The Company recognizes deferred tax liabilities and assets based on the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Valuation allowances are established and adjusted when necessary to increase or reduce deferred tax assets to the amount expected to be realized. Â The Company analyzes its tax positions under accounting standards which prescribe recognition thresholds that must be met before a tax benefit is recognized in the financial statements and provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. Under these standards, the Company may only recognize or continue to recognize tax positions that meet a â€œmore likely than notâ€ threshold. Interest and penalties recognized on income taxes are recorded as income tax expense. Â Earnings (Loss) per Share: Â Basic earnings (loss) per share are computed by dividing net earnings (loss) by the weighted average number of shares of common stock outstanding. Diluted earnings (loss) per share are computed by dividing net earnings (loss) by the sum of the weighted average number of shares of common stock and the if-converted effect of unexercised stock options and stock appreciation rights (â€œSARsâ€). Diluted earnings (loss) per share are not computed where the if-converted effect of such items would be anti-dilutive. Â Fair Values of Financial Instruments: Â Cash and cash equivalents, restricted cash, marketable securities, accounts receivable, accounts payable, short-term credit obligations, and cash surrender value of life insurance are reflected in the accompanying consolidated balance sheets at amounts considered by management to reasonably approximate fair value based upon the nature of the instrument and current market conditions. Management is not aware of any factors that would significantly affect the value of these amounts. The Company also has an investment in a privately-held Russian company, Morion, Inc. (â€œMorionâ€), see Note 10 for additional information.Â The fair value accounting framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Â The levels of the fair value hierarchy are described below: Â Â Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities. Â Â Â Â Level 2 Inputs to the valuation methodology include: -Inputs other than quoted prices that are observable for the asset or liability; and -Inputs that are derived principally from or corroborated by observable market data by correlation or other means. Â Â Â Â Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement. Â Equity-based Compensation: Â The cost of employee services received in exchange for awards of equity instruments are based on the grant-date fair value of the award. We recognize the fair value of the award as compensation expense over the period during which an employee is required to provide service in exchange for the award. For awards with performance conditions, we recognize the fair value of the award as compensation expense when it is probable that the performance condition will be achieved. The Company has elected an accounting policy to account for award forfeitures as they occur, with no adjustment for estimated forfeitures. Â Concentration of Credit Risk: Â Financial instruments, which potentially subject the Company to concentration of credit risk, consist principally of cash and cash equivalents and trade receivables. The Company maintains cash accounts at several commercial banks at which the balances exceed FDIC limits. The Company has not experienced any losses on such amounts. Concentration of credit risk with respect to trade receivables is generally diversified due to the large number of entities comprising the Companyâ€™s customer base and their dispersion across geographic areas, principally within the U.S. The Company routinely addresses the financial strength of its customers and, as a consequence, believes that its receivable credit risk exposure is limited. The Company does not require customers to post collateral. Â New Accounting Pronouncements: Â In November 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (â€œASU 2023-07â€), which expands on the required disclosure of incremental segment information. The new guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is evaluating the effect on its consolidated financial statements when adopted in fiscal year 2025 but does not expect the effect to be material. Â In December 2023, the FASB issued ASU No. 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures (â€œASU 2023-09â€), which requires companies to annually disclose categories in the effective tax rate reconciliation and additional information about income taxes paid. The new guidance is effective for annual periods beginning after December 15, 2024, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is in the process of evaluating the impact that the adoption of ASU No. 2023-09 will have to the financial statements and related disclosures. Â Out of Period Adjustment: Â As of and for the year ended April 30, 2024, the Company recorded an out of period adjustment related to its loss provision accrual to account for its contracts where the expected costs exceed the total expected revenues. The out of period adjustment resulted in a decrease to cost of revenues and a decrease to loss provision accrual of $0.9 million. The adjustment did not have any impact on cash flows for the Company and does not have any continuing impact on future cash flows or earnings. The Company has evaluated the effects of this error, both qualitatively and quantitatively, and does not believe the correction was material to any current or prior interim or annual periods that were affected. X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for all significant accounting policies of the reporting entity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContent + Details Name: us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R9.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Earnings Per Share 12 Months Ended Apr. 30, 2024 Earnings Per Share [Abstract] Â Earnings Per Share [Text Block] 2. Earnings per Share Â Reconciliations of the weighted average shares outstanding for basic and diluted earnings (loss) per share for the fiscal years ended April 30, 2024 and 2023, respectively, were as follows: Â Â Â For the Fiscal Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Weighted average shares outstanding: Â Â Â Â Â Â Â Â Basic EPS Shares outstanding (weighted average) Â Â 9,431,264 Â Â Â 9,337,444 Â Effect of Dilutive Securities Â Â ** Â Â Â ** Â Diluted EPS Shares outstanding Â Â 9,431,264 Â Â Â 9,337,444 Â Â ** Dilutive securities above exclude any such securities whose affect would be anti-dilutive. For the fiscal year ended April 30, 2024 all securities would be anti-dilutive because the current stock price is below the exercise price. For the fiscal year ended April 30, 2023, all securities would be anti-dilutive due to the Companyâ€™s net loss position. The anti-dilutive shares excluded in the above table for fiscal years ended April 30, 2024 and 2023 were 86,000 and 243,625, respectively. X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for earnings per share. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/260/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-3 + Details Name: us-gaap_EarningsPerShareTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 25 R10.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Contract Assets and Liabilities 12 Months Ended Apr. 30, 2024 Contractors [Abstract] Â Long-Term Contracts or Programs Disclosure [Text Block] 3. Contract Assets and Liabilities Â At April 30, 2024 and 2023, contract assets and liabilities, consisted of the following (in thousands): Â Â Â April 30, 2024 Â Â April 30, 2023 Â Â Â Â Â Â Â Â Â Â Contract Assets Â $ 10,523 Â Â $ 10,009 Â Contract Liabilities Â $ (21,639) Â $ (18,586) Â Contract assets and contract liabilities at April 30, 2022, were $8,857 and ($11,098), respectively. Â Contract assets primarily relate to the Companyâ€™s rights to consideration for work completed but not billed at the reporting date on contracts with customers. Contract assets are transferred to accounts receivable when the rights become unconditional. Contract liabilities primarily relate to contracts where advance payments or deposits have been received, but performance obligations have not yet been satisfied, and therefore, revenue has not been recognized. In fiscal year 2024, we recognized $15.8 million of our contract liabilities at April 30, 2023 as revenue. In fiscal year 2023, we recognized $7.1 million of our contract liabilities at April 30, 2022 as revenue. If contract losses are anticipated, a loss provision is recorded for the full amount of such losses when they are determinable. Total contract losses for the fiscal years ended April 30, 2024 and 2023 were approximately $3.1 million and $429,000, respectively. The liability for contract losses is presented as loss provision accrual within the consolidated balance sheets. X - ReferencesNo definition available. + Details Name: us-gaap_ContractorsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for long-term contracts or programs. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -SubTopic 35 -Topic 605 -Publisher FASB -URI https://asc.fasb.org/605-35/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(c)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(d)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/912/tableOfContentReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 275 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479072/912-275-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 275 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479072/912-275-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 275 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479072/912-275-50-4Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 275 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479072/912-275-50-5Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 275 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479072/912-275-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 310 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478685/912-310-50-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 310 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478685/912-310-50-4Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 405 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478788/912-405-45-4Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 405 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477623/912-405-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 405 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477623/912-405-50-3Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 910 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482332/910-20-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(c)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermContractsOrProgramsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 26 R11.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Inventories 12 Months Ended Apr. 30, 2024 Inventory Disclosure [Abstract] Â Inventory Disclosure [Text Block] 4. Inventories Â Inventories at April 30, 2024 and 2023, consisted of the following (in thousands): Â Â Â April 30, 2024 Â Â April 30, 2023 Â Raw materials and component parts Â $ 14,939 Â Â $ 12,460 Â Work in progress Â Â 8,035 Â Â Â 7,547 Â Finished goods Â Â 457 Â Â Â 519 Â Â Â $ 23,431 Â Â $ 20,526 Â Â Inventory reserves included in inventory were $9.1 million and $8.1 million for the fiscal years ended April 30, 2024 and 2023, respectively. X - ReferencesNo definition available. + Details Name: us-gaap_InventoryDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for inventory. Includes, but is not limited to, the basis of stating inventory, the method of determining inventory cost, the classes of inventory, and the nature of the cost elements included in inventory. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/330/tableOfContent + Details Name: us-gaap_InventoryDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 27 R12.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Property, Plant and Equipment, Net 12 Months Ended Apr. 30, 2024 Property, Plant and Equipment [Abstract] Â Property, Plant and Equipment Disclosure [Text Block] 5. Property, Plant and Equipment, net Â Property, plant and equipment, net, at April 30, 2024 and 2023, consisted of the following (in thousands): Â Â Â April 30, 2024 Â Â April 30, 2023 Â Â Â Â Â Â Â Â Â Buildings and building improvements Â $ 2,616 Â Â $ 2,597 Â Machinery, equipment and furniture Â Â 61,943 Â Â Â 60,792 Â Â Â Â 64,559 Â Â Â 63,389 Â Less accumulated depreciation Â Â (58,121) Â Â (56,296) Â Â $ 6,438 Â Â $ 7,093 Â Â Depreciation and amortization expense was $2.1 million and $2.4 million for the fiscal years ended April 30, 2024 and 2023, respectively. X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/360/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 6 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 7 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-7 + Details Name: us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 28 R13.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Right-of-Use Assets and Lease Liabilities 12 Months Ended Apr. 30, 2024 Disclosure Text Block [Abstract] Â Lessee, Operating Leases [Text Block] 6. Right-of-Use Assets and Lease Liabilities Â The Companyâ€™s leases primarily represent offices, warehouses, vehicles, manufacturing and R&D facilities which expire at various times through 2029 and are operating leases. Contractual arrangements are evaluated at inception to determine if the agreement contains a lease. The leases contain renewal options, early termination, rent abatement, and escalation clauses that are factored into our determination of lease payments when appropriate. We include options to extend or terminate leases in the right-of-use (ROU) operating lease asset and liability when it is reasonably certain we will exercise these options. As of April 30, 2024, lease options were not included in the calculation of the ROU operating lease asset and liability. ROU assets and lease liabilities are recorded based on the present value of future lease payments which will factor in certain qualifying initial direct costs incurred as well as

any lease incentives that may have been received. Lease expenses for operating lease payments are recognized on a straight-line basis over the lease term. Â The Company elected the practical expedient for short-term leases which allows leases with terms of twelve months or less to be recorded on a straight-line basis over the lease term without being recognized on the consolidated balance sheet. The Company has also elected the practical expedient to account for lease and non-lease components as a single component. Â The table below presents ROU assets and lease liabilities recorded on the consolidated balance sheets as follows: Â Â Classification Â April 30, 2024 Â Â April 30, 2023 Â Â Â Â Â (In thousands) Â Assets Â Â Â Â Â Â Â Â Â Â Â Right-of-use assets - operating leases Right-of-use assets leases Â $ 6,036 Â Â $ 7,382 Â Â Â Â Â Â Â Â Â Â Â Â Â Liabilities Â Â Â Â Â Â Â Â Â Â Operating lease liabilities, current portion Lease liability, current Â Â 1,640 Â Â Â 1,753 Â Operating lease liabilities, non-current portion Lease liability, non-current Â Â 4,545 Â Â Â 5,883 Â Total lease liabilities Â $ 6,185 Â Â $ 7,636 Â Â Total operating lease expense was approximately $1.9 million, of which approximately $0.4 million was attributable to variable lease expenses, for both the fiscal years ended April 30, 2024 and 2023, the majority of which is included in cost of revenues and the remaining amount in selling and administrative expenses on the consolidated statements of operations. In addition, the Company made cash payments of $1.8 million and $1.9 million for operating leases during the fiscal years ended April 30, 2024 and 2023, respectively, which are included in cash flows from operating activities in our consolidated statements of cash flows. As of April 30, 2024, the Company had no operating lease liabilities that had not commenced.Â The table below reconciles the undiscounted cash flows for each of the next five fiscal years and total of the remaining fiscal years to the operating lease liabilities recorded on the consolidated balance sheet as of April 30, 2024: Â Fiscal Year Ending April 30, Â (in thousands) Â Â Â Â Â Â Â 2025 Â $ 1,687 Â 2026 Â Â 1,363 Â 2027 Â Â 964 Â 2028 Â Â 1,262 Â 2029 Â Â 1,389 Â Thereafter Â Â 587 Â Total lease payments Â Â 7,252 Â Less imputed interest Â Â (1,067) Present value of future lease payments Â Â 6,185 Â Less current obligations under leases Â Â (1,640) Long-term lease obligations Â $ 4,545 Â Â As of April 30, 2024 and 2023, the weighted-average remaining lease term for all operating leases was 4.9 years and 5.6 years, respectively. The Company does not generally have access to the rate implicit in the leases, therefore, we use a discount rate based on our incremental borrowing rate, which is determined using our credit rating and information available as of the commencement date. The weighted average discount rate for operating leases as of April 30, 2024 and 2023, was 6.31% and 6.23%, respectively. X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureTextBlockAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/842-20/tableOfContent + Details Name: us-gaap_LesseeOperatingLeasesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 29 R14.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Marketable Securities 12 Months Ended Apr. 30, 2024 Investments, Debt and Equity Securities [Abstract] Â Investments in Debt and Marketable Equity Securities (and Certain Trading Assets) Disclosure [Text Block] 7. Marketable Securities Â During the fiscal year ended April 30, 2024, the Company had no holdings related to Marketable Securities. The Company liquidated all holdings related to Marketable Securities during the fiscal year ended April 30, 2023. Â Proceeds from the sale or redemption of available-for-sale securities and the resulting gross realized gains and losses included in the determination of net income (loss) for the year ended April 30, 2023, were as follows (in thousands): Â Â Â For the year ended April 30, Â Â Â 2023 Â Proceeds Â $ 10,967 Â Gross realized gains Â $ - Â Gross realized losses Â $ (784) X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for investments in certain debt and equity securities. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 940 -SubTopic 320 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/940-320/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1403 -Paragraph b -Publisher SECReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/320/tableOfContentReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6BReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6BReference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 320 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/942-320/tableOfContent + Details Name: us-gaap_InvestmentsInDebtAndMarketableEquitySecuritiesAndCertainTradingAssetsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 30 R15.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Debt Obligations 12 Months Ended Apr. 30, 2024 Debt Disclosure [Abstract] Â Debt Disclosure [Text Block] 8. Debt Obligations Â As of April 30, 2024, the Company neither had any borrowings nor any borrowing capacity pursuant to a credit facility. As of April 30, 2023, the Company retired its advisory credit arrangement with UBS Bank USA. Prior to retiring the advisory credit arrangement, no borrowings were made during fiscal 2023. X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for information about short-term and long-term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own-share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long-term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/470/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1I + Details Name: us-gaap_DebtDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 31 R16.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Accrued Liabilities 12 Months Ended Apr. 30, 2024 Payables and Accruals [Abstract] Â Accounts Payable and Accrued Liabilities Disclosure [Text Block] 9. Accrued Liabilities Â Accrued liabilities at April 30, 2024 and 2023, respectively, consisted of the following (in thousands): Â Â Â 2024 Â Â 2023 Â Vacation and other compensation Â $ 1,519 Â Â $ 1,408 Â Incentive compensation Â Â 978 Â Â Â 175 Â Payroll taxes Â Â 370 Â Â Â 341 Â Warranty reserve Â Â 542 Â Â Â 529 Â Commissions Â Â 85 Â Â Â 197 Â Deferred compensation payable Â Â 600 Â Â Â 762 Â Other Â Â 671 Â Â Â 522 Â Â Â $ 4,765 Â Â $ 3,934 Â X - DefinitionThe entire disclosure for accounts payable and accrued liabilities at the end of the reporting period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 720 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483384/720-30-45-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_PayablesAndAccrualsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 32 R17.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Investment in Morion, Inc. 12 Months Ended Apr. 30, 2024 Schedule of Investments [Abstract] Â Investment Holdings [Text Block] 10. Investment in Morion, Inc. Â The Company has an investment in Morion, a privately-held Russian company, which manufactures high precision quartz resonators and crystal oscillators. The Company has also licensed certain technology to Morion. Â The Companyâ€™s investment consists of 4.6% of Morionâ€™s outstanding shares.Â However, due to the Russia Ukraine conflict and resulting sanctions the future status of FEIâ€™s investment in Morion became uncertain and accordingly, such investment was written of in fiscal year 2022.Â The carrying value of this investment is $0 as of April 30, 2024 and 2023. Â During the fiscal years ended April 30, 2024 and 2023, the Company acquired product from Morion in the aggregate amount of approximately $89,000 and $196,000, respectively. During the fiscal years ended April 30, 2024 and 2023, the Company sold no product and no training devices to Morion, and the Company received no dividends from Morion. Â Purchases of materials from Morion consist mainly of quartz crystal blanks which are used in the fabrication of quartz resonators. In the event that these items become unavailable from Morion, the Company is in the process of establishing alternate sources of supply. The Company is also capable of fabricating the crystal blanks in-house. X - DefinitionThe entire disclosure for investment holdings. This includes the long positions of investments for the entity. It contains investments in affiliated and unaffiliated issuers. The investments include securities and non securities (i.e. commodities and futures contracts). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-12 + Details Name: us-gaap_InvestmentHoldingsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfInvestmentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 33 R18.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Restricted Cash 12 Months Ended Apr. 30, 2024 Disclosure Text Block Supplement [Abstract] Â Restricted Assets Disclosure [Text Block] 11. Restricted Cash Â As of April 30, 2024 restricted cash consisted of approximately $945,000 related to a letter of credit required for contractual restrictions during the period of performance for one of the Companyâ€™s contracts. There was no restricted cash in the prior fiscal year. Restricted cash is classified as current or non-current based on the remaining performance period of the contract. Â A reconciliation of cash and cash equivalents and restricted cash from the condensed consolidated balance sheets to the condensed consolidated statements of cash flows is shown below (in thousands): Â Â Â April 30, 2024 Â Â April 30, 2023 Â Cash and cash equivalents Â $ 18,320 Â Â $ 12,049 Â Restricted cash Â Â 945 Â Â Â - Â Total cash and cash equivalents and restricted cash Â $ 19,265 Â Â $ 12,049 Â X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureTextBlockSupplementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for assets that are restricted in their use, generally by contractual agreements or regulatory requirements. This would include, but not limited to, a description of the restricted assets and the terms of the restriction. + ReferencesNo definition available. + Details Name: us-gaap_RestrictedAssetsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 34 R19.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Employee Benefit Plans 12 Months Ended Apr. 30, 2024 Disclosure Text Block Supplement [Abstract] Â Compensation and Employee Benefit Plans [Text Block] 12. Employee Benefit Plans Â Profit Sharing Plan: Â The Company provides its U.S.-based employees with a profit-sharing plan and trust under Â§ 401(k) of the Internal Revenue Code. This plan allows all eligible employees to defer a portion of their income through voluntary contributions to the plan. In accordance with the provisions of the plan, the Company can make discretionary matching contributions in the form of cash or common stock. For the fiscal years ended April 30, 2024 and 2023, the Company contributed 58,987 and 61,897 shares of common stock, respectively. The approximate value of these shares at the date of contribution was $514,000 and $413,000 in fiscal years 2024 and 2023, respectively. Contributed shares are drawn from the Companyâ€™s common stock and during fiscal years 2024 and 2023, such transactions increased additional paid in capital by $455,000 and $351,000, respectively. As of April 30, 2024, the plan held a total of 495,395 shares, which were allocated to the accounts of the individual participants. As of April 30, 2023, the plan held a total of 499,328 shares, which were allocated to the accounts of the individual participants. Â Income Incentive Pool: Â The Company maintains incentive bonus programs for certain employees that are based on operating profits of the individual subsidiaries to which the employees are assigned. The Company also adopted a plan for the President and Chief Executive Officer of the Company, which the formula is based on consolidated pre-tax profits, bookings, and revenue. The incentive bonus recorded for the fiscal year ended April 30, 2024 was $489,000. The incentive bonus recorded for the fiscal year ended April 30, 2023 was $175,000. Â Employee Stock Plans: Â The Company has various stock plans, some of which have been approved by the Companyâ€™s stockholders, for key management employees, including officers and directors who are employees, certain consultants and independent members of the Board of Directors. The plans are Nonqualified Stock Options plans, Incentive Stock Option plans, and Stock Appreciation Rights (â€œSARâ€) plans. Under these plans, options or SARs are granted at the discretion of the Stock Option Committee or the Compensation Committee of the Board of Directors at an exercise price not less than the fair market value of the Companyâ€™s common stock on the date of grant. Â Typically, options and SARs vest over a four-year period from the date of grant. The options and SARs generally expire ten years after the date of grant (the most recent

SARs awards, beginning in fiscal year 2017, expire in five years) and are subject to certain restrictions on transferability of the shares obtained on exercise. Under the Companyâ€™s 2005 Stock Award Plan (â€œPlanâ€) the Company provided option holders the opportunity to exercise stock options either by paying the exercise price for the shares or to do a cashlessÂ exercise whereby the individual receives the net number of shares of stock equal in value to the exercised number of shares times the difference between the current market value of the Companyâ€™s stock and the exercise price. Under the Plan, instruments granted under other plans which expire, are canceled, or are tendered in the exercise of such instruments, increase the shares available under the Plan. Â As of April 30, 2024, eligible employees and directors had been granted total SARs representing approximately 2,385,000 shares of the Companyâ€™s common stock, of which approximately 86,000 shares were outstanding and approximately 86,000 shares with a weighted average exercise price of $13.01 were exercisable. There were no SARs granted during the fiscal year 2024. When the SARs become exercisable, the Company will settle the SARs by issuing to exercising recipients the number of shares of stock from common stock or treasury stock, if available, equal to the appreciated value of the Companyâ€™s stock between the grant date and exercise date. At the time of exercise, the quantity of shares under the SARs grant equal to the exercise value divided by the then market value of the shares will be returned to the pool of available shares for future grant under the Plan. During the fiscal year ended April 30, 2024, no employees exercised SARs and no shares were granted. There were 157,625 shares returned to the pool of available shares and may be used for future grants under the Plan. Forfeitures are recorded as they occur. Â The excess of the consideration received over the par value of the common stock or cost of treasury stock issued under both types of option plans is recognized as an increase in additional paid-in capital.Â The following table summarizes information about stock option and SARs activity for the years ended April 30, 2024 and 2023: Â Â Â Stock Options and Stock Appreciation Rights Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Weighted Average Â Â Â Â Â Â Â Â Â Â Weighted-Average Â Â Grant Date Â Remaining Â Aggregate Â Â Â Shares Â Â Exercise Price Â Â Fair Value Â Contractual Term Â Intrinsic Value Â Outstanding â€“ April 30, 2022 Â Â 429,125 Â Â $ 9.94 Â Â $ 4,264,749 Â 1.3 years Â $ 2,141,905 Â Granted Â Â - Â Â Â - Â Â Â Â Â Â Â Exercised Â Â - Â Â Â - Â Â Â Â Â Â Â Expired or canceled Â Â (185,500) Â Â 8.84 Â Â Â Â (1,639,970) Â Â Â Â Â Â Outstanding â€“ April 30, 2023 Â Â 243,625 Â Â $ 10.77 Â Â $ 2,624,779 Â 0.8 years Â $ 1,592,089 Â Granted Â Â - Â Â Â - Â Â Â - Â Â Â Â Â Â Â Exercised Â Â - Â Â Â - Â Â Â Â Â Â Â Expired or canceled Â Â (157,625) Â Â 9.56 Â Â Â (1,506,139) Â Â Â Â Â Outstanding â€“ April 30, 2024 Â Â 86,000 Â Â $ 13.01 Â Â $ 1,118,640 Â 0.9 years Â $ - Â Available for future grants Â Â 746,920 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â As of April 30, 2024 and 2023, respectively, there were no unrecognized compensation cost related to non-vested options and SARs under the plans. Â During the fiscal year ended April 30, 2024 there were no shares that vested. During the fiscal year ended April 30, 2023, 35,625 shares vested, the fair value of which was approximately $106,000. Â Stock-based compensation costs, for options and SARs, included in the cost of revenues of programs on which the Company recognizes revenue under the POC method were approximately $0 and $2,000 for the fiscal years ended April 30, 2024 and 2023, respectively. There was no stock-based compensation expense included in selling and administrative expenses related to options and SARs during the fiscal years ended April 30, 2024 and 2023, respectively. Â The Company classifies cash flows resulting from the tax benefits from tax deductions recognized upon the exercise of stock options or SARs (tax benefits) as operating cash flows. The Company did not recognize any tax benefits from the exercise of stock options and SARs for the fiscal years presented. Â Restricted Stock Plan and Other Issuances: Â Under the 2005 Stock Award Plan the Company began issuing Restricted Stock Units (â€œRSUsâ€) to eligible employees in fiscal year 2020. The fair value of these awards is equivalent to the market value of the Companyâ€™s common stock on the grant date and vestsÂ over a period of time. On the applicable vesting date, the holder of an RSU becomes entitled to share of the Companyâ€™s common stock. A portion of the RSUs awarded will vest annually until fiscal year 2028, the remaining represent awards that cliff vest in fiscal year 2029. Â During the fiscal year ended April 30, 2024 and 2023, the Company issued 3,300 shares of common stock and 1,300 shares of common stock, respectively, to select employees for milestone years of service to the Company. These shares were issued under the 2005 Stock Award Plan, are shares of the Companyâ€™s common stock, and are fully vested at time of issuance. Â In fiscal year 2021 the Company elected to issue Performance Stock Units (â€œPSUsâ€). The fair value of these awards is equivalent to the market value of the Companyâ€™s common stock on the grant date and requires an assessment of the probability that the specified performance criteria will be achieved, which is updated at each reporting date. PSUs are not shares of the Companyâ€™s common stock and do not have any rights or privileges thereof, including voting or dividend rights. On the applicable vesting date, subject to the attainment of the specified performance criteria, the holder of a PSU becomes entitled to a share of the Companyâ€™s common stock. PSUs are subject to certain restrictions and forfeiture provisions, in addition to performance vesting conditions, prior to vesting. The PSUs awarded will vest, subject to specified performance criteria, annually until fiscal year 2028.Â Stock-based compensation costs, related to RSUs and PSUs, included in the cost of revenues of programs on which the Company recognizes revenue under the POC method were approximately $487,000 and $186,000 for the fiscal years ended April 30, 2024 and 2023, respectively. Stock-based compensation expense, for RSUs and PSUs, included in selling and administrative expenses were approximately $301,000 and $200 for the fiscal years ended April 30, 2024 and 2023, respectively. The fair value of RSUs and PSUs vested were approximately $521,000 and $124,000 for the fiscal years ended April 30, 2024 and 2023, respectively. Â The following table summarizes activity for the RSUs and PSUs awards that reduce available capacity under the 2005 Stock Award Plan for the fiscal years ended April 30, 2024 and 2023: Â Â Â Â Â Â Â Â Â Â Weighted-Average Â Â Â Shares Â Â Grant Date Fair Value Â Balance â€“ April 30, 2022 Â Â 65,609 Â Â $ 10.26 Â Granted Â Â 265,000 Â Â Â 6.29 Â Vested Â Â (12,401) Â Â 10.01 Â Forfeited Â Â (24,812) Â Â 9.90 Â Balance â€“ April 30, 2023 Â Â 293,396 Â Â $ 6.64 Â Granted Â Â 309,232 Â Â Â 7.18 Â Vested Â Â (75,497) Â Â 6.90 Â Forfeited Â Â (52,562) Â Â 6.58 Â Balance â€“ April 30, 2024 Â Â 474,569 Â Â $ 6.94 Â Â As of April 30, 2024, all performance conditions related to substantially all outstanding PSUs have been met. The PSUâ€™s will continue to vest, the same as RSUs, annually over a four year period. Â Deferred Compensation Agreements: Â The Company has a series of agreements with key employees providing for the payment of benefits upon retirement or death. Annual amounts relating to these plans are recorded based on actuarial projections, which include various actuarial assumptions, including discount rates, mortality rates, assumed rates of return compensation increases, and turnover rates. The actuarial assumptions used to determine deferred compensation liabilities and expense are reviewed annually and modified based on current economic conditions and trends. The discount rate used to measure obligations is based on a corporate bond rate yield curve that matches projected future benefit payments. Â Under these agreements, each key employee receives specified retirement payments for the remainder of the employeeâ€™s life with a minimum payment of ten yearsâ€™ benefits to either the employee or his or her beneficiaries. The agreements also provide for lump sum payments upon termination of employment without cause and reduced benefits upon early retirement. The Company pays the benefits out of its working capital but has also purchased whole life or term life insurance policies on the lives of certain of the participants to cover the optional lump sum obligations of the agreements upon the death of the participant. Deferred compensation expense charged to selling and administrative expenses during the fiscal year ended April 30, 2024 was approximately $219,000. Deferred compensation expense charged to selling and administrative expenses during the fiscal year ended April 30, 2023 was approximately $643,000. Â Life Insurance Policies and Cash Held in Trust: Â The whole-life insurance policies on the lives of certain participants covered by deferred compensation agreements have been placed in a trust. Upon the death of any insured participant, cash received from life insurance policies in excess of the Companyâ€™s deferred compensation obligations to the estate or beneficiaries of the deceased, are also placed in the trust. These assets belong to the Company until a change of control event, as defined in the trust agreement, should occur. At that time, the Company is required to add sufficient cash to the trust so as to match the deferred compensation liability described above. Such funds will be used to continue the deferred compensation arrangements following a change of control. X - DefinitionThe entire disclosure for an entity's employee compensation and benefit plans, including, but not limited to, postemployment and postretirement benefit plans, defined benefit pension plans, defined contribution plans, non-qualified and supplemental benefit plans, deferred compensation, share-based compensation, life insurance, severance, health care, unemployment and other benefit plans. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 710 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/710/tableOfContentReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 712 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/712/tableOfContentReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 715 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/715/tableOfContentReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/718/tableOfContent + Details Name: us-gaap_CompensationAndEmployeeBenefitPlansTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureTextBlockSupplementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 35 R20.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Income Taxes 12 Months Ended Apr. 30, 2024 Income Tax Disclosure [Abstract] Â Income Tax Disclosure [Text Block] 13. Income Taxes Â The provision for income taxes consisted of the following (in thousands): Â Â Â Fiscal Year Ended April 30, Â Â Â 2024 Â Â 2023 Â Current: Â Â Â Â Â Â Â Â Federal Â $ (127) Â $ 61 Â State Â Â (3) Â Â 13 Â Current (benefit) provision Â Â (130) Â Â 74 Â Deferred: Â Â Â Â Â Â Â Â Federal Â Â - Â Â Â - Â State Â Â - Â Â Â - Â Deferred tax (benefit) provision Â Â - Â Â Â - Â Â Â Â Â Â Â Â Â Â Total (benefit) provision Â $ (130) Â $ 74 Â Â The following table reconciles the reported income tax provision with the amount computed using the federal statutory income tax rate (in thousands): Â Â Â Fiscal Year Ended April 30, Â Â Â 2024 Â Â 2023 Â Statutory rate Â $ 1,147 Â Â $ (1,140) State and local tax Â Â 167 Â Â Â 110 Â Valuation allowance on deferred tax assets Â Â (1,060) Â Â (1,701) Nondeductible expenses Â Â 4 Â Â Â (9) Uncertain tax positions Â Â (127) Â Â 7 Â Nontaxable life insurance cash value increase Â Â (63) Â Â (49) Taxable life insurance gain Â Â - Â Â Â 8 Â Capital loss Â Â (8) Â Â 2,251 Â Stock compensation Â Â 106 Â Â Â 173 Â Tax credits Â Â (16) Â Â (27) Change in tax rate Â Â (244) Â Â 362 Â Other items Â Â (36) Â Â 89 Â Total (benefit) provision Â $ (130) Â $ 74 Â Â The components of deferred taxes are as follows (in thousands): Â Â Â Fiscal Year Ended April 30, Â Â Â 2024 Â Â 2023 Â Deferred tax assets: Â Â Â Â Â Â Â Â Employee benefits Â $ 2,826 Â Â $ 2,739 Â Inventory Â Â 2,536 Â Â Â 2,507 Â Accounts receivable Â Â 70 Â Â Â 78 Â Tax credits Â Â 2,173 Â Â Â 2,164 Â Other assets Â Â 984 Â Â Â 1,001 Â Lease liability Â Â 1,547 Â Â Â 1,834 Â Capital loss carry-forward Â Â 212 Â Â Â 223 Â Research & development Â Â 1,104 Â Â Â 570 Â Net operating loss carryforwards Â Â 6,320 Â Â Â 8,039 Â Total deferred tax asset Â Â 17,772 Â Â Â 19,155 Â Deferred tax liabilities: Â Â Â Â Â Â Â Â Property, plant and equipment Â Â (191) Â Â (251) Right of use asset Â Â (1,510) Â Â (1,773) Other liabilities Â Â (61) Â Â (81) Deferred state income tax Â Â (791) Â Â (771) Net deferred tax asset Â Â 15,219 Â Â Â 16,279 Â Valuation allowance Â Â (15,227) Â Â (16,287) Net deferred tax liability Â $ (8) Â $ (8) Â In assessing the potential for realization of deferred tax assets, the Company considers whether it is more-likely-than-not that some portion or all of the deferred tax assets will be realized. A valuation allowance, if needed, reduces the deferred tax assets to the amounts expected to be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income in those periods in which temporary differences become deductible and/or net operating loss carryforwards can be utilized. We assess all positive and negative evidence when determining the amount of the net deferred tax assets that are more likely than not to be realized. This evidence includes, but is not limited to, prior earnings history, scheduled reversal of taxable temporary differences, tax planning strategies and projected future taxable income. Significant weight is given to positive and negative evidence that is objectively verifiable. As of April 30, 2024 and 2023, we have a full valuation allowance against our U.S. net deferred tax assets. If these estimates and assumptions change in the future, the Company may be required to reduce its existing valuation allowance resulting in less income tax expense. Â For the fiscal year ended April 30, 2024, the valuation allowance decreased by approximately $1.1 million from the prior fiscal year primarily due a decrease in the net deferred tax asset for which no tax benefit was provided. Â The Company has a net deferred tax liability related to the tax effect of differences between financial reporting and tax basis of intangible assets that are not expected to reverse within the Companyâ€™s net operating loss carryforward periods. The utilization of indefinite lived net operating losses are limited to 80% of taxable income in an annual period. Â As of April 30, 2024, the Company has U.S. federal net operating losses of $24.2 million of which $8.5 million begins to expire in fiscal years 2025 through 2038, including $2.0 million which is subject to annual limitation under Internal Revenue Code Â§ 382. The remaining U.S. federal net operating losses of $15.7 million have an indefinite carry-forward period. The U.S. federal capital loss carry-forward of $0.8 million expires in fiscal years 2025 and 2028. U.S. federal R&D credits of $1.0 million begin to expire in fiscal years 2036 through 2040. The Company also has state net operating loss carryforwards, and state tax credits that expire in various years and amounts.Â A reconciliation of the beginning and ending amounts of unrecognized tax benefits, is as follows (in thousands): Â Â Â 2024 Â Â 2023 Â Balance at the beginning of the fiscal year Â $ 230 Â Â $ 230 Â Additions based on positions taken in the current year Â Â - Â Â Â - Â Additions based on positions taken in prior years Â Â - Â Â Â - Â Decreases based on positions taken in prior years Â Â - Â Â Â - Â Lapse in statute of limitations Â Â (119) Â Â - Â Balance at the end of the fiscal year Â $ 111 Â Â $ 230 Â Â The entire amount reflected in the above table at April 30, 2024, if recognized, would reduce our effective tax rate. As of April 30, 2024, and 2023, the Company had $0 and $8,325, respectively, accrued for the payment of interest and penalties. For the fiscal years ended April 30, 2024 and 2023, the Company recognized interest of $(8,325) and $7,149, respectively. Although it is difficult to predict or estimate the change in the Companyâ€™s unrecognized tax benefits over the next twelve months, the Company believes $0 will be recognized in the next twelve months. Â The Company is subject to taxation in the U.S. federal, various state and local, and foreign jurisdictions. The Company is no longer subject to examination of its U.S. federal income tax returns by the Internal Revenue Service for fiscal years 2020 and prior. Net operating losses and tax attributes generated in closed years and utilized in open years are subject to adjustment by the tax authorities. X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12C -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12CReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12BReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 270 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477891/740-270-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.5.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-13Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/740/tableOfContentReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-14Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-21Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 11.C) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482603/740-30-50-2 + Details Name: us-gaap_IncomeTaxDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 36 R21.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Segment Information 12 Months Ended Apr. 30, 2024 Segment Reporting [Abstract] Â Segment Reporting Disclosure [Text Block] 14. Segment Information Â The Company operates under two reportable segments based on the geographic locations of its subsidiaries: Â Â (1) FEI-NY â€“Â operates out of New York and its operations consist principally of precision time and frequency control products used in three principal markets - communication satellites (both commercial and U.S. Government-funded); terrestrial cellular telephone or other ground-based telecommunication stations; and other components and

systems for the U.S. military. Â The FEI-NY segment also includes the operations of the Companyâ€™s wholly-owned subsidiary, FEI-Elcom. FEI-Elcom, in addition to its own product line, provides design and technical support for the FEI-NY segmentâ€™s satellite business. Â (2) FEI-Zyfer â€”Â operates out of California and its products incorporate Global Positioning System (GPS) technologies into systems and subsystems for secure communications, both government and commercial, and other locator applications. This segment also provides sales and support for the Companyâ€™s wireline telecommunications family of products, including US5G, which are sold in the U.S. market. Â The Company measures segment performance based on total revenues and profits generated by each geographic location rather than on the specific types of customers or end-users. Consequently, the Company determined that the segments indicated above most appropriately reflect the way the Companyâ€™s management views the business. Â The accounting policies of the two segments are the same as those described in Note 1. The Company evaluates the performance of its segments and allocates resources to them based on operating profit which is defined as income before investment income, interest expense and taxes. All acquired assets, including intangible assets, are included in the assets of both reporting segments.Â The table below presents information about reported segments for each of the years ended April 30, 2024 and 2023, respectively, with reconciliation of segment amounts to consolidated amounts as reported in the consolidated statements of operations or the consolidated balance sheets for each of the fiscal years (in thousands): Â Â Â For the Fiscal Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Revenues: Â Â Â Â Â Â Â Â FEI-NY Â $ 40,261 Â Â $ 32,314 Â FEI-Zyfer Â Â 18,138 Â Â Â 9,932 Â Less intersegment revenues Â Â (3,125) Â Â (1,469) Consolidated revenues Â $ 55,274 Â Â $ 40,777 Â Â Operating income (loss): Â Â Â Â Â Â Â Â Â FEI-NY Â $ 2,410 Â Â $ (4,234) FEI-Zyfer Â Â 3,295 Â Â Â Â (160) Less intersegment Â Â (179) Â Â 68 Â Corporate Â Â (507) Â Â (346) Consolidated operating income (loss) Â $ 5,019 Â Â $ (4,672) Â Â Â For the Fiscal Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Â Â Â Â Â Â Â Â Â Identifiable assets: Â Â Â Â Â Â Â Â FEI-NY Â $ 36,512 Â Â $ 39,005 Â FEI-Zyfer Â Â 15,696 Â Â Â 10,699 Â less intersegment balances Â Â (237) Â Â (58) Corporate Â Â 31,282 Â Â Â 24,850 Â Consolidated identifiable assets Â $ 83,253 Â Â $ 74,496 Â Â Depreciation and amortization (allocated): Â Â Â Â Â Â Â Â FEI-NY Â $ 1,944 Â Â $ 2,229 Â FEI-Zyfer Â Â 180 Â Â Â 205 Â Corporate Â Â - Â Â Â - Â Consolidated depreciation and amortization expense Â $ 2,124 Â Â $ 2,434 Â Â Major Customers Â The Companyâ€™s products are sold to both commercial and governmental customers. For the fiscal years ended April 30, 2024 and 2023, approximately 98% and 95%, respectively, of the Companyâ€™s sales were made under contracts to the U.S. Government or subcontracts for U.S. Government end-use. Â In the fiscal year ended April 30, 2024, revenues from four customers of the FEI-NY segment, which each accounted for more than 10% of that segmentâ€™s revenues, were $7.5 million, $10.9 million, $4.7 million, and $4.5 million. In the fiscal year ended April 30, 2023, revenues from four customers of the FEI-NY segment, which each accounted for more than 10% of that segmentâ€™s revenues, were $7.3 million, $5.8 million, $5.1 million, and $4.0 million. In the FEI-Zyfer segment, two customers, which each accounted for more than 10% of that segmentâ€™s revenues, were $4.2 million and $5.2 million in the fiscal year ended April 30, 2024. In the fiscal year ended April 30, 2023, revenues from two customers of the FEI-Zyfer segment, which each accounted for more than 10% of that segmentâ€™s revenues, were $4.0 million and $1.5 million.Â The loss by the Company of any one of these customers would have a material adverse effect on the Companyâ€™s business. The Company believes its relationship with these customers is mutually satisfactory. Sales to the major customers referenced above can include commercial and governmental end users. Â Foreign Sales Â Revenues in each of the Companyâ€™s segments include sales to foreign governments or to companies located in foreign countries. For the fiscal years ended April 30, 2024 and 2023, revenues, based on the location of the procurement entity were derived from the following locations (in thousands): Â Â Â For the Fiscal Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Domestic Â $ 53,185 Â Â $ 39,564 Â Foreign Â Â 2,089 Â Â Â 1,213 Â Â Â $ 55,274 Â Â $ 40,777 Â Â As of April 30, 2024 and 2023, there were no material foreign sales to one specific foreign country. X - ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for reporting segments including data and tables. Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54Reference 9: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 10: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54Reference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 34 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-34Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 26C -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-26CReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 26B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-26BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-15Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/280/tableOfContentReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 26 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-26Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-21Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-21Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32 + Details Name: us-gaap_SegmentReportingDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 37 R22.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Product Warranties 12 Months Ended Apr. 30, 2024 Product Warranties Disclosures [Abstract] Â Product Warranty Disclosure [Text Block] 15. Product Warranties Â The Company generally provides its customers with a one-year warranty regarding the manufactured quality and functionality of its products. For some limited products, the warranty period has been extended. The Company establishes warranty reserves based on its product history, current information on repair costs and annual sales levels. As of April 30, 2024 and 2023, respectively, changes in the carrying amount of accrued product warranty costs, reported in accrued expenses on the consolidated balance sheets, were as follows (in thousands): Â Â Â 2024 Â Â 2023 Â Balance at beginning of year Â $ 529 Â Â $ 519 Â Warranty costs incurred Â Â (390) Â Â (499) Product warranty accrual Â Â 403 Â Â Â 509 Â Balance at end of year Â $ 542 Â Â $ 529 Â X - ReferencesNo definition available. + Details Name: us-gaap_ProductWarrantiesDisclosuresAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for standard and extended product warranties and other product guarantee contracts, including a tabular reconciliation of the changes in the guarantor's aggregate product warranty liability for the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a)(5) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-4Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-4 + Details Name: us-gaap_ProductWarrantyDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 38 R23.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Accumulated Other Comprehensive Income (Loss) 12 Months Ended Apr. 30, 2024 Disclosure Text Block Supplement [Abstract] Â Other Comprehensive Income, Noncontrolling Interest [Text Block] 16. Accumulated Other Comprehensive Income (Loss) Â The Company did not have Accumulated Other Comprehensive Income (Loss) (â€œAOCIâ€) as of April 30, 2024 and 2023, and there was no change in AOCI during the fiscal year ended April 30, 2024. Changes in the AOCI during the fiscal year ended April 30, 2023 were as follows (in thousands): Â Â Â Change in Â Â Â Market Value Â Â Â of Marketable Â Â Â Securities Â Balance April 30, 2022, net of taxes Â Â Â Â Â $ (440) Items of other comprehensive income (loss) before reclassification, pretax Â Â Â Â Â Â (344) Tax effect Â Â Â Â Â Â 165 Â Items of other comprehensive income (loss) before reclassification, net of taxes Â Â Â Â Â Â (179) Reclassification adjustments, pretax ** Â Â 784 Â Â Â Â Â Â Tax effect Â Â (165) Â Â 619 Â Total other comprehensive income (loss), net of taxes Â Â Â Â Â Â 440 Â Balance April 30, 2023, net of taxes Â Â Â Â Â $ - Â Â **The reclassification adjustments represent net realized (gains) losses on the sale or redemption of available-for-sale marketable securities that were reclassified from AOCI to Other income (expense), net. X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureTextBlockSupplementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for tabular information relating to Other Comprehensive Income (OCI) as is applicable to noncontrolling interests. This text block may also include OCI relative to the filing entity, the aforementioned noncontrolling interest OCI, as well as OCI on a consolidated basis. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/810/tableOfContent + Details Name: us-gaap_OtherComprehensiveIncomeNoncontrollingInterestTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 39 R24.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Contingencies 12 Months Ended Apr. 30, 2024 Commitments and Contingencies Disclosure [Abstract] Â Commitments and Contingencies Disclosure [Text Block] 17. Contingencies Â In the normal course of its business, the Company may be involved in various claims, negotiations and legal actions.Â As of April 30, 2024, the Company was not a party to any litigation in which an unfavorable outcome or material claim is probable or in which losses associated with the litigation can be reasonably estimated. X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for commitments and contingencies. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 405 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405-30/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContentReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478522/954-440-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 440 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/440/tableOfContent + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 40 R25.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Subsequent Event 12 Months Ended Apr. 30, 2024 Subsequent Events [Abstract] Â Subsequent Events [Text Block] 18. Subsequent Event Â On July 22, 2024 the Companyâ€™s Board of Directors declared a special cash dividend of $1.00 per share of common stock. The special dividend is payable on August 29, 2024, to stockholders of record as of the close of business on August 8, 2024. Based on the current number of shares outstanding, the total amount of the special dividend payment will be approximately $9.4 million. X - ReferencesNo definition available. + Details Name: us-gaap_SubsequentEventsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/855/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483399/855-10-50-2 + Details Name: us-gaap_SubsequentEventsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 41 R26.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Pay vs Performance Disclosure - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Pay vs Performance Disclosure Â Â Net Income (Loss) $ 5,594 $ (5,501) X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 402 -Subsection v -Paragraph 1 + Details Name: ecd_PvpTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1:

http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 42 R27.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Insider Trading Arrangements 12 Months Ended Apr. 30, 2024 Trading Arrangements, by Individual Â Rule 10b5-1 Arrangement Adopted false Non-Rule 10b5-1 Arrangement Adopted false Rule 10b5-1 Arrangement Terminated false Non-Rule 10b5-1 Arrangement Terminated false X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrTrmntdFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_Rule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_Rule10b51ArrTrmntdFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph A + Details Name: ecd_TradingArrByIndTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 43 R28.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Accounting Policies, by Policy (Policies) 12 Months Ended Apr. 30, 2024 Accounting Policies [Abstract] Â Basis of Accounting, Policy [Policy Text Block] Basis of Presentation and Principles of Consolidation:The consolidated financial statements include the accounts of Frequency Electronics, Inc. and its wholly-owned subsidiaries (the â€œCompanyâ€ or â€œRegistrantâ€). References to â€œFEIâ€ are to the parent company alone and do not refer to any of its subsidiaries. See Note 14 for information regarding the Companyâ€™s business segments: (1) FEI-NY (which includes the subsidiaries FEI Government Systems, Inc., FEI Communications, Inc., and FEI-Elcom Tech, Inc. (â€œFEI-Elcomâ€)), and (2) FEI-Zyfer, Inc. (â€œFEI-Zyferâ€). Intercompany accounts and transactions are eliminated in consolidation. Use of Estimates, Policy [Policy Text Block] Use of Estimates:These consolidated financial statements have been prepared in conformity with United States generally accepted accounting principles (â€œU.S. GAAPâ€) and require management to make estimates and assumptions that affect amounts reported and disclosed in the consolidated financial statements and related notes. Actual results could differ from these estimates. Significant estimates include, but are not limited to, accounting for revenue recognition using a cost-to-cost input model, inventory reserves, deferred compensation plans, impairment of goodwill and other long-lived assets, stock-based compensation, and income taxes including deferred income taxes. Cash and Cash Equivalents, Policy [Policy Text Block] Cash Equivalents:The Company considers certificates of deposit and other highly liquid investments with maturities of three months or less when purchased to be cash equivalents. The Company places its temporary cash investments with high credit quality financial institutions. Such investments may at times be in excess of the Federal Deposit Insurance Corporation (â€œFDICâ€) and Securities Investor Protection Corporation insurance limits. No losses have been experienced on such investments. Marketable Securities, Policy [Policy Text Block] Marketable Securities:Marketable securities consisted of corporate debt securities, certificates-of-deposit, and debt securities of U.S. Government agencies. No marketable securities were held during the fiscal year ended April 30, 2024. Investments in debt securities were categorized as available-for-sale and were carried at fair value, with unrealized gains and losses excluded from income and recorded directly to stockholdersâ€™ equity. The Company recognizes gains or losses when securities are sold using the specific identification method. The Company liquidated all holdings related to marketable securities during the fiscal year ended April 30, 2023. Receivable [Policy Text Block] Accounts Receivable and Allowance for Credit Losses:Accounts receivable, net, consists of amounts collectible from customers recorded at the original invoiced amount. Management analyzes accounts receivable and the potential for credit losses based on customer concentrations, credit worthiness, current economic trends and changes in customer payment terms. Accounts receivable are recorded at their stated amount, less allowance for credit losses. When it is determined amounts are not recoverable, the receivable is written off against the allowance. Property, Plant and Equipment, Policy [Policy Text Block] Property, Plant and Equipment:Property, plant and equipment is recorded at cost, net of accumulated depreciation and amortization. Expenditures for betterments are capitalized; maintenance and repairs are charged to operations when incurred. When fixed assets are sold or retired, the cost and related accumulated depreciation and amortization are eliminated from the respective accounts and any gain or loss is credited or charged to operations.Â If events or changes in circumstances indicate that the carrying amount of a long-lived asset may not be recoverable, the Company estimates the future cash flows expected to result from the use of the asset and its eventual disposition. If the sum of the expected future cash flows (undiscounted and without interest charges) is less than the carrying amount of the long-lived asset, an impairment loss is recognized based on the excess of the carrying amount over the fair value of the long-lived asset. No impairment losses have been recognized in the years ended April 30, 2024 and 2023. Depreciation, Depletion, and Amortization [Policy Text Block] Depreciation and Amortization:Depreciation of property, plant and equipment is computed on the straight-line method based upon the estimated useful lives of the assets (40 years for buildings and 3 to 10 years for other depreciable assets). Leasehold improvements are amortized on the straight-line method over the lesser of the lease term or the estimated useful life of the asset. Inventory, Policy [Policy Text Block] Inventories:Inventories, which consist of raw materials, work-in-process and finished goods are accounted for at the lower of cost (specific and average) and net realizable value. The cost of work-in-process and finished goods generally include the cost of materials, labor, overhead and other costs that are directly related to their production.Â The Company reviews its inventories quarterly to determine reserves for excess or obsolete inventory based upon historical sales trends, expected production usage, and other factors. Changes to inventory are charged to cost of revenues in the period when such changes are identified.Inventories represent raw materials, work-in-process, and finished goods that relate to non-customized products sold to customers at a point in time. Inventories also represent raw materials and in-process and completed components parts that are used in multiple customer projects but have not been allocated to a specific customer project or incorporated in the creation of customized products that are sold to specific customers over a period of time. Goodwill and Intangible Assets, Goodwill, Policy [Policy Text Block] Goodwill:The Company records goodwill as the excess of purchase price over the fair value of identifiable net assets acquired. The Company performs a qualitative evaluation of events and circumstances impacting each reporting unit to determine the likelihood of goodwill impairment. Based on this evaluation, if it is determined that it is more likely than not that the fair value of a reporting unit exceeds its carrying amount, no further evaluation is necessary. Otherwise, the Company will perform a quantitative impairment test to compare the fair value of a reporting unit to its carrying value, including goodwill. If the fair value of a reporting unit exceeds its carrying value, goodwill of the reporting unit is not impaired. If the carrying value of the reporting unit, including goodwill, exceeds its fair value, a goodwill impairment loss will be recognized in an amount equal to that excess. Management has determined that goodwill was not impaired as of April 30, 2024 and 2023, based on its qualitative assessment of impairment for each period. Revenue [Policy Text Block] Revenue and Cost Recognition:Revenue is recognized when or as performance obligations are satisfied, which is when control over goods or services are transferred to the customer, in an amount that reflects the consideration to which the Company expects to receive. A performance obligation is a distinct product or service that is transferred to the customer based on the contract. The transaction price is allocated to each performance obligation and is recognized as revenue upon satisfaction of that performance obligation.Â The Company derives a majority of its revenue through contracts with customers that involve the sale of goods and services with specifications, frequencies and significant customization to address the requirements of a specific customer and contracts where the end user is the U.S. Government. These contracts generally include one performance obligation, which is typically a customized product or a series of distinct customized products. Control over this performance obligation transfers to the customer over time as the Company creates the customized product because such product does not have an alternative use to the Company and the contract provides the Company with an enforceable right to payment for performance completed to date. In certain cases, the customer also controls the product as it is being created by the Company. Accordingly, revenue is reported in operating results over time using the percentage-of-completion (â€œPOCâ€) cost-to-cost method. Under this method, revenue is recorded based on the ratio of costs incurred over total estimated contract costs. This method provides a faithful depiction of the transfer of the customized product to the customer because the costs incurred represent the Companyâ€™s inputs towards satisfying the performance obligation. Each month management reviews estimated contract costs through a process of aggregating actual costs incurred and estimating additional costs to complete based on current available information, project status, historical experience with similar contracts, changes to product specifications, and other factors. The estimation of total costs through completion is complicated and subject to many variables. Total cost estimates can be affected by a number of factors such as changes in the assessment of the nature and complexity of the work; design challenges including changes to design specifications; technical challenges including those related to quality control; production challenges including those resulting from the timeliness of customer funding, and the unavailability or reduced productivity of qualified labor; supplier challenges including the cost, availability, and quality of raw materials and subcontractor services; changes in laws or regulations; actions necessary for long-term customer satisfaction; and natural disasters or other matters. Changes in these cost estimates could result in the recognition of unfavorable cumulative catch-up adjustments to the Companyâ€™s operating results of the period when such changes are made. Costs to satisfy the performance obligation, which include direct materials, direct labor, manufacturing overhead and other direct costs, are expensed as incurred except when the Company determines that the total estimated costs through completion will exceed total revenue, resulting in a contract loss. Such contract loss is accrued for immediately in the period when the loss is identified.The Company also derives its revenue through contracts or purchase orders from customers that involve the sale of goods and services that are not significantly customized and therefore, such goods and services have an

alternative use to the Company because they can be resold to other customers. These contracts typically include one performance obligation, which is a non-customized product or service ordered by the customer. Control over this performance obligation transfers to the customer and revenue is recorded at a point time when passage-of-title (â€œPOTâ€) occurs as reflected by either (i) shipment of the product or (ii) performance of the services, which are generally completed within a very short period. When payment is contingent upon customer acceptance, revenue is deferred until such acceptance is received. Costs directly related to the production of a non-customized product are capitalized in inventory and are generally expensed when the product is shipped to or accepted by the customer. Cost of services are expensed as incurred.Contract costs include all direct material costs, direct labor costs, manufacturing overhead and other direct costs related to contract performance. Selling, general and administrative costs are charged to expense as incurred.Practical ExpedientsThe Company expenses sales commissions as sales and marketing expenses in the period they are incurred if the expected amortization period is one year or less.The Company expenses costs, other than sales commissions, to obtain a contract in the period for which they are incurred as these amounts would have been incurred even if the contract had not been obtained.The Company elected the practical expedient to account for shipping and handling activities that occur after the customer has obtained control of a good as fulfillment activities rather than as a promised service.The Company elected the practical expedient not to disclose the transaction price allocated to the remaining performance obligations because the duration of the Companyâ€™s contracts is typically one year or less in consideration of the customerâ€™s option to terminate the contract for convenience without incurring a substantive termination penalty.Â Payments under long-term contracts may be received before or after revenue is recognized. The U.S. Government customer typically withholds payment of a small portion of the contract price until contract completion. Therefore, long-term contracts typically generate unbilled receivables (contract assets) but may generate advances and progress billings (contract liabilities). Long-term contract unbilled receivables and advances and progress billings are not considered a significant financing component because they are intended to protect either the customer or the Company in the event that some or all of the obligations under the contract are not completed. In addition, the Company does not assess whether a significant financing component exists if the period between when the Company performs its obligations under the contract and when the customer pays is one year or less.Disaggregation of RevenueTotal revenue recognized over time using the POC method was approximately $52.1 million and $39.1 million of the $55.3 million and $40.8 million reported for the years ended April 30, 2024 and 2023, respectively. The amounts by segment and product line were as follows: Â Â Fiscal Year Ended April 30, 2024 Â Â Â Â (In thousands) Â Â Â POC Â Â POT Â Â Total Â Â Â Revenue Â Â Revenue Â Â Revenue Â FEI-NY Â $ 35,225 Â Â $ 5,036 Â Â $ 40,261 Â FEI-Zyfer Â Â 16,909 Â Â Â 1,229 Â Â Â 18,138 Â Intersegment Â Â - Â Â Â (3,125) Â Â (3,125) Revenue Â $ 52,134 Â Â $ 3,140 Â Â $ 55,274 Â Â Â Fiscal Year Ended April 30, 2023 Â Â Â (In thousands) Â Â Â POC Â Â POT Â Â Total Â Â Â Revenue Â Â Revenue Â Â Revenue Â FEI-NY Â $ 29,800 Â Â $ 2,514 Â Â $ 32,314 Â FEI-Zyfer Â Â 9,283 Â Â Â 649 Â Â Â 9,932 Â Intersegment Â Â - Â Â Â (1,469) Â Â (1,469) Revenue Â $ 39,083 Â Â $ 1,694 Â Â $ 40,777 Â Â Â Fiscal Years Ended April 30, Â Â Â (in thousands) Â Â Â 2024 Â Â 2023 Â Revenues by Product Line: Â Â Â Â Â Â Â Â Satellite revenue Â $ 23,223 Â Â $ 17,918 Â Government non-space revenue Â Â 28,981 Â Â Â 20,282 Â Other commercial & industrial revenue Â Â 3,070 Â Â Â 2,577 Â Consolidated revenues Â $ 55,274 Â Â $ 40,777 Â Â Comprehensive Income, Policy [Policy Text Block] Comprehensive Income (Loss):Comprehensive income (loss) consists of net income or loss and other comprehensive income/loss. Other comprehensive income/loss includes changes in unrealized gains or losses, net of tax, on securities available for sale during the year. Research and Development Expense, Policy [Policy Text Block] Research and Development:The Company engages in R&D activities to identify new applications for its core technologies, to improve existing products and to improve manufacturing processes to achieve cost reductions and manufacturing efficiencies. R&D costs include basic research, applied research, concept formulation studies, design, development, related test activities, and all associated direct labor, manufacturing overhead, direct materials and contracted services. Such costs are expensed as incurred. The Company also engages in customer-funded R&D activity. The customer funds received in connection therewith appear in revenues and the associated expenses are included in cost of revenues and are not included in R&D expenses. Income Tax, Policy [Policy Text Block] Income Taxes:The Company recognizes deferred tax liabilities and assets based on the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Valuation allowances are established and adjusted when necessary to increase or reduce deferred tax assets to the amount expected to be realized.The Company analyzes its tax positions under accounting standards which prescribe recognition thresholds that must be met before a tax benefit is recognized in the financial statements and provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. Under these standards, the Company may only recognize or continue to recognize tax positions that meet a â€œmore likely than notâ€ threshold. Interest and penalties recognized on income taxes are recorded as income tax expense. Earnings Per Share, Policy [Policy Text Block] Earnings (Loss) per Share:Basic earnings (loss) per share are computed by dividing net earnings (loss) by the weighted average number of shares of common stock outstanding. Diluted earnings (loss) per share are computed by dividing net earnings (loss) by the sum of the weighted average number of shares of common stock and the if-converted effect of unexercised stock options and stock appreciation rights (â€œSARsâ€). Diluted earnings (loss) per share are not computed where the if-converted effect of such items would be anti-dilutive. Fair Value of Financial Instruments, Policy [Policy Text Block] Fair Values of Financial Instruments:Cash and cash equivalents, restricted cash, marketable securities, accounts receivable, accounts payable, short-term credit obligations, and cash surrender value of life insurance are reflected in the accompanying consolidated balance sheets at amounts considered by management to reasonably approximate fair value based upon the nature of the instrument and current market conditions. Management is not aware of any factors that would significantly affect the value of these amounts. The Company also has an investment in a privately-held Russian company, Morion, Inc. (â€œMorionâ€), see Note 10 for additional information.Â The fair value accounting framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).The levels of the fair value hierarchy are described below: Â Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities. Â Â Â Â Level 2 Inputs to the valuation methodology include: -Inputs other than quoted prices that are observable for the asset or liability; and -Inputs that are derived principally from or corroborated by observable market data by correlation or other means. Â Â Â Â Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement. Share-Based Payment Arrangement [Policy Text Block] Equity-based Compensation:The cost of employee services received in exchange for awards of equity instruments are based on the grant-date fair value of the award. We recognize the fair value of the award as compensation expense over the period during which an employee is required to provide service in exchange for the award. For awards with performance conditions, we recognize the fair value of the award as compensation expense when it is probable that the performance condition will be achieved. The Company has elected an accounting policy to account for award forfeitures as they occur, with no adjustment for estimated forfeitures. Concentration Risk, Credit Risk, Policy [Policy Text Block] Concentration of Credit Risk:Financial instruments, which potentially subject the Company to concentration of credit risk, consist principally of cash and cash equivalents and trade receivables. The Company maintains cash accounts at several commercial banks at which the balances exceed FDIC limits. The Company has not experienced any losses on such amounts. Concentration of credit risk with respect to trade receivables is generally diversified due to the large number of entities comprising the Companyâ€™s customer base and their dispersion across geographic areas, principally within the U.S. The Company routinely addresses the financial strength of its customers and, as a consequence, believes that its receivable credit risk exposure is limited. The Company does not require customers to post collateral. New Accounting Pronouncements, Policy [Policy Text Block] New Accounting Pronouncements:In November 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (â€œASU 2023-07â€), which expands on the required disclosure of incremental segment information. The new guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is evaluating the effect on its consolidated financial statements when adopted in fiscal year 2025 but does not expect the effect to be material.In December 2023, the FASB issued ASU No. 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures (â€œASU 2023-09â€), which requires companies to annually disclose categories in the effective tax rate reconciliation and additional information about income taxes paid. The new guidance is effective for annual periods beginning after December 15, 2024, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is in the process of evaluating the impact that the adoption of ASU No. 2023-09 will have to the financial statements and related disclosures. Reclassification, Comparability Adjustment [Policy Text Block] Out of Period Adjustment:As of and for the year ended April 30, 2024, the Company recorded an out of period adjustment related to its loss provision accrual to account for its contracts where the expected costs exceed the total expected revenues. The out of period adjustment resulted in a decrease to cost of revenues and a decrease to loss provision accrual of $0.9 million. The adjustment did not have any impact on cash flows for the Company and does not have any continuing impact on future cash flows or earnings. The Company has evaluated the effects of this error, both qualitatively and quantitatively, and does not believe the correction was material to any current or prior interim or annual periods that were affected. X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesNo definition available. + Details Name: us-gaap_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-1 + Details Name: us-gaap_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for comprehensive income. + ReferencesNo definition available. + Details Name: us-gaap_ComprehensiveIncomePolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for credit risk. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 825 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478898/942-825-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1 + Details Name: us-gaap_ConcentrationRiskCreditRisk Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for depreciation, depletion, and amortization of property and equipment costs, including methods used and estimated useful lives and how impairment of such assets is assessed and recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4 + Details Name: us-gaap_DepreciationDepletionAndAmortizationPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2 + Details Name: us-gaap_EarningsPerSharePolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for determining the fair value of financial instruments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 825 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-1 + Details Name: us-gaap_FairValueOfFinancialInstrumentsPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for goodwill. This accounting policy also may address how an entity assesses and measures impairment of goodwill, how reporting units are determined, how goodwill is allocated to such units, and how the fair values of the reporting units are determined. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-20/tableOfContent + Details Name: us-gaap_GoodwillAndIntangibleAssetsGoodwillPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-20Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(h)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-1 + Details Name: us-gaap_IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483489/210-10-50-1Reference 4: http://www.xbrl.org/2003/role/exampleRef

-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 330 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478411/912-330-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/330/tableOfContentReference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-4Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Subparagraph (a) -SubTopic 10 -Topic 270 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482989/270-10-45-6 + Details Name: us-gaap_InventoryPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for investment classified as marketable security. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 320 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477268/942-320-50-5 + Details Name: us-gaap_MarketableSecuritiesPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. + ReferencesNo definition available. + Details Name: us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for reclassification affecting comparability of financial statement. Excludes amendment to accounting standards, other change in accounting principle, and correction of error. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 205 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483504/205-10-50-1 + Details Name: us-gaap_PriorPeriodReclassificationAdjustmentDescription Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 6 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for receivable. Includes, but is not limited to, accounts receivable and financing receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481569/310-20-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2 + Details Name: us-gaap_ReceivablesPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for costs it has incurred (1) in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process; or (2) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 730 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483044/730-10-05-1 + Details Name: us-gaap_ResearchAndDevelopmentExpensePolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 3: http://www.xbrl.org/2003/role/exampleRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (e) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4 + Details Name: us-gaap_RevenueRecognitionPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for award under share-based payment arrangement. Includes, but is not limited to, methodology and assumption used in measuring cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.C.Q3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.D.1.Q5) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.D.3.Q2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.D.2.Q6) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/718/tableOfContentReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationOptionAndIncentivePlansPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-9Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 11 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 12 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-12Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-8 + Details Name: us-gaap_UseOfEstimates Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 44 R29.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Accounting Policies (Tables) 12 Months Ended Apr. 30, 2024 Accounting Policies [Abstract] Â Disaggregation of Revenue [Table Text Block] Total revenue recognized over time using the POC method was approximately $52.1 million and $39.1 million of the $55.3 million and $40.8 million reported for the years ended April 30, 2024 and 2023, respectively. The amounts by segment and product line were as follows: Â Â Fiscal Year Ended April 30, 2024 Â Â Â (In thousands) Â Â Â POC Â Â POT Â Â Total Â Â Â Revenue Â Â Revenue Â Â Revenue Â FEI-NY Â $ 35,225 Â Â $ 5,036 Â Â $ 40,261 Â FEI-Zyfer Â Â 16,909 Â Â Â 1,229 Â Â Â 18,138 Â Intersegment Â Â - Â Â Â (3,125) Â Â (3,125) Revenue Â $ 52,134 Â Â $ 3,140 Â Â $ 55,274 Â Â Â Fiscal Year Ended April 30, 2023 Â Â Â (In thousands) Â Â Â POC Â Â POT Â Â Total Â Â Â Revenue Â Â Revenue Â Â Revenue Â FEI-NY Â $ 29,800 Â Â $ 2,514 Â Â $ 32,314 Â FEI-Zyfer Â Â 9,283 Â Â Â 649 Â Â Â 9,932 Â Intersegment Â Â - Â Â Â (1,469) Â Â (1,469) Revenue Â $ 39,083 Â Â $ 1,694 Â Â $ 40,777 Â Revenue from External Customers by Products and Services [Table Text Block] Â Â Fiscal Years Ended April 30, Â Â Â (in thousands) Â Â Â 2024 Â Â 2023 Â Revenues by Product Line: Â Â Â Â Â Â Â Â Satellite revenue Â $ 23,223 Â Â $ 17,918 Â Government non-space revenue Â Â 28,981 Â Â Â 20,282 Â Other commercial & industrial revenue Â Â 3,070 Â Â Â 2,577 Â Consolidated revenues Â $ 55,274 Â Â $ 40,777 Â Â X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of disaggregation of revenue into categories depicting how nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factor. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5 + Details Name: us-gaap_DisaggregationOfRevenueTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of entity-wide revenues from external customers for each product or service or each group of similar products or services if the information is not provided as part of the reportable operating segment information. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40 + Details Name: us-gaap_ScheduleOfEntityWideInformationRevenueFromExternalCustomersByProductsAndServicesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 45 R30.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Earnings Per Share (Tables) 12 Months Ended Apr. 30, 2024 Earnings Per Share [Abstract] Â Schedule of Earnings Per Share, Basic and Diluted [Table Text Block] Reconciliations of the weighted average shares outstanding for basic and diluted earnings (loss) per share for the fiscal years ended April 30, 2024 and 2023, respectively, were as follows: Â Â For the Fiscal Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Weighted average shares outstanding: Â Â Â Â Â Â Â Â Â Basic EPS Shares outstanding (weighted average) Â Â 9,431,264 Â Â Â 9,337,444 Â Effect of Dilutive Securities Â Â ** Â Â Â ** Â Diluted EPS Shares outstanding Â Â 9,431,264 Â Â Â 9,337,444 Â ** Dilutive securities above exclude any such securities whose affect would be anti-dilutive. For the fiscal year ended April 30, 2024 all securities would be anti-dilutive because the current stock price is below the exercise price. For the fiscal year ended April 30, 2023, all securities would be anti-dilutive due to the Companyâ€™s net loss position. The anti-dilutive shares excluded in the above table for fiscal years ended April 30, 2024 and 2023 were 86,000 and 243,625, respectively. X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 46 R31.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Contract Assets and Liabilities (Tables) 12 Months Ended Apr. 30, 2024 Contractors [Abstract] Â Costs and Estimated Earnings in Excess of Billings, Net [Table Text Block] At April 30, 2024 and 2023, contract assets and liabilities, consisted of the following (in thousands): Â Â April 30, 2024 Â Â April 30, 2023 Â Â Â Â Â Â Â Â Â Â Contract Assets Â $ 10,523 Â Â $ 10,009 Â Contract Liabilities Â $ (21,639) Â $ (18,586) X - DefinitionTabular disclosure of information pertaining to costs and estimated earnings in excess of billings, net. + ReferencesNo definition available. + Details Name: feim_CostsAndEstimatedEarningsInExcessOfBillingsNetTableTextBlock Namespace Prefix: feim_ Data Type: dtr:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_ContractorsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 47 R32.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Inventories (Tables) 12 Months Ended Apr. 30, 2024 Inventory Disclosure [Abstract] Â Schedule of Inventory, Current [Table Text Block] Inventories at April 30, 2024 and 2023, consisted of the following (in thousands): Â Â April 30, 2024 Â Â April 30, 2023 Â Raw materials and component parts Â $ 14,939 Â Â $ 12,460 Â Work in progress Â Â 8,035 Â Â Â 7,547 Â Finished goods Â Â 457 Â Â Â 519 Â Â Â $ 23,431 Â Â $ 20,526 Â X - ReferencesNo definition available. + Details Name: us-gaap_InventoryDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the carrying amount as of the balance sheet date of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 210 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483489/210-10-50-1 + Details Name: us-gaap_ScheduleOfInventoryCurrentTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 48 R33.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Property, Plant and Equipment, Net (Tables) 12 Months Ended Apr. 30, 2024 Property, Plant and Equipment [Abstract] Â Property, Plant and Equipment [Table Text Block] Property, plant and equipment, net, at April 30, 2024 and 2023, consisted of the following (in thousands): Â Â April 30, 2024 Â Â April 30, 2023 Â Â Â Â Â Â Â Â Â Â Buildings and building improvements Â $ 2,616 Â Â $ 2,597 Â Machinery, equipment and furniture Â Â 61,943 Â Â Â 60,792 Â Â Â Â 64,559 Â Â Â 63,389 Â Less accumulated depreciation Â Â (58,121) Â Â (56,296) Â Â $ 6,438 Â Â $ 7,093 Â X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and

depletion expense and method used, including composite depreciation, and accumulated deprecation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 49 R34.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Right-of-Use Assets and Lease Liabilities (Tables) 12 Months Ended Apr. 30, 2024 Disclosure Text Block [Abstract] Â Lease, Cost [Table Text Block] The table below presents ROU assets and lease liabilities recorded on the consolidated balance sheets as follows: Â Classification Â April 30, 2024 Â Â April 30, 2023 Â Â Â Â (In thousands) Â Assets Â Â Â Â Â Â Â Â Â Right-of-use assets - operating leases Right-of-use assets leases Â $ 6,036 Â Â $ 7,382 Â Â Â Â Â Â Â Â Â Â Â Â Liabilities Â Â Â Â Â Â Â Â Â Operating lease liabilities, current portion Lease liability, current Â Â 1,640 Â Â Â 1,753 Â Operating lease liabilities, non-current portion Lease liability, non-current Â Â 4,545 Â Â Â 5,883 Â Total lease liabilities Â $ 6,185 Â Â $ 7,636 Â Lessee, Operating Lease, Liability, to be Paid, Maturity [Table Text Block] The table below reconciles the undiscounted cash flows for each of the next five fiscal years and total of the remaining fiscal years to the operating lease liabilities recorded on the consolidated balance sheet as of April 30, 2024: Fiscal Year Ending April 30, Â (in thousands) Â Â Â Â Â Â 2025 Â $ 1,687 Â 2026 Â Â 1,363 Â 2027 Â Â 964 Â 2028 Â Â 1,262 Â 2029 Â Â 1,389 Â Thereafter Â Â 587 Â Total lease payments Â Â 7,252 Â Less imputed interest Â Â (1,067) Present value of future lease payments Â Â 6,185 Â Less current obligations under leases Â Â (1,640) Long-term lease obligations Â $ 4,545 Â X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureTextBlockAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of lessee's lease cost. Includes, but is not limited to, interest expense for finance lease, amortization of right-of-use asset for finance lease, operating lease cost, short-term lease cost, variable lease cost and sublease income. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_LeaseCostTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 50 R35.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Marketable Securities (Tables) 12 Months Ended Apr. 30, 2024 Investments, Debt and Equity Securities [Abstract] Â Realized Gain (Loss) on Investments [Table Text Block] Proceeds from the sale or redemption of available-for-sale securities and the resulting gross realized gains and losses included in the determination of net income (loss) for the year ended April 30, 2023, were as follows (in thousands): Â Â For the year ended April 30, Â Â Â 2023 Â Proceeds Â $ 10,967 Â Gross realized gains Â $ - Â Gross realized losses Â $ (784) X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of realized gains and losses on investments reported in the statement of income. + ReferencesNo definition available. + Details Name: us-gaap_RealizedGainLossOnInvestmentsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 51 R36.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Accrued Liabilities (Tables) 12 Months Ended Apr. 30, 2024 Payables and Accruals [Abstract] Â Schedule of Accrued Liabilities [Table Text Block] Accrued liabilities at April 30, 2024 and 2023, respectively, consisted of the following (in thousands): Â Â 2024 Â Â 2023 Â Vacation and other compensation Â $ 1,519 Â Â $ 1,408 Â Incentive compensation Â Â 978 Â Â Â 175 Â Payroll taxes Â Â 370 Â Â Â 341 Â Warranty reserve Â Â 542 Â Â Â 529 Â Commissions Â Â 85 Â Â Â 197 Â Deferred compensation payable Â Â 600 Â Â Â 762 Â Other Â Â 671 Â Â Â 522 Â Â Â $ 4,765 Â Â $ 3,934 Â X - ReferencesNo definition available. + Details Name: us-gaap_PayablesAndAccrualsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of accrued liabilities. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfAccruedLiabilitiesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 52 R37.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Restricted Cash (Tables) 12 Months Ended Apr. 30, 2024 Disclosure Text Block Supplement [Abstract] Â Restrictions on Cash and Cash Equivalents [Table Text Block] A reconciliation of cash and cash equivalents and restricted cash from the condensed consolidated balance sheets to the condensed consolidated statements of cash flows is shown below (in thousands): Â Â April 30, 2024 Â Â April 30, 2023 Â Cash and cash equivalents Â $ 18,320 Â Â $ 12,049 Â Restricted cash Â Â 945 Â Â Â - Â Total cash and cash equivalents and restricted cash Â $ 19,265 Â Â $ 12,049 Â X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureTextBlockSupplementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of cash and cash equivalents restricted as to withdrawal or usage. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(1)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 8 -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8 + Details Name: us-gaap_ScheduleOfRestrictedCashAndCashEquivalentsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 53 R38.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Employee Benefit Plans (Tables) 12 Months Ended Apr. 30, 2024 Disclosure Text Block Supplement [Abstract] Â Share-Based Payment Arrangement, Option, Activity [Table Text Block] The following table summarizes information about stock option and SARs activity for the years ended April 30, 2024 and 2023: Â Â Stock Options and Stock Appreciation Rights Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Weighted Average Â Â Â Â Â Â Â Â Â Â Weighted-Average Â Â Grant Date Â Remaining Â Aggregate Â Â Â Shares Â Â Exercise Price Â Â Fair Value Â Contractual Term Â Intrinsic Value Â Outstanding â€“ April 30, 2022 Â Â 429,125 Â Â $ 9.94 Â Â $ 4,264,749 Â 1.3 years Â $ 2,141,905 Â Granted Â Â - Â Â Â - Â Â Â - Â Â Â Â Â Â Exercised Â Â - Â Â Â - Â Â Â - Â Â Â Â Â Â Expired or canceled Â Â (185,500) Â Â 8.84 Â Â Â (1,639,970) Â Â Â Â Â Outstanding â€“ April 30, 2023 Â Â 243,625 Â Â $ 10.77 Â Â $ 2,624,779 Â 0.8 years Â $ 1,592,089 Â Granted Â Â - Â Â Â - Â Â Â - Â Â Â Â Â Â Exercised Â Â - Â Â Â - Â Â Â - Â Â Â Â Â Â Expired or canceled Â Â (157,625) Â Â 9.56 Â Â Â (1,506,139) Â Â Â Â Â Outstanding â€“ April 30, 2024 Â Â 86,000 Â Â $ 13.01 Â Â $ 1,118,640 Â 0.9 years Â $ - Â Available for future grants Â Â 746,920 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Share-Based Payment Arrangement, Restricted Stock and Restricted Stock Unit, Activity [Table Text Block] The following table summarizes activity for the RSUs and PSUs awards that reduce available capacity under the 2005 Stock Award Plan for the fiscal years ended April 30, 2024 and 2023: Â Â Â Â Â Â Â Weighted-Average Â Â Â Shares Â Â Grant Date Fair Value Â Balance â€“ April 30, 2022 Â Â 65,609 Â Â $ 10.26 Â Granted Â Â 265,000 Â Â Â 6.29 Â Vested Â Â (12,401) Â Â 10.01 Â Forfeited Â Â (24,812) Â Â 9.90 Â Balance â€“ April 30, 2023 Â Â 293,396 Â Â $ 6.64 Â Granted Â Â 309,232 Â Â Â 7.18 Â Vested Â Â (75,497) Â Â 6.90 Â Forfeited Â Â (52,562) Â Â 6.58 Â Balance â€“ April 30, 2024 Â Â 474,569 Â Â $ 6.94 Â X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureTextBlockSupplementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted-average grant date fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of the number and weighted-average grant date fair value for restricted stock and restricted stock units that were outstanding at the beginning and end of the year, and the number of restricted stock and restricted stock units that were granted, vested, or forfeited during the year. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfSharebasedCompensationRestrictedStockAndRestrictedStockUnitsActivityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 54 R39.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Income Taxes (Tables) 12 Months Ended Apr. 30, 2024 Income Tax Disclosure [Abstract] Â Schedule of Components of Income Tax Expense (Benefit) [Table Text Block] The provision for income taxes consisted of the following (in thousands): Â Â Fiscal Year Ended April 30, Â Â Â 2024 Â Â 2023 Â Current: Â Â Â Â Â Â Â Â Â Federal Â $ (127) Â $ 61 Â State Â Â (3) Â Â 13 Â Current (benefit) provision Â Â (130) Â Â 74 Â Deferred: Â Â Â Â Â Â Â Â Â Federal Â Â - Â Â Â - Â State Â Â - Â Â Â - Â Deferred tax (benefit) provision Â Â - Â Â Â - Â Â Â Â Â Â Â Â Â Total (benefit) provision Â $ (130) Â $ 74 Â Schedule of Effective Income Tax Rate Reconciliation [Table Text Block] The following table reconciles the reported income tax provision with the amount computed using the federal statutory income tax rate (in thousands): Â Â Fiscal Year Ended April 30, Â Â Â 2024 Â Â 2023 Â Statutory rate Â $ 1,147 Â Â $ (1,140) State and local tax Â Â 167 Â Â Â 110 Â Valuation allowance on deferred tax assets Â Â (1,060) Â Â (1,701) Nondeductible expenses Â Â 4 Â Â Â (9) Uncertain tax positions Â Â (127) Â Â 7 Â Nontaxable life insurance cash value increase Â Â (63) Â Â (49) Taxable life insurance gain Â Â - Â Â Â 8 Â Capital loss Â Â (8) Â Â 2,251 Â Stock compensation Â Â 106 Â Â Â 173 Â Tax credits Â Â (16) Â Â (27) Change in tax rate Â Â (244) Â Â 362 Â Other items Â Â (36) Â Â 89 Â Total (benefit) provision Â $ (130) Â $ 74 Â Â Schedule of Deferred Tax Assets and Liabilities [Table Text Block] The components of deferred taxes are as follows (in thousands): Â Â Fiscal Year Ended April 30, Â Â Â 2024 Â Â 2023 Â Deferred tax assets: Â Â Â Â Â Â Â Â Employee benefits Â $ 2,826 Â Â $ 2,739 Â Inventory Â Â 2,536 Â Â Â 2,507 Â Accounts receivable Â Â 70 Â Â Â 78 Â Tax credits Â Â 2,173 Â Â Â 2,164 Â Other assets Â Â 984 Â Â Â 1,001 Â Lease liability Â Â 1,547 Â Â Â 1,834 Â Capital loss carry-forward Â Â 212 Â Â Â 223 Â Research & development Â Â 1,104 Â Â Â 570 Â Net operating loss carryforwards Â Â 6,320 Â Â Â 8,039 Â Total deferred tax asset Â Â 17,772 Â Â Â 19,155 Â Deferred tax liabilities: Â Â Â Â Â Â Â Â Property, plant and equipment Â Â (191) Â Â (251) Right of use asset Â Â (1,510) Â Â (1,773) Other liabilities Â Â (61) Â Â (81) Deferred state income tax Â Â (791) Â Â (771) Net deferred tax asset Â Â 15,219 Â Â Â 16,279 Â Valuation allowance Â Â (15,227) Â Â (16,287) Net deferred tax liability Â $ (8) Â $ (8) Schedule of Unrecognized Tax Benefits Roll Forward [Table Text Block] A reconciliation of the beginning and ending amounts of unrecognized tax benefits, is as follows (in thousands): Â Â 2024 Â Â 2023 Â Balance at the beginning of the fiscal year Â $ 230 Â Â $ 230 Â Additions based on positions taken in the current year Â Â - Â Â Â - Â Additions based on positions taken in prior years Â Â - Â Â Â - Â Decreases based on positions taken in prior years Â Â - Â Â Â - Â Lapse in statute of limitations Â Â (119) Â Â - Â Balance at the end of the fiscal year Â $ 111 Â Â $ 230 Â X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning-of-the-year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the change in unrecognized tax benefits. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 217 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-217Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15A + Details Name: us-gaap_ScheduleOfUnrecognizedTaxBenefitsRollForwardTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 55 R40.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Segment Information (Tables) 12 Months Ended Apr. 30, 2024 Segment Reporting [Abstract] Â Reconciliation of Revenue from Segments to Consolidated [Table Text Block] The table below presents information about reported segments for each of the years ended April 30, 2024 and 2023, respectively, with reconciliation of segment amounts to consolidated amounts as reported in the consolidated statements of operations or the consolidated balance sheets for each of the fiscal years (in thousands): Â Â For the Fiscal Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Revenues: Â Â Â Â Â Â Â Â FEI-NY Â $ 40,261 Â Â $ 32,314 Â FEI-Zyfer Â Â 18,138 Â Â Â 9,932 Â Less intersegment revenues Â Â (3,125) Â Â (1,469) Consolidated revenues Â $ 55,274 Â Â $ 40,777 Â Reconciliation of Operating Profit (Loss) from Segments to Consolidated [Table Text Block] Operating income (loss): Â Â Â Â Â Â Â Â Â FEI-NY Â $ 2,410 Â Â $ (4,234) FEI-Zyfer Â Â 3,295 Â Â Â (160) Less intersegment Â Â (179) Â Â 68 Â Corporate Â Â (507) Â Â (346) Consolidated operating income (loss) Â $ 5,019 Â Â $ (4,672) Reconciliation of Assets from Segment to Consolidated [Table Text Block] Â Â For the Fiscal Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Â Â Â Â Â Â Â Â Identifiable assets: Â Â Â Â Â Â Â Â FEI-NY Â $ 36,512 Â Â $ 39,005 Â FEI-Zyfer Â Â 15,696 Â Â Â 10,699 Â less intersegment balances Â Â (237) Â Â (58) Corporate Â Â 31,282 Â Â Â 24,850 Â Consolidated identifiable assets Â $ 83,253 Â Â $ 74,496 Â Segment, Reconciliation of Other Items from Segments to Consolidated [Table Text Block] Depreciation and amortization (allocated): Â Â Â Â Â Â Â Â FEI-NY Â $ 1,944 Â Â $ 2,229 Â FEI-Zyfer Â Â 180 Â Â Â 205 Â Corporate Â Â - Â Â Â - Â Consolidated depreciation and amortization expense Â $ 2,124 Â Â $ 2,434 Â Revenue from External Customers by Geographic Areas [Table Text Block] Revenues in each of the Companyâ€™s segments include sales to foreign governments or to companies located in foreign countries. For the fiscal years ended April 30, 2024 and 2023, revenues, based on the location of the procurement entity were derived from the following locations (in thousands): Â Â For the Fiscal Years Ended April 30, Â Â Â 2024 Â Â 2023 Â Domestic Â $ 53,185 Â Â $ 39,564 Â Foreign Â Â 2,089 Â Â Â 1,213 Â Â Â $ 55,274 Â Â $ 40,777 Â X - DefinitionTabular disclosure of all significant reconciling items in the reconciliation of total assets from reportable segments to the entity's consolidated assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -

Topic 280 -SubTopic 10 -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_ReconciliationOfAssetsFromSegmentToConsolidatedTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the reconciliation of profit (loss) from reportable segments to the consolidated income (loss) before income tax expense (benefit) and discontinued operations. Includes, but is not limited to, reconciliation after income tax if income tax is allocated to the reportable segment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_ReconciliationOfOperatingProfitLossFromSegmentsToConsolidatedTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of reconciliation of other items from reportable segments to their consolidated amount. Excludes reconciliation of revenue, profit (loss), and assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 30 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_ReconciliationOfOtherSignificantReconcilingItemsFromSegmentsToConsolidatedTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of all significant reconciling items in the reconciliation of total revenues from reportable segments to the entity's consolidated revenues. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_ReconciliationOfRevenueFromSegmentsToConsolidatedTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of revenue from external customers by geographic areas attributed to the entity's country of domicile and to foreign countries from which the entity derives revenue. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41 + Details Name: us-gaap_RevenueFromExternalCustomersByGeographicAreasTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 56 R41.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Product Warranties (Tables) 12 Months Ended Apr. 30, 2024 Product Warranties Disclosures [Abstract] Â Schedule of Product Warranty Liability [Table Text Block] As of April 30, 2024 and 2023, respectively, changes in the carrying amount of accrued product warranty costs, reported in accrued expenses on the consolidated balance sheets, were as follows (in thousands): Â Â 2024 Â Â 2023 Â Balance at beginning of year Â $ 529 Â Â $ 519 Â Warranty costs incurred Â Â (390) Â Â (499) Product warranty accrual Â Â 403 Â Â Â 509 Â Balance at end of year Â $ 542 Â Â $ 529 Â X - ReferencesNo definition available. + Details Name: us-gaap_ProductWarrantiesDisclosuresAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the changes in the guarantor's aggregate product warranty liability, including the beginning balance of the aggregate product warranty liability, the aggregate reductions in that liability for payments made (in cash or in kind) under the warranty, the aggregate changes in the liability for accruals related to product warranties issued during the reporting period, the aggregate changes in the liability for accruals related to preexisting warranties (including adjustments related to changes in estimates), and the ending balance of the aggregate product warranty liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8 + Details Name: us-gaap_ScheduleOfProductWarrantyLiabilityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 57 R42.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Accumulated Other Comprehensive Income (Loss) (Tables) 12 Months Ended Apr. 30, 2024 Disclosure Text Block Supplement [Abstract] Â Schedule of Accumulated Other Comprehensive Income (Loss) [Table Text Block] The Company did not have Accumulated Other Comprehensive Income (Loss) (â€œAOCIâ€) as of April 30, 2024 and 2023, and there was no change in AOCI during the fiscal year ended April 30, 2024. Changes in the AOCI during the fiscal year ended April 30, 2023 were as follows (in thousands): Â Â Change in Â Â Â Market Value Â Â Â of Marketable Â Â Â Securities Â Balance April 30, 2022, net of taxes Â Â Â Â Â $ (440) Items of other comprehensive income (loss) before reclassification, pretax Â Â Â Â Â Â (344) Tax effect Â Â Â Â Â Â 165 Â Items of other comprehensive income (loss) before reclassification, net of taxes Â Â Â Â Â Â (179) Reclassification adjustments, pretax ** Â Â 784 Â Â Â Â Â Tax effect Â Â (165) Â Â 619 Â Total other comprehensive income (loss), net of taxes Â Â Â Â Â Â 440 Â Balance April 30, 2023, net of taxes Â Â Â Â Â $ - Â **The reclassification adjustments represent net realized (gains) losses on the sale or redemption of available-for-sale marketable securities that were reclassified from AOCI to Other income (expense), net. X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureTextBlockSupplementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of accumulated other comprehensive income (loss). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14AReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20 + Details Name: us-gaap_ScheduleOfAccumulatedOtherComprehensiveIncomeLossTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 58 R43.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Accounting Policies (Details) - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Summary of Accounting Policies (Details) [Line Items] Â Â Revenues $ 55,274 $ 40,777 POC Revenue [Member] Â Â Summary of Accounting Policies (Details) [Line Items] Â Â Revenues $ 52,100 $ 39,100 Building [Member] Â Â Summary of Accounting Policies (Details) [Line Items] Â Â Property, Plant and Equipment, Useful Life 40 years Â Minimum [Member] | Other Depreciable Assets [Member] Â Â Summary of Accounting Policies (Details) [Line Items] Â Â Property, Plant and Equipment, Useful Life 3 years Â Maximum [Member] | Other Depreciable Assets [Member] Â Â Summary of Accounting Policies (Details) [Line Items] Â Â Property, Plant and Equipment, Useful Life 10 years Â Cost of Sales [Member] Â Â Summary of Accounting Policies (Details) [Line Items] Â Â Prior Period Reclassification Adjustment $ 900 Â X - ReferencesNo definition available. + Details Name: feim_SummaryofAccountingPoliciesDetailsLineItems Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of a reclassification adjustment made to prior period financial statement amounts. + ReferencesNo definition available. + Details Name: us-gaap_PriorPeriodReclassificationAdjustment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionUseful life of long lived, physical assets used in the normal conduct of business and not intended for resale, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment. + ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentUsefulLife Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_ProductOrServiceAxis=feim_POCRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_BuildingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=feim_OtherDepreciableAssetsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ErrorCorrectionsAndPriorPeriodAdjustmentsRestatementByRestatementPeriodAndAmountAxis=us-gaap_CostOfSalesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 59 R44.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Accounting Policies (Details) - Disaggregation of Revenue - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Disaggregation of Revenue [Line Items] Â Â Revenue $ 55,274 $ 40,777 NEW YORK Â Â Disaggregation of Revenue [Line Items] Â Â Revenue 40,261 32,314 CALIFORNIA Â Â Disaggregation of Revenue [Line Items] Â Â Revenue 18,138 9,932 UNITED STATES Â Â Disaggregation of Revenue [Line Items] Â Â Revenue (3,125) (1,469) POC Revenue [Member] Â Â Disaggregation of Revenue [Line Items] Â Â Revenue 52,134 39,083 POC Revenue [Member] | NEW YORK Â Â Disaggregation of Revenue [Line Items] Â Â Revenue 35,225 29,800 POC Revenue [Member] | CALIFORNIA Â Â Disaggregation of Revenue [Line Items] Â Â Revenue 16,909 9,283 POC Revenue [Member] | UNITED STATES Â Â Disaggregation of Revenue [Line Items] Â Â Revenue 0 0 POT Revenue [Member] Â Â Disaggregation of Revenue [Line Items] Â Â Revenue 3,140 1,694 POT Revenue [Member] | NEW YORK Â Â Disaggregation of Revenue [Line Items] Â Â Revenue 5,036 2,514 POT Revenue [Member] | CALIFORNIA Â Â Disaggregation of Revenue [Line Items] Â Â Revenue 1,229 649 POT Revenue [Member] | UNITED STATES Â Â Disaggregation of Revenue [Line Items] Â Â Revenue $ (3,125) $ (1,469) X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (g) -Publisher FASB -URI

https://asc.fasb.org/1943274/2147479777/606-10-55-91 + Details Name: us-gaap_DisaggregationOfRevenueLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_StatementGeographicalAxis=stpr_NY Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=stpr_CA Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=country_US Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AdjustmentsForNewAccountingPronouncementsAxis=feim_POCRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AdjustmentsForNewAccountingPronouncementsAxis=feim_POTRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 60 R45.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Accounting Policies (Details) - Revenue from External Customers by Products and Services - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Revenue from External Customer [Line Items] Â Â Revenue $ 55,274 $ 40,777 Satellite Revenue [Member] Â Â Revenue from External Customer [Line Items] Â Â Revenue 23,223 17,918 Government Non-Space Revenue [Member] Â Â Revenue from External Customer [Line Items] Â Â Revenue 28,981 20,282 Other Commercial & Industrial Revenue [Member] Â Â Revenue from External Customer [Line Items] Â Â Revenue $ 3,070 $ 2,577 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_EntityWideInformationRevenueFromExternalCustomerLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_ProductOrServiceAxis=feim_SatelliteRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=feim_GovernmentNonSpaceRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=feim_OtherCommercialIndustrialRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 61 R46.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Earnings Per Share (Details) - shares 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Earnings Per Share [Abstract] Â Â Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount 86,000 243,625 X - DefinitionSecurities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 62 R47.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Earnings Per Share (Details) - Schedule of Earnings Per Share, Basic and Diluted - shares 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Weighted average shares outstanding: Â Â Basic EPS Shares outstanding (weighted average) 9,431,264 9,337,444 Effect of Dilutive Securities [1] Diluted EPS Shares outstanding 9,431,264 9,337,444 [1] Dilutive securities above exclude any such securities whose affect would be anti-dilutive. For the fiscal year ended April 30, 2024 all securities would be anti-dilutive because the current stock price is below the exercise price. For the fiscal year ended April 30, 2023, all securities would be anti-dilutive due to the Companyâ€™s net loss position. The anti-dilutive shares excluded in the above table for fiscal years ended April 30, 2024 and 2023 were 86,000 and 243,625, respectively. X - ReferencesNo definition available. + Details Name: feim_WeightedAverageSharesOutstandingAbstract0 Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe sum of dilutive potential common shares or units used in the calculation of the diluted per-share or per-unit computation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_WeightedAverageNumberDilutedSharesOutstandingAdjustment Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 63 R48.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Contract Assets and Liabilities (Details) - USD ($) 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Apr. 30, 2022 Contract Assets and Liabilities (Details) [Line Items] Â Â Â Contract with Customer, Asset, before Allowance for Credit Loss $ 10,523,000 $ 10,009,000 $ 8,857,000 Contract with Customer, Liability 21,639,000 18,586,000 $ 11,098,000 Revenues 55,274,000 40,777,000 Â Loss on Contracts 3,100,000 429,000 Â Contract Liabilities [Member] Â

Â Â Contract Assets and Liabilities (Details) [Line Items] Â Â Â Revenues $ 15,800,000 $ 7,100,000 Â X - ReferencesNo definition available. + Details Name: feim_ContractAssetsandLiabilitiesDetailsLineItems Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, before allowance for credit loss, of right to consideration in exchange for good or service transferred to customer, when right is conditioned on something other than passage of time. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-7AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-14Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-3 + Details Name: us-gaap_ContractWithCustomerAssetGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-2 + Details Name: us-gaap_ContractWithCustomerLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLosses recognized in the current period on contracts which are expected to generate losses, which are probable and can be reasonably estimated, in a future period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 605 -SubTopic 35 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481187/605-35-45-1 + Details Name: us-gaap_LossOnContracts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_PrincipleTransactionRevenueDescriptionOfReportingCategoryAxis=feim_ContractLiabilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 64 R49.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Contract Assets and Liabilities (Details) - Costs and Estimated Earnings in Excess of Billings, Net - USD ($) $ in Thousands Apr. 30, 2024 Apr. 30, 2023 Apr. 30, 2022 Costs And Estimated Earnings In Excess Of Billings Net Abstract Â Â Â Contract Assets $ 10,523 $ 10,009 $ 8,857 Contract Liabilities $ (21,639) $ (18,586) $ (11,098) X - ReferencesNo definition available. + Details Name: feim_CostsAndEstimatedEarningsInExcessOfBillingsNetAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, before allowance for credit loss, of right to consideration in exchange for good or service transferred to customer, when right is conditioned on something other than passage of time. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-7AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-14Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-3 + Details Name: us-gaap_ContractWithCustomerAssetGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-2 + Details Name: us-gaap_ContractWithCustomerLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 65 R50.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Inventories (Details) - USD ($) $ in Millions Apr. 30, 2024 Apr. 30, 2023 Inventory Disclosure [Abstract] Â Â Inventory Valuation Reserves $ 9.1 $ 8.1 X - ReferencesNo definition available. + Details Name: us-gaap_InventoryDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of valuation reserve for inventory. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 5.BB) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480581/330-10-S99-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryValuationReserves Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 66 R51.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Inventories (Details) - Schedule of Inventory, Current - USD ($) $ in Thousands Apr. 30, 2024 Apr. 30, 2023 Schedule Of Inventory Current Abstract Â Â Raw Materials and Component Parts $ 14,939 $ 12,460 Work in Progress 8,035 7,547 Finished Goods 457 519 $ 23,431 $ 20,526 X - ReferencesNo definition available. + Details Name: feim_ScheduleOfInventoryCurrentAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount before valuation and LIFO reserves of completed merchandise or goods expected to be sold within one year or operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryFinishedGoods Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before valuation and LIFO reserves of raw materials expected to be sold, or consumed within one year or operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryRawMaterials Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before valuation and LIFO reserves of merchandise or goods in the production process expected to be completed within one year or operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryWorkInProcess Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 67 R52.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Property, Plant and Equipment, Net (Details) - USD ($) $ in Millions 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Property, Plant and Equipment [Abstract] Â Â Depreciation $ 2.1 $ 2.4 X - DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non-production related depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_Depreciation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 68 R53.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Property, Plant and Equipment, Net (Details) - Schedule of Property, Plant and Equipment - USD ($) $ in Thousands Apr. 30, 2024 Apr. 30, 2023 Schedule Of Property Plant And Equipment Abstract Â Â Buildings and building improvements $ 2,616 $ 2,597 Machinery, equipment and furniture 61,943 60,792 64,559 63,389 Less accumulated depreciation (58,121) (56,296) $ 6,438 $ 7,093 X - ReferencesNo definition available. + Details Name: feim_ScheduleOfPropertyPlantAndEquipmentAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before accumulated depreciation of building structures held for productive use including addition, improvement, or renovation to the structure, including, but not limited to, interior masonry, interior flooring, electrical, and plumbing. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_BuildingsAndImprovementsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before accumulated

depreciation of tangible personal property used to produce goods and services, including, but is not limited to, tools, dies and molds, computer and office equipment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_MachineryAndEquipmentGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 69 R54.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Right-of-Use Assets and Lease Liabilities (Details) - USD ($) $ in Millions 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Disclosure Text Block [Abstract] Â Â Operating Lease, Expense $ 1.9 $ 1.9 Variable Lease, Cost 0.4 0.4 Operating Lease, Payments $ 1.8 $ 1.9 Operating Lease, Weighted Average Remaining Lease Term 4 years 10 months 24 days 5 years 7 months 6 days Operating Lease, Weighted Average Discount Rate, Percent 6.31% 6.23% X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureTextBlockAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of operating lease expense. Excludes sublease income. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-4 + Details Name: us-gaap_OperatingLeaseExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash outflow from operating lease, excluding payments to bring another asset to condition and location necessary for its intended use. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-5Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeasePayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionWeighted average discount rate for operating lease calculated at point in time. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageDiscountRatePercent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionWeighted average remaining lease term for operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionAmount of variable lease cost, excluded from lease liability, recognized when obligation for payment is incurred for finance and operating leases. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_VariableLeaseCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 70 R55.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Right-of-Use Assets and Lease Liabilities (Details) - Lease, Cost - USD ($) $ in Thousands Apr. 30, 2024 Apr. 30, 2023 Assets Â Â Operating lease ROU assets $ 6,036 $ 7,382 Liabilities Â Â Operating lease liabilities (short-term) 1,640 1,753 Operating lease liabilities (long-term) 4,545 5,883 Total lease liabilities $ 6,185 $ 7,636 X - ReferencesNo definition available. + Details Name: feim_AssetsAbstract0 Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_LiabilitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 71 R56.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Right-of-Use Assets and Lease Liabilities (Details) - Lessee, Operating Lease, Liability, Maturity - USD ($) $ in Thousands Apr. 30, 2024 Apr. 30, 2023 Lessee Operating Lease Liability Maturity Abstract Â Â 2025 $ 1,687 Â 2026 1,363 Â 2027 964 Â 2028 1,262 Â 2029 1,389 Â Thereafter 587 Â Total lease payments 7,252 Â Less imputed interest (1,067) Â Present value of future lease payments 6,185 $ 7,636 Less current obligations under leases (1,640) (1,753) Long-term lease obligations $ 4,545 $ 5,883 X - ReferencesNo definition available. + Details Name: feim_LesseeOperatingLeaseLiabilityMaturityAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease due after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 72 R57.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Marketable Securities (Details) - Schedule of Realized Gain (Loss) on Investments $ in Thousands 12 Months Ended Apr. 30, 2023 USD ($) Schedule Of Realized Gain Loss On Investments Abstract Â Proceeds $ 10,967 Gross realized gains 0 Gross realized losses $ (784) X - ReferencesNo definition available. + Details Name: feim_ScheduleOfRealizedGainLossOnInvestmentsAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of realized gain on investment in debt security measured at fair value with change in fair value recognized in net income (trading). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-14 + Details Name: us-gaap_DebtSecuritiesTradingRealizedGain Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of realized loss on investment in debt security measured at fair value with change in fair value recognized in net income (trading). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-14 + Details Name: us-gaap_DebtSecuritiesTradingRealizedLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from sale of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481830/320-10-45-11Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-9Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-11 + Details Name: us-gaap_ProceedsFromSaleOfAvailableForSaleSecuritiesDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 73 R58.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Accrued Liabilities (Details) - Schedule of Accrued Liabilities - USD ($) $ in Thousands Apr. 30, 2024 Apr. 30, 2023 Schedule Of Accrued Liabilities Abstract Â Â Vacation and other compensation $ 1,519 $ 1,408 Incentive compensation 978 175

Payroll taxes 370 341 Warranty reserve 542 529 Commissions 85 197 Deferred compensation payable 600 762 Other 671 522 $ 4,765 $ 3,934 X - DefinitionThe amount of accrued incentive compensation as of the balance sheet date. + ReferencesNo definition available. + Details Name: feim_AccruedIncentiveCompensation Namespace Prefix: feim_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: feim_ScheduleOfAccruedLiabilitiesAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable for statutory payroll taxes incurred through that date and withheld from employees pertaining to services received from them, including entity's matching share of the employees FICA taxes and contributions to the state and federal unemployment insurance programs. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AccruedPayrollTaxesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred through that date and payable for sales commissions. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 8 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-8 + Details Name: us-gaap_AccruedSalesCommissionCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable for unused vacation time owed to employees based on the entity's vacation benefit given to its employees. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 710 -SubTopic 10 -Section 25 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483070/710-10-25-3 + Details Name: us-gaap_AccruedVacationCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAggregate carrying value as of the balance sheet date of the liabilities for all deferred compensation arrangements payable within one year (or the operating cycle, if longer). Represents currently earned compensation under compensation arrangements that is not actually paid until a later date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 710 -SubTopic 10 -Name Accounting Standards Codification -Section 25 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483070/710-10-25-9Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 710 -SubTopic 10 -Section 30 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483043/710-10-30-2 + Details Name: us-gaap_DeferredCompensationLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of expenses incurred but not yet paid classified as other, due within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherAccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred through that date and payable for estimated claims under standard and extended warranty protection rights granted to customers. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (c)(5) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8 + Details Name: us-gaap_ProductWarrantyAccrual Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 74 R59.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Investment in Morion, Inc. (Details) - USD ($) 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Schedule of Investments [Abstract] Â Â Cost Method Investment Ownership Percentage 4.60% Â Investments $ 0 $ 0 Revenue from Contract with Customer, Including Assessed Tax $ 89,000 $ 196,000 X - DefinitionThe percentage of ownership in the investee accounted for under the cost method of accounting. + ReferencesNo definition available. + Details Name: feim_CostMethodInvestmentOwnershipPercentage Namespace Prefix: feim_ Data Type: dtr:percentItemType Balance Type: na Period Type: instant X - DefinitionSum of the carrying amounts as of the balance sheet date of all investments. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-14Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(h)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_Investments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerIncludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfInvestmentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 75 R60.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Restricted Cash (Details) Apr. 30, 2024 USD ($) Disclosure Text Block Supplement [Abstract] Â Restricted Cash $ 945,000 X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureTextBlockSupplementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash restricted as to withdrawal or usage. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(1)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_RestrictedCash Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 76 R61.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Restricted Cash (Details) - Reconciliation of Cash and Cash Equivalents And Restricted Cash - USD ($) $ in Thousands Apr. 30, 2024 Apr. 30, 2023 Apr. 30, 2022 Reconciliation Of Cash And Cash Equivalents And Restricted Cash Abstract Â Â Â Cash and cash equivalents $ 18,320 $ 12,049 Â Restricted cash 945 0 Â Total cash and cash equivalents and restricted cash $ 19,265 $ 12,049 $ 11,561 X - ReferencesNo definition available. + Details Name: feim_ReconciliationOfCashAndCashEquivalentsAndRestrictedCashAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of cash and cash equivalents restricted as to withdrawal or usage, classified as current. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_RestrictedCashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 77 R62.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Employee Benefit Plans (Details) - USD ($) 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Apr. 30, 2022 Employee Benefit Plans (Details) [Line Items] Â Â Â Stock Issued During Period, Value, Employee Benefit Plan $ 514,000 $ 416,000 Â Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number (in Shares) 86,000 243,625 429,125 Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant (in Shares) 746,920 Â Â Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested, Number of Shares (in Shares) Â 35,625 Â Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested in Period, Fair Value Â $ 106,000 Â Employee Benefits and Share-Based Compensation $ 756,000 $ 1,054,000 Â Shares Issued, Shares, Share-Based Payment Arrangement, before Forfeiture (in Shares) 3,300 1,300 Â Share-Based Payment Arrangement, Noncash Expense $ 822,000 $ 197,000 Â Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Fair Value $ 521,000 124,000 Â Share-Based Payment Arrangement, Option [Member] Â Â Â Employee Benefit Plans (Details) [Line Items] Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period 4 years Â Â Share-Based Compensation Arrangement by Share-Based Payment Award, Expiration Period 10 years Â Â Employee Benefits and Share-Based Compensation $ 0 2,000 Â Stock Appreciation Rights (SARs) [Member] Â Â Â Employee Benefit Plans (Details) [Line Items] Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award, Expiration Period 5 years Â Â Stock Appreciation Rights (SARs) [Member] | Employees and Directors [Member] Â Â Â Employee Benefit Plans (Details) [Line Items] Â Â Â Share-based Compensation Arrangement by Share-based Payment Award, Options, Total Grants from Inception, Gross (in Shares) 2,385,000 Â Â Share-Based Compensation Arrangement

by Share-Based Payment Award, Options, Outstanding, Number (in Shares) 86,000 Â Â Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Number (in Shares) 86,000 Â Â Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Exercise Price (in Dollars per share) $ 13.01 Â Â Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant (in Shares) 157,625 Â Â Restricted Stock Units (RSUs) [Member] Â Â Â Employee Benefit Plans (Details) [Line Items] Â Â Â Employee Benefits and Share-Based Compensation $ 487,000 186,000 Â Share-Based Payment Arrangement, Noncash Expense $ 301,000 $ 200 Â Performance Shares [Member] Â Â Â Employee Benefit Plans (Details) [Line Items] Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period 4 years Â Â United States Post-Retirement Benefit Plan of US Entity, Defined Benefit [Member] Â Â Â Employee Benefit Plans (Details) [Line Items] Â Â Â Stock Issued During Period, Shares, Employee Benefit Plan (in Shares) 58,987 61,897 Â Stock Issued During Period, Value, Employee Benefit Plan $ 514,000 $ 413,000 Â APIC, Share-Based Payment Arrangement, ESPP, Increase for Cost Recognition $ 455,000 $ 351,000 Â Common Stock, Capital Shares Reserved for Future Issuance (in Shares) 495,395 499,328 Â Income Incentive Pool [Member] Â Â Â Employee Benefit Plans (Details) [Line Items] Â Â Â Accrued Bonuses $ 489,000 $ 175,000 Â Deferred Compensation Agreement [Member] Â Â Â Employee Benefit Plans (Details) [Line Items] Â Â Â Deferred Compensation Arrangement with Individual, Description Under these agreements, each key employee receives specified retirement payments for the remainder of the employeeâ€™s life with a minimum payment of ten yearsâ€™ benefits to either the employee or his or her beneficiaries. The agreements also provide for lump sum payments upon termination of employment without cause and reduced benefits upon early retirement. Â Â Deferred Compensation Arrangement with Individual, Compensation Expense $ 219,000 $ 643,000 Â X - ReferencesNo definition available. + Details Name: feim_EmployeeBenefitPlansDetailsLineItems Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe total number of options granted since inception as of the report date. + ReferencesNo definition available. + Details Name: feim_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsTotalGrantsFromInceptionGross Namespace Prefix: feim_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable for incentive compensation awarded to employees and directors or earned by them based on the terms of one or more relevant arrangements. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_AccruedBonusesCurrentAndNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of increase in additional paid-in capital (APIC) for recognition of cost for employee stock purchase program (ESPP) award under share-based payment arrangement. + ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalShareBasedCompensationEmployeeStockPurchaseProgramRequisiteServicePeriodRecognition Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAggregate number of common shares reserved for future issuance. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockCapitalSharesReservedForFutureIssuance Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe compensation expense recognized during the period pertaining to the deferred compensation arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 710 -SubTopic 10 -Name Accounting Standards Codification -Section 30 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483043/710-10-30-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-1 + Details Name: us-gaap_DeferredCompensationArrangementWithIndividualCompensationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionDescription of the deferred compensation arrangement, including fixed amounts and determinable awards, or the method for determining payments and awards, the timing of such payments and awards, and any requisite service or performance criteria, as of the balance sheet date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 710 -SubTopic 10 -Section 55 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482943/710-10-55-7 + Details Name: us-gaap_DeferredCompensationArrangementWithIndividualDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of expense for employee benefit and equity-based compensation. + ReferencesNo definition available. + Details Name: us-gaap_EmployeeBenefitsAndShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPeriod over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionFair value of share-based awards for which the grantee gained the right by satisfying service and performance requirements, to receive or retain shares or units, other instruments, or cash. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriodTotalFairValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe number of shares into which fully or partially vested stock options outstanding as of the balance sheet date can be currently converted under the option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe weighted-average price as of the balance sheet date at which grantees can acquire the shares reserved for issuance on vested portions of options outstanding and currently exercisable under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionPeriod from grant date that an equity-based award expires, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardExpirationPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionFair value of options vested. Excludes equity instruments other than options, for example, but not limited to, share units, stock appreciation rights, restricted stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedInPeriodFairValue1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of options vested. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares issued during the period to an employee benefit plan, such as a defined contribution or defined benefit plan. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesEmployeeBenefitPlan Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber, before forfeiture, of shares issued under share-based payment arrangement. Excludes employee stock ownership plan (ESOP). + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesShareBasedCompensationGross Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of shares issued during the period to an employee benefit plan, such as a defined contribution or defined benefit plan. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodValueEmployeeBenefitPlan Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_StockAppreciationRightsSARSMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=feim_EmployeesAndDirectorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_PerformanceSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=feim_UnitedStatesPostRetirementPlanOfUSEntityDefinedBenefitMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=feim_IncomeIncentivePoolMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=feim_DeferredCompensationAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 78 R63.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Employee Benefit Plans (Details) - Schedule of Share-based Compensation, Stock Options, Activity - USD ($) 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Apr. 30, 2022 Schedule Of Share Based Compensation Stock Options Activity Abstract Â Â Â Options, Shares Outstanding (in Shares) 86,000 243,625 429,125 Options, Weighted-Average Exercise Price $ 13.01 $ 10.77 $ 9.94 Options, Grant Date Fair Value $ 1,118,640 $ 2,624,779 $ 4,264,749 Options, Weighted Average Remaining Contractual Term 10 months 24 days 9 months 18 days 1 year 3 months 18 days Options, Aggregate Intrinsic Value (in Dollars) $ 0 $ 1,592,089 $ 2,141,905 Available for future grants (in Shares) 746,920 Â Â Options, Shares Granted (in Shares) 0 0 Â Options, Weighted-Average Exercise Price Granted $ 0 $ 0 Â Options, Grant Date Fair Value Granted $ 0 $ 0 Â Options, Shares Exercised (in Shares) 0 0 Â Options, Weighted-Average Exercise Price Exercised $ 0 $ 0 Â Options, Grant Date Fair Value Exercised $ 0 $ 0 Â Options, Aggregate Intrinsic Value Exercised (in Dollars) $ 0 $ 0 Â Options, Shares Expired or Canceled (in Shares) (157,625) (185,500) Â Options, Weighted-Average Exercise Price Expired or Canceled $ 9.56 $ 8.84 Â Options, Grant Date Fair Value Expired or Canceled $ (1,506,139) $ (1,639,970) Â X - ReferencesNo definition available. + Details Name: feim_ScheduleOfShareBasedCompensationStockOptionsActivityAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount of accumulated difference between fair value of underlying shares on dates of exercise and exercise price on options exercised (or share units converted) into shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisesInPeriodTotalIntrinsicValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionFor presentations that combine terminations, the number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan or that expired. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionWeighted average price of options that were either forfeited or expired. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe weighted average grant-date fair value of options granted during the reporting period as calculated by applying the disclosed option pricing methodology. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-

gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which option holders acquired shares when converting their stock options into shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWeighted average per share amount at which grantees can acquire shares of common stock by exercise of options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWeighted average grant-date fair value of non-vested options forfeited. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedOptionsForfeitedWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWeighted average grant-date fair value of non-vested options outstanding. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionWeighted average remaining contractual term for option awards outstanding, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Subparagraph (e)(1) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted average grant-date fair value of options vested. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionNumber of share options (or share units) exercised during the current period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 79 R64.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Employee Benefit Plans (Details) - Share-based Payment Arrangement, Restricted Stock and Restricted Stock Unit, Activity - RSUs and PSUs [Member] - $ / shares 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Apr. 30, 2022 Employee Benefit Plans (Details) - Share-based Payment Arrangement, Restricted Stock and Restricted Stock Unit, Activity [Line Items] Â Â Â Balance, Shares 474,569 293,396 65,609 Balance, Weighted-Average Exercise Price $ 6.94 $ 6.64 $ 10.26 Shares Granted 309,232 265,000 Â Granted, Weighted-Average Exercise Price $ 7.18 $ 6.29 Â Shares Vested (75,497) (12,401) Â Vested, Weighted-Average Exercise Price $ 6.9 $ 10.01 Â Shares Forfeited (52,562) (24,812) Â Forfeited, Weighted-Average Exercise Price $ 6.58 $ 9.9 Â X - ReferencesNo definition available. + Details Name: feim_EmployeeBenefitPlansDetailsSharebasedPaymentArrangementRestrictedStockandRestrictedStockUnitActivityLineItems Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionWeighted-average exercise price, at which grantee can acquire shares reserved for issuance, for fully vested and expected to vest exercisable or convertible options. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which grantees could have acquired the underlying shares with respect to stock options that were terminated. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsForfeituresInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWeighted average per share amount at which grantees can acquire shares of common stock by exercise of options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionNumber of options vested. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=feim_RSUsAndPSUsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 80 R65.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Income Taxes (Details) - USD ($) 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Income Taxes (Details) [Line Items] Â Â Valuation Allowance, Deferred Tax Asset, Increase (Decrease), Amount $ 1,100,000 Â Unrecognized Tax Benefits, Income Tax Penalties and Interest Accrued 0 $ 8,325 Unrecognized Tax Benefits, Income Tax Penalties and Interest Expense (8,325) 7,149 Tax Adjustments, Settlements, and Unusual Provisions Â $ 0 Research Tax Credit Carryforward [Member] Â Â Income Taxes (Details) [Line Items] Â Â Tax Credit Carryforward, Amount 1,000,000 Â Domestic Tax Jurisdiction [Member] Â Â Income Taxes (Details) [Line Items] Â Â Operating Loss Carryforwards 24,200,000 Â Deferred Tax Assets, Operating Loss Carryforwards, Subject to Expiration 8,500,000 Â Deferred Tax Assets, Operating Loss Carryforwards, Not Subject to Expiration 15,700,000 Â Tax Credit Carryforward, Amount 800,000 Â Domestic Tax Jurisdiction [Member] | Annual Limitation [Member] Â Â Income Taxes (Details) [Line Items] Â Â Deferred Tax Assets, Operating Loss Carryforwards, Subject to Expiration $ 2,000,000 Â X - ReferencesNo definition available. + Details Name: feim_IncomeTaxesDetailsLineItems Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards that are not subject to expiration dates. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsOperatingLossCarryforwardsNotSubjectToExpiration Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards that are subject to expiration dates. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsOperatingLossCarryforwardsSubjectToExpiration Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-3 + Details Name: us-gaap_OperatingLossCarryforwards Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) to previously recorded tax expense. Includes, but is not limited to, significant settlements of income tax disputes, and unusual tax positions or infrequent actions taken by the entity, including tax assessment reversal, and IRS tax settlement. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_TaxAdjustmentsSettlementsAndUnusualProvisions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of the tax credit carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-3 + Details Name: us-gaap_TaxCreditCarryforwardAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount accrued for interest on an underpayment of income taxes and penalties related to a tax position claimed or expected to be claimed in the tax return. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 217 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-217Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15 + Details Name: us-gaap_UnrecognizedTaxBenefitsIncomeTaxPenaltiesAndInterestAccrued Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of expense for interest on an underpayment of income taxes and penalties related to a tax position claimed or expected to be claimed in the tax return. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 217 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-217Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15 + Details Name: us-gaap_UnrecognizedTaxBenefitsIncomeTaxPenaltiesAndInterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in the valuation allowance for a specified deferred tax asset. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_ValuationAllowanceDeferredTaxAssetChangeInAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_TaxCreditCarryforwardAxis=us-gaap_ResearchMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityAxis=us-gaap_DomesticCountryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TaxCreditCarryforwardAxis=feim_AnnualLimitationMember Namespace

Prefix: Data Type: na Balance Type: Period Type: XML 81 R66.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Income Taxes (Details) - Schedule of Components of Income Tax Expense (Benefit) - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Current: Â Â Federal $ (127) $ 61 State (3) 13 Current (benefit) provision (130) 74 Deferred: Â Â Federal 0 0 State 0 0 Deferred tax (benefit) provision 0 0 Total (benefit) provision $ (130) $ 74 X - ReferencesNo definition available. + Details Name: feim_CurrentAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: feim_DeferredAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current national tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentFederalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current income tax expense (benefit) pertaining to taxable income (loss) from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentStateAndLocalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred national tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredFederalIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred income tax expense (benefit) pertaining to income (loss) from continuing operations. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 82 R67.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Income Taxes (Details) - Schedule of Effective Income Tax Rate Reconciliation - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Schedule Of Effective Income Tax Rate Reconciliation Abstract Â Â Statutory rate $ 1,147 $ (1,140) State and local tax 167 110 Valuation allowance on deferred tax assets (1,060) (1,701) Nondeductible expenses 4 (9) Uncertain tax positions (127) 7 Nontaxable life insurance cash value increase (63) (49) Taxable life insurance gain 0 8 Capital loss (8) 2,251 Stock compensation 106 173 Tax credits (16) (27) Change in tax rate (244) 362 Other items (36) 89 Total (benefit) provision $ (130) $ 74 X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to other adjustments. + ReferencesNo definition available. + Details Name: feim_IncomeTaxReconciliationOtherItems Namespace Prefix: feim_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: feim_ScheduleOfEffectiveIncomeTaxRateReconciliationAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying domestic federal statutory income tax rate to pretax income (loss) from continuing operation, attributable to expense for award under share-based payment arrangement. Excludes expense determined to be nondeductible upon grant or after for award under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 35 -Paragraph 2 -SubTopic 740 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479176/718-740-35-2 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationShareBasedCompensationExcessTaxBenefitAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to increase (decrease) in the valuation allowance for deferred tax assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(6) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationChangeInDeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations, attributable to increase (decrease) in the income tax rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-15 + Details Name: us-gaap_IncomeTaxReconciliationChangeInEnactedTaxRate Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying domestic federal statutory income tax rates to pretax income (loss) from continuing operations, attributable to disposition of asset. Includes, but is not limited to, intra-entity transfer of asset other than inventory. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationDispositionOfAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of income tax expense or benefit for the period computed by applying the domestic federal statutory tax rates to pretax income from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231 + Details Name: us-gaap_IncomeTaxReconciliationIncomeTaxExpenseBenefitAtFederalStatutoryIncomeTaxRate Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to nondeductible expenses. +

ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationNondeductibleExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to nondeductible life insurance expense. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationNondeductibleExpenseLifeInsurance Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to state and local income tax expense (benefit). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationStateAndLocalIncomeTaxes Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to increase (decrease) in income tax contingencies. Including, but not limited to, domestic tax contingency, foreign tax contingency, state and local tax contingency, and other contingencies. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(8) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationTaxContingencies Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to tax credits. Including, but not limited to, research credit, foreign tax credit, investment tax credit, and other tax credits. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(5) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationTaxCredits Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to other tax credits. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationTaxCreditsOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 83 R68.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Income Taxes (Details) - Schedule of Deferred Tax Assets and Liabilities - USD ($) $ in Thousands Apr. 30, 2024 Apr. 30, 2023 Schedule Of Deferred Tax Assets And Liabilities Abstract Â Â Employee benefits $ 2,826 $ 2,739 Inventory 2,536 2,507 Accounts receivable 70 78 Tax credits 2,173 2,164 Other assets 984 1,001 Lease liability 1,547 1,834 Capital loss carry-forward 212 223 Research & development 1,104 570 Net operating loss carryforwards 6,320 8,039 Total deferred tax asset 17,772 19,155 Property, plant and equipment (191) (251) Right of use asset (1,510) (1,773) Other liabilities (61) (81) Deferred state income tax (791) (771) Net deferred tax asset 15,219 16,279 Valuation allowance (15,227) (16,287) Net deferred tax liability $ (8) $ (8) X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards, net of deferred tax liability attributable to taxable temporary differences. + ReferencesNo definition available. + Details Name: feim_DeferredTaxAssetsNetOfDeferredTaxLiabilities Namespace Prefix: feim_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: feim_ScheduleOfDeferredTaxAssetsAndLiabilitiesAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible capital loss carryforwards. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsCapitalLossCarryforwards Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary difference from in-process research and development cost acquired in business combination or from joint venture formation or both. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsInProcessResearchAndDevelopment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from inventory. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsInventory Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after allocation of valuation allowances and deferred tax liability, of deferred tax asset attributable to deductible differences and carryforwards, without jurisdictional netting. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsLiabilitiesNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsOperatingLossCarryforwards Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences, classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, before allocation of a valuation allowances, of deferred tax assets attributable to deductible tax credit carryforwards including, but not limited to, research, foreign, general business, alternative minimum tax, and other deductible tax credit carryforwards. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsTaxCreditCarryforwards Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences from employee benefits, classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefitsEmployeeBenefits Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences from provisions, reserves, allowances, and accruals, classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsTaxDeferredExpenseOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary difference from allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsAllowanceForDoubtfulAccounts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences from capitalized costs. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxLiabilitiesDeferredExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences from leasing arrangements. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxLiabilitiesLeasingArrangements Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxLiabilitiesOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences from property, plant, and equipment. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxLiabilitiesPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 84 R69.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Income Taxes (Details) - Schedule of Unrecognized Tax Benefits Roll Forward - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Schedule Of Unrecognized Tax Benefits Roll Forward Abstract Â Â Balance at the beginning of the fiscal year $ 230 $ 230 Additions based on positions taken in the current year 0 0 Additions based on positions taken in prior years 0 0 Decreases based on positions taken in prior years 0 0 Lapse in statute of limitations (119) 0 Balance at the end of the fiscal year $ 111 $ 230 X - ReferencesNo definition available. + Details Name: feim_ScheduleOfUnrecognizedTaxBenefitsRollForwardAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of unrecognized tax benefits. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 217 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-217Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15AReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-10B + Details Name: us-gaap_UnrecognizedTaxBenefits Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of decrease in unrecognized tax benefits resulting from tax positions taken in prior period tax returns. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 217 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-217Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15A + Details Name: us-gaap_UnrecognizedTaxBenefitsDecreasesResultingFromPriorPeriodTaxPositions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase in unrecognized tax benefits resulting from tax positions that have been or will be taken in current period tax return. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 217 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-217Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15A -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15A + Details Name: us-gaap_UnrecognizedTaxBenefitsIncreasesResultingFromCurrentPeriodTaxPositions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase in unrecognized tax benefits resulting from tax positions taken in prior period tax returns. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 217 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-217Reference 2:

http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15A + Details Name: us-gaap_UnrecognizedTaxBenefitsIncreasesResultingFromPriorPeriodTaxPositions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of decrease in unrecognized tax benefits resulting from lapses of applicable statutes of limitations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15A -Subparagraph (a)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15A + Details Name: us-gaap_UnrecognizedTaxBenefitsReductionsResultingFromLapseOfApplicableStatuteOfLimitations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 85 R70.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Segment Information (Details) $ in Thousands 12 Months Ended Apr. 30, 2024 USD ($) Apr. 30, 2023 USD ($) Segment Information (Details) [Line Items] Â Â Number of Reportable Segments 2 Â Number of Operating Segments 2 Â Revenues $ 55,274 $ 40,777 Customer Concentration Risk [Member] | U.S. Government and U.S. Government Subcontractors [Member] | Revenue Benchmark [Member] Â Â Segment Information (Details) [Line Items] Â Â Concentration Risk, Percentage 98.00% 95.00% Frequency Electronics Inc New York [Member] Â Â Segment Information (Details) [Line Items] Â Â Number Of Principal Markets 3 Â Frequency Electronics Inc New York [Member] | Customer One [Member] Â Â Segment Information (Details) [Line Items] Â Â Revenues $ 7,500 $ 7,300 Frequency Electronics Inc New York [Member] | Customer Two [Member] Â Â Segment Information (Details) [Line Items] Â Â Revenues 10,900 5,800 Frequency Electronics Inc New York [Member] | Customer Three [Member] Â Â Segment Information (Details) [Line Items] Â Â Revenues 4,700 5,100 Frequency Electronics Inc New York [Member] | Customer Four [Member] Â Â Segment Information (Details) [Line Items] Â Â Revenues 4,500 4,000 Frequency Electronics Inc Zyfer [Member] | Customer One [Member] Â Â Segment Information (Details) [Line Items] Â Â Revenues 4,200 4,000 Frequency Electronics Inc Zyfer [Member] | Customer Two [Member] Â Â Segment Information (Details) [Line Items] Â Â Revenues $ 5,200 $ 1,500 X - DefinitionNumber of Principal Markets + ReferencesNo definition available. + Details Name: feim_NumberOfPrincipalMarkets Namespace Prefix: feim_ Data Type: xbrli:integerItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: feim_SegmentInformationDetailsLineItems Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 21 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-21Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-20Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-18Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-20 + Details Name: us-gaap_ConcentrationRiskPercentage1 Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionNumber of operating segments. An operating segment is a component of an enterprise: (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same enterprise), (b) whose operating results are regularly reviewed by the enterprise's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance, and (c) for which discrete financial information is available. An operating segment may engage in business activities for which it has yet to earn revenues, for example, start-up operations may be operating segments before earning revenues. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-18 + Details Name: us-gaap_NumberOfOperatingSegments Namespace Prefix: us-gaap_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionNumber of segments reported by the entity. A reportable segment is a component of an entity for which there is an accounting requirement to report separate financial information on that component in the entity's financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-18 + Details Name: us-gaap_NumberOfReportableSegments Namespace Prefix: us-gaap_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=us-gaap_CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=feim_USGovernmentAndUSGovernmentSubcontractorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_SalesRevenueNetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=feim_FrequencyElectronicsIncNewYorkMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=feim_CustomerOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=feim_CustomerTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=feim_CustomerThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=feim_CustomerFourMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=feim_FrequencyElectronicsIncZyferMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 86 R71.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Segment Information (Details) - Reconciliation of Revenue from Segments to Consolidated - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Segment Reporting, Revenue Reconciling Item [Line Items] Â Â Revenues $ 55,274 $ 40,777 NEW YORK Â Â Segment Reporting, Revenue Reconciling Item [Line Items] Â Â Revenues 40,261 32,314 CALIFORNIA Â Â Segment Reporting, Revenue Reconciling Item [Line Items] Â Â Revenues 18,138 9,932 Operating Segments [Member] | NEW YORK Â Â Segment Reporting, Revenue Reconciling Item [Line Items] Â Â Revenues 40,261 32,314 Operating Segments [Member] | CALIFORNIA Â Â Segment Reporting, Revenue Reconciling Item [Line Items] Â Â Revenues 18,138 9,932 Intersegment Eliminations [Member] Â Â Segment Reporting, Revenue Reconciling Item [Line Items] Â Â Revenues $ (3,125) $ (1,469) X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -

SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingRevenueReconcilingItemLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: srt_StatementGeographicalAxis=stpr_NY Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=stpr_CA Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ConsolidationItemsAxis=us-gaap_OperatingSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ConsolidationItemsAxis=us-gaap_IntersegmentEliminationMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 87 R72.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Segment Information (Details) - Reconciliation of Operating Profit (Loss) from Segments to Consolidated - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Segment Reporting, Reconciling Item for Operating Profit (Loss) from Segment to Consolidated [Line Items] Â Â Operating Income (Loss) $ 5,019 $ (4,672) Frequency Electronics Inc New York [Member] Â Â Segment Reporting, Reconciling Item for Operating Profit (Loss) from Segment to Consolidated [Line Items] Â Â Operating Income (Loss) 2,410 (4,234) Frequency Electronics Inc Zyfer [Member] Â Â Segment Reporting, Reconciling Item for Operating Profit (Loss) from Segment to Consolidated [Line Items] Â Â Operating Income (Loss) 3,295 (160) Inter Segment [Member] Â Â Segment Reporting, Reconciling Item for Operating Profit (Loss) from Segment to Consolidated [Line Items] Â Â Operating Income (Loss) (179) 68 Corporate Segment [Member] Â Â Segment Reporting, Reconciling Item for Operating Profit (Loss) from Segment to Consolidated [Line Items] Â Â Operating Income (Loss) $ (507) $ (346) X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingReconcilingItemForOperatingProfitLossFromSegmentToConsolidatedLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_StatementBusinessSegmentsAxis=feim_FrequencyElectronicsIncNewYorkMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=feim_FrequencyElectronicsIncZyferMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=feim_InterSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=us-gaap_CorporateMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 88 R73.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Segment Information (Details) - Schedule of Reconciliation of Assets from Segment to Consolidated - USD ($) $ in Thousands Apr. 30, 2024 Apr. 30, 2023 Identifiable assets: Â Â Identifiable Assets $ 83,253 $ 74,496 Frequency Electronics Inc New York [Member] Â Â Identifiable assets: Â Â Identifiable Assets 36,512 39,005 Frequency Electronics Inc Zyfer [Member] Â Â Identifiable assets: Â Â Identifiable Assets 15,696 10,699 Inter Segment [Member] Â Â Identifiable assets: Â Â Identifiable Assets (237) (58) Corporate Segment [Member] Â Â Identifiable assets: Â Â Identifiable Assets $ 31,282 $ 24,850 X - ReferencesNo definition available. + Details Name: feim_IdentifiableAssetsAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_StatementBusinessSegmentsAxis=feim_FrequencyElectronicsIncNewYorkMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=feim_FrequencyElectronicsIncZyferMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=feim_InterSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=us-gaap_CorporateMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 89 R74.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Segment Information (Details) - Reconciliation of Other Significant Reconciling Items from Segments to Consolidated - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Depreciation and amortization (allocated): Â Â Depreciation, Depletion and Amortization $ 2,124 $ 2,434 Frequency Electronics Inc New York [Member] Â Â Depreciation and amortization (allocated): Â Â Depreciation, Depletion and Amortization 1,944 2,229 Frequency Electronics Inc Zyfer [Member] Â Â Depreciation and amortization (allocated): Â Â Depreciation, Depletion and Amortization 180 205 Corporate Segment [Member] Â Â Depreciation and amortization (allocated): Â Â Depreciation, Depletion and Amortization $ 0 $ 0 X - ReferencesNo definition available. + Details Name: feim_DepreciationAndAmortizationAllocatedAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22 + Details Name: us-gaap_DepreciationDepletionAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_StatementBusinessSegmentsAxis=feim_FrequencyElectronicsIncNewYorkMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=feim_FrequencyElectronicsIncZyferMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=us-gaap_CorporateMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 90 R75.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Segment Information (Details) - Revenue from External Customers by Geographic Areas - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Segment Information (Details) - Revenue from External Customers by Geographic Areas [Line Items] Â Â Revenues $ 55,274 $ 40,777 Geographic Distribution, Domestic [Member] Â Â Segment Information (Details) - Revenue from External Customers by Geographic Areas [Line Items] Â Â Revenues 53,185 39,564 Geographic Distribution, Foreign [Member] Â Â Segment Information (Details) - Revenue from External Customers by Geographic Areas [Line Items] Â Â Revenues $ 2,089 $ 1,213 X - ReferencesNo definition available. + Details Name: feim_SegmentInformationDetailsRevenuefromExternalCustomersbyGeographicAreasLineItems Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -

Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_StatementGeographicalAxis=us-gaap_GeographicDistributionDomesticMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=us-gaap_GeographicDistributionForeignMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 91 R76.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Product Warranties (Details) 12 Months Ended Apr. 30, 2024 Product Warranties Disclosures [Abstract] Â Standard Product Warranty Description The Company generally provides its customers with a one-year warranty regarding the manufactured quality and functionality of its products. For some limited products, the warranty period has been extended. X - ReferencesNo definition available. + Details Name: us-gaap_ProductWarrantiesDisclosuresAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDescribes the nature of the product warranty, including the approximate term of the product warranty, how the product warranty arose, and the events or circumstances that would require the warrantor to perform under the product warranty. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 460 -SubTopic 10 -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 460 -SubTopic 10 -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8 + Details Name: us-gaap_StandardProductWarrantyDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 92 R77.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Product Warranties (Details) - Schedule of Product Warranty Liability - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Schedule Of Product Warranty Liability Abstract Â Â Balance at beginning of year $ 529 $ 519 Warranty costs incurred (390) (499) Product warranty accrual 403 509 Balance at end of year $ 542 $ 529 X - ReferencesNo definition available. + Details Name: feim_ScheduleOfProductWarrantyLiabilityAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionCarrying value as of the balance sheet date of obligations incurred through that date and payable for estimated claims under standard and extended warranty protection rights granted to customers. For classified balance sheets, represents the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (c)(5) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8 + Details Name: us-gaap_ProductWarrantyAccrualClassifiedCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe expense charged against earnings for the period pertaining to standard and extended warranties on the entity's goods and services granted to customers. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8 + Details Name: us-gaap_ProductWarrantyExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase in the standard product warranty accrual from warranties issued. Excludes extended product warranties. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8 + Details Name: us-gaap_StandardProductWarrantyAccrualWarrantiesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 93 R78.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Accumulated Other Comprehensive Income (Loss) (Details) - Schedule of Accumulated Other Comprehensive Income (Loss) - USD ($) $ in Thousands 12 Months Ended Apr. 30, 2024 Apr. 30, 2023 Apr. 30, 2022 Schedule Of Accumulated Other Comprehensive Income Loss Abstract Â Â Â Balance, Change in Market Value of Marketable Securities Â $ 0 $ (440) Items of other comprehensive income (loss) before reclassification, pretax Â (344) Â Tax effect Â 165 Â Items of other comprehensive income (loss) before reclassification, net of taxes $ 0 (179) Â Reclassification adjustments, pretax ** [1] Â 784 Â Tax effect Â (165) Â Tax effect $ 0 619 Â Total other comprehensive income (loss), net of taxes Â $ 440 Â [1] The reclassification adjustments represent net realized (gains) losses on the sale or redemption of available-for-sale marketable securities that were reclassified from AOCI to Other income (expense), net. X - ReferencesNo definition available. + Details Name: feim_ScheduleOfAccumulatedOtherComprehensiveIncomeLossAbstract Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after tax, of accumulated unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14 + Details Name: us-gaap_AccumulatedOtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, before tax and adjustment, of unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale) and unrealized gain (loss) on investment in debt security measured at amortized cost (held-to-maturity) from transfer to available-for-sale. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10A + Details Name: us-gaap_OtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentBeforeReclassificationAdjustmentsAndTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, after tax and before adjustment, of unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale) and unrealized gain (loss) on investment in debt security measured at amortized cost (held-to-maturity) from transfer to available-for-sale. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10A + Details Name: us-gaap_OtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentBeforeReclassificationAdjustmentsNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, before adjustment, of tax expense (benefit) for unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale) and unrealized gain (loss) on investment in debt security measured at amortized cost (held-to-maturity) from transfer to available-for-sale. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 12 -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-12 + Details Name: us-gaap_OtherComprehensiveIncomeLossAvailableForSaleSecuritiesBeforeReclassificationAdjustmentsTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount after tax and reclassification adjustments of other comprehensive income (loss). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-4Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 12: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 55 -Paragraph 15 -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482739/220-10-55-15Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A + Details Name: us-gaap_OtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount before tax of reclassification adjustment from accumulated other comprehensive income for unrealized gain (loss) realized upon the sale of available-for-sale securities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 15 -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-15Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-9Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-17A + Details Name: us-gaap_OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIForSaleOfSecuritiesBeforeTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount after tax of reclassification adjustment from accumulated other comprehensive income for unrealized gain (loss) realized upon the sale of available-for-sale securities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 15 -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-15Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-9Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-17A + Details Name: us-gaap_OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIForSaleOfSecuritiesNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit

Period Type: duration X - DefinitionAmount of tax expense (benefit) of reclassification adjustment from accumulated other comprehensive income for unrealized gain (loss) realized upon the sale of available-for-sale securities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 12 -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-12 + Details Name: us-gaap_OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIForSaleOfSecuritiesTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 94 R79.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Subsequent Event (Details) - Subsequent Event [Member] $ / shares in Units, $ in Millions Jul. 22, 2024 USD ($) $ / shares Subsequent Event (Details) [Line Items] Â Common Stock, Dividends, Per Share, Declared | $ / shares $ 1 Dividends Payable, Current | $ $ 9.4 Dividends Declared [Member] Â Subsequent Event (Details) [Line Items] Â Dividends Payable, Date Declared Jul. 22, 2024 Dividends Payable, Date to be Paid Aug. 29, 2024 Dividends Payable, Date of Record Aug. 08, 2024 X - ReferencesNo definition available. + Details Name: feim_SubsequentEventDetailsLineItems Namespace Prefix: feim_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAggregate dividends declared during the period for each share of common stock outstanding. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_CommonStockDividendsPerShareDeclared Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionDate the dividend was paid, in YYYY-MM-DD format. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3 + Details Name: us-gaap_DividendPayableDateToBePaidDayMonthAndYear Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionCarrying value as of the balance sheet date of dividends declared but unpaid on equity securities issued by the entity and outstanding. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DividendsPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionDate the dividend to be paid was declared, in YYYY-MM-DD format. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3 + Details Name: us-gaap_DividendsPayableDateDeclaredDayMonthAndYear Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionDate the holder must own the stock to be entitled to the dividend, in YYYY-MM-DD format. + ReferencesNo definition available. + Details Name: us-gaap_DividendsPayableDateOfRecordDayMonthAndYear Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_SubsequentEventTypeAxis=us-gaap_SubsequentEventMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DividendsAxis=feim_S2025Q1DividendsMember Namespace Prefix: Data Type: na Balance Type: Period Type: EXCEL 95 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 ("MK ED'04UB@0 +$ 0 9&]C4')O<',O87!P+GAM M;$V./0L",1!$_\QO;=!P4)B0-!2L+ (/>QLOD&1#LD)^OCG!CVX>;QA&WPIG M*N*I#BV&5(C(I(/ !47BK9.7:=N')=HI6-Y #OGDK7A.YNJQ<&4GPZ4A!0W_J=0U[R;UEA_6\#MI7E!+ P04 M " K:P)9?T$*8.\ K @ $0 &1O8U!R;W!S+V-O&ULS9+! M3L,P#(9?!>7>.LT&3%'7"V@GD)"8!.(6)=X6K6FBQ*C=V].&K1."!^ 8^_G MSY)K':3V$5^B#QC)8KH97-LEJ<.:'8B"!$CZ@$ZE@M)' MM4<0G-^!0U)&D8)6(29R)K:*DC*O+QC#=ZQH?/V&:8T8 M.NPH0556P)II M8C@-;0U7P 0CC"Y]%]#,Q%S]$YL[P,[)(=DYU?=]V2]R;MRA@O?GI]>\;F&[M1*K3./Y*5M(IX)I=)K\M'AZW&]8(+I8%7Q5<;*M[*6XE7WU,KC_\KL+.&[NS M_]CX(MC4\.LNFB]02P,$% @ *VL"69E&UL[5I;<]HX%'[OK]!X9_9M"\8V@;:T$W-I=MNTF83M M3A^%$5B-;'EDD81_OTV23;J;/ 0LZ?O.14?GZ#AY\^XN8NB&B)3R M> +]O6N[!3+ MUES@6QHO(];JM-O=5H1I;*$81V1@?5XL:$#05%%:;U\@M.4?,_@5RU2-9:,!M$U=!)KF(M/+Y;,7\VMX^9<_I.ATR@6XP&U@@?\YOI^1.6HCA5,+$P&IG/U9K MQ]'22("R7V4!;I)]J/3%0@R#3LZG5C.=GSVQ.V?C,K:=#1M&N#C\7@XMLO2 MBW A(5M>5 TR M6'!VULS2 Y9>*?IUE!K9';O=05SP6.XYB1'^QL4$UFG2&98T1G*=D 4. #?$ MT4Q0?*]!MHK@PI+27)#6SRFU4!H(FLB!J4>"(<7K;YH] M5Z%82=J$^!!&&N*<<^9ST6S[!Z5&T?95O-RCEU@5 9<8WS2J-2S%UGB5P/&M MG#P=$Q+-E L&08:7)"82J3E^34@3_BNEVOZKR2.FJW"$2M"/F(9 M-AIRM1:!MG&IA&!:$L;1>$[2M!'\6:PUDSY@R.S-D77.UI$.$9)>-T(^8LZ+ MD!&_'H8X2IKMHG%8!/V>7L-)P>B"RV;]N'Z&U3-L+([W1)072N0/]J<_Z3(T M!Z.:60F]A%9JGZJ'-#ZH'C(*!?&Y'C[E>G@*-Y;&O%"N@GL.!_':-*K^(+ M.7\N?<^E[[GT/:2MSAD6R4)RU3393>* M$IY"&V[I4_5*E=?EK[DHN#Q;Y.FOH70^+, Y/%_GM,T+,T.WF)&Y M"M-2D&_#^>G%>!KB.=D$N7V85VWGV-'1^^?!4;"C[SR6'<>(\J(AIJ&&F, _#M0X=Y>\U^89Y7&4#04;6RL)"Q&MV"XU_$\%.!D8"V@I%.O40+R4E5@,5O& RN0 MHGQ,C$7H<.>77_CT9+CVZ9EM6ZO#*7<9;2)2.<)IF!-GJ\K>9;'!51W/55OR ML+YJ/;053L_^6:W(GPP13A8+$DACE!>F2J+S&5.^YRM)Q%4XOT4SMA*7&+SC MYL=Q3E.X$G:V#P(RN;LYJ7IE,6>F\M\M# DL6XA9$N)-7>W5YYNTB42%(JP# 4A M%W+C[^^3:G>,U_HL@6V$5#)DU1?*0XG!/3-R0]A4)?.NVB8+A=OB5,V[&KXF M8$O#>FZ=+2?_VU[4/;07/4;SHYG@'K.' MYA,L0Z1^P7V*BH 1JV*^NJ]/^26<.[1[\8$@F_S6VZ3VW> ,?-2K6J5D*Q$_ M2P=\'Y(&8XQ;]#1?CQ1BK::QK<;:.,0QY@%CS#*%F..^'19H:,]6+K#F-"F]! MU4#E/]O4#6CV#30,9FV-J/D3@H\W/[0#;#"Q([A[8N_ 5!+ P04 M" K:P)9P:U<(%-@ &'AL+W=OF\$EP^4_8SW1/"T4L<)>G58, YX8O=Z0B#Y?#DN?TW6B$NB M2"C!=?RW%!U4YQ2![S^_J<_RFX>;V>*4N#3Z*PSX_FIP/D !V>$LXBOZ_)64 M-S06>CZ-TOPW>BZ.'=L#Y&(@*KX:^:7 32%@M0B8%KJC"=^GR$L"$C0%1G U MU259;Y=T8RD5)P=V@FSC,[(,RY%B R;.MPTAG_(^"BC MCN6C2:S!9USQ&??C,TF2#$=H10Z4<1DHM0YGF0ROJXPZ%I0FL0:HTPK4:<^&MQ#",8'E*ML-2:^UPE$II*<..I:5)K$'KK*)UUH_6+$QPXH?0LM8<0\]E]GF, M489@D/^2N, YRPHMQ! M8LA&;@;P$FG34PL^D%0&3!ET+#!-8@U@%Q6P"^7]S=W9"DVR(.30Q":8\32,J@2-861AT"K9#4<<=2TJ76 MQ/2NZ#7[=6E+PD(:B-)5Y**TJ.B0JJK5UG)5+7 T.4UJ37)63<[J.QBD/HP$ M#P0S-(.=LJ[HID.LE9@R[&ABFM2:Q.KZWU36Q\'C5C:Y=F9JN=F#E)C6(E^7 M6I-87>;;_>K\%,9*GS*HRR U [1)A2)M1V"L] GZL2$O'-U$U/\I+3:Z3G'O M?KOS%ILUFB_<^]7R?C79>%-T\X!6WLQ;>0O7^X*6D]4&S>=S%-:7D<)&[>/@ MDEAU23M&8\3W1$P[A$F8#_'1E]>45J52YRB+1P91G _SR'?Y\>OB9\Q.![$ M,71$WHN_Q\DC@:HJCL,TGV)CP76!ZBRA(@(*ZO\.[#^8?*(Z [*,L"QIU% M6%J>:D^B ($ C*!X2S..P-_2+5C^\\@GTA;DU9+I$NMV9IJ4V2.E0:*KOZ MVV]3I]-QM:I-=:DU:=;.R53;G9+FBCR&*0?WQ-$"Q_)Q4RTT6WE_?H,\>T#> MK>=N5O>+N;O^+-)1WB2UVBE=:DV(M:$RU5ZGA.A"C\ @@^=)0%[0'^15BE$M M98@?^*P#"DUK>9)EUJ36FV?S%[^:0:=)UID,71B4EYJ$7-X;IR:4E9:?9,N MM2:KVCF9:J]3LMK@%S0/H)F%N] O^CX%.;6D:0[-B_/3T_&9E)Y6$Z5+K3G_M7+LH2VV"JB'C;=@'<)^+20^4SW9DD+B0OS20]GP=ZE-/.JFML"K/V5 MI39%Y91+PR2H/%:'W'!H.$-;VL.I(X_&)A'FRJK-E:7V0V6[^XM$T?!G0I\3 M* UQ2A,H%N=IFLG3MD-S0:78M#HL76I-;+7#LM26J,3VG4:0EY@50P23FJL. MI1986LV5+K4FK-I<66KG\U9[E!E:3'L+_R"Z-[DC[5!LF8941QU-[2-,A%6;M"$N])%)26X.=BH0O.^!$6JUUR+3.KJGCCH;U$1[!JCV"UIF#=8RAJ=UD*7R=RM-2K=.V MBJ<..QK61W@"J_8$5B]/X,6$/8I.['=0X'MEAJH%VS-4JSW0I=;$5ML#JY<]M6&;;*/31+*)8NORD5CEV'D2KVK14&^=JXNFFIVO;L7([?#EZDM"QZ_+?-OK, M&+D4J@D_7R. &BPA4?=C&SIK>%>KVE276I-I[0AL=0E?,IT$:BGG]\^H)SH M?2)U!1V2XS%ROTY6M]X:WK=H-O=NIU)X6NV"+K4FO'%CN,@W151AUT-+:/, YV;1SL7L:APK:D*0=O_^_PT#H1TJ%HFN.Q M+>6FU3KH4FMRJZV#W6O]8;D"'X]F^*6<@4N[1Q.MJQ!:U::ZU)I,:X=AJYU! MWM]-&,'M34\M,#9/I9"T&@E=:DU(M9&PU0@EN;+S7F[:Y_U[1 YNW"&SMB0 MSKVI0X^F]1%.PJZ=A'W>)TUOPU3,AO3(3IU^P-6J-M6EUD19NPM;[2XV(8^(M6(\VK4_;7]^6MZ5NK$-)K(#3\%C711\.F*$G'&4$_6*>& 8Z$(;2/69$]MBZ MJY8^&NE'K$@XM25QU&L&&X:#?)+N-=[22$:R0V#FS>]DE-1A1S_]_!$FPZE- MAJ-V!&\MK7Z$HFUQND-H,5E/)W]*>6FU$;K4FKQJ&^'TLA'OLPS*89%1*;K/ M.-1WB6AU4H Z'8%;JIV^,_,78_O,.GFQ$S2/G[1RGRQ?I> M\0I-M;=ZQVF2O]DSJ@\O7I"ZPV("*D41V4&H<7(&!1(KWCDJ-C@]Y&_A;"GG M-,X_[@D."!,'P/<[2OG;ACA!]>;7]?\ 4$L#!!0 ("MK ED2XK"G-0(M *4% 8 >&PO=V]R:W-H965T&ULC91K]HP%(;_BI5) M^U21$"[K6!()VG5% HHHVS1-^V"2 ['J2V8[I/OWLYV0,0FB?DE\.>_KYS@YM)ZJ$?%$Y@$:OC'(5>[6DG<3W59H#PZHG"N!F9R\DP]I,Y<%7A02<.1&C?A@$ M8YJAPKTD1[@#2JV1P?C=>'KMD59X/CZY/[C<32X[K.!.TDWGLW7HH@STNJ=Z(MZA&:?$;6+Q54N2>JZMB^"4Y+I05KQ(: $5Z_\6MS#^>"CU<$82,('7=]D*.\ MQQHGD105DC;:N-F!2]6I#1SAJ],\:VEVB='I9%IF1*,YKS^ON:?(U\;6;OII M8S&K+<(K%OT0+077N4*?>0;9_P:^X6FAPA/4+.QTG!:RAP;!#0J#<-CA-VB3 M'#B_05>20J*?6[RC\.M2BK7!\+*!K8R)*G *L6=^?07R"%[R_EU_''SJP!NV M>,,NQ9OA1E<8NM6?]E,5UNT?7S:K+9/*[18K#N01BW2Z$U(#T0R-+^_1-5M M$ YO.S#&+<;X31@+D5[].;L=ED"/A%*X0:L?EX#L]A)A(^N02B4BI+KNHK: MU;8'3>O2^Q=>-[EE@?"%:*P-]*@]\')@33%MM@+;&C3M]IF1Z5BH++HD[23[]3O*CF2+)SK%^B61K./Q.?)XST/RXD'I;V8A M126/RZHVEZ.%M:MWX[$I%G(IS%NUDC5\F2N]%!9>]?W8K+04LZ;1LAJS*$K' M2U'6H^E%\]N-GEZHM:W*6MYH8M;+I=!/[V6E'BY'=/3\P^?R?F'=#^/IQ4K< MRUMIOZYN-+R-6R^SO2&O2%F3+PNU M-J*>F8NQA9Y=^W&QZ^7]MA./#P6]UEK6E@aC(,YW6#Q;!S'NP*VM=V8E"GDY@L5CI-[(T?3U+S2-SK'H M?I*$@UAY&RL/>9]>"[,@,&ND< _R^[KQ8E$\::T.<,8MSCB(\ZHHU!I@06TH)&"\J^0IJ:&,J3D1%50;EYG&OVB M-"+"$LB*LFJSJHD1/E'O$\0&TJ?$D66>GTR'G/:0X98 ?X4 M1Y:UR+(@LALM5Z*<02$JU%(2*QYQB)G7.<]Z^!"3" >7M^#R%X&3CT"O!M+4 M):.R"ZDQB+D_< M47I.7'8(6];WI)*@WW UPOWAC'A_B2%6&<\'ZCOMB(R&F>RS-%:7A1-4CG-1 M?#ZS3.*D#\\W&AK8CGQHF'T^N9H46/G49Y4\\X!A1D//VC$/#5//MC@%H/FT M MHDZ=,B8I;%\62 ?6A'/S1[D6:L2G%75J4%AD2%(PW2V(\JQY_E[3#HCM9H MF-=:4;823TZ1M8L0),P,+QP^;X%$\,HPPFYQ&@_,44=O-,QO %>O8=GMS1&* M$6&N+/6RW+?B$SZ D77TQL+T]HL\" M^T@6,)^[&$WYI(\2H;@\R0?J">LHCH4I[E"+'<,(GZ)G3_W=T>-[4,1R/@DKIUJKBVT)5L.4PC5[(SIO] MFWU"!1,/\N6/"J:?Y>TP]HXW>9@W;_1S$3)N%,@9>47?1A'HIJWVZYR(M5TH M7?X+-BE\,0L!0%PEV#V2TA@G8IHCA+4U%AX@>="A\QG4.ZL+F1P&V3$L/\:P MRR5(EY=$R*+3:"_(R6E"&1*G^YT^_[X7M' ,=PZV/(M1'SSC+ &!G@=RG^8G M@+4_FH@5H!D8T+TCVK 6N)K-2E?ZH9"Y8Z2SLH:=XZJTN"[D/LLG$>=]98B8 MQ1/*!X0+[\0 /WI0NUZN]^;"8";G95&BYS'<)_DS%D6L7W-1NR1E Z*%=W* M'SMHW2"-L8(.2U?H(LABPIE+'DI,U#_(CY,)70&LY] M#7'6WZ:&;0Y#[H0&#PN-_:EI3A\;P:;EPEV[;>3SV>E)!7L0'+FO(+R"$(C'Y MQ-TI#!Y6&%L-.X.\@4)%3G$G>U+8LR,Y4/RG7>R@_^@[&B2XP=#R+V+%.Q$ M S'#3C3&>Y> [@;V3Z'OR]JYIQ#N^AM!@[T]E)S^V+5JKD7O%/6JF7SN)"P MK=?. +[/%>B4W8N[:FROEJ?_ 5!+ P04 " K:P)9V 4I#2\# "T"@ M& 'AL+W=O2CB@$T>4YXJL96K'5V:=LJC^&AZDQDD.*3N9)U;B4"UME$FA4."7<]AQG M8"><4I58P*O:F,AB)7'.6PE02E2<)E2_7P,5J;+G6>N..+6)M-NQ@E-$%S$#? M9U.)*[M6B5@"J6(B)1+F8^O*O9RXA4-A\8W!2FW<$Q/*@Q"/9O$Y&EN.(0(.MH382%"]+F #G1@DYGBI1JWZG<=R\7ZO?%L%C,]4P43P[R52\=@ZMT@$^<2G72 M%G,IU"^$S/_',E9V0O-T/LV#KFP9AKR;L=+1). L?-!2BQ@;)?P91D5)(EMY3EL$I,,9%FWK>R]7:XM\BZ+!G> YNZ_C;OJ*IKK6$CV"Z(VT%)SL($Q<+:3 MW&W3@!W4L(._@F5*Y>V@@QV(;0U]_@;H@VK@?"=Q>&SO5,%K5@W:BYKVXF#:UVO@8@?AHN]Z6YPM1OZPUX[I M.G\.-N?-H#C'*(V'$TL7K<>3TX:[70!M5O[0W\.[<1"[A_/B1!8^Y-^RJ7+^LR:0W"W<';B:#+I,2W-T8*,\]]H7+!4D4XS-''.1MB \AR M1"H76F3%E/$@-,XLQ6V,8R5(8X#/YT+H]<(,+O6@&OP&4$L#!!0 ("MK M EF^X3AQH 4 *,7 8 >&PO=V]R:W-H965T&ULK5AM M<^(V$/XK&GK326:.8,G&AC1A)N'ZDIE>[R:YZWWH)(/ M2S+2H)DO;7=V4; M&]NRR'7X LCLKI[=E9_=U#C=:;;Z]%(+3I*;%D& M_ZR$3*F&I5R/U%8R&N=*:3(BGA>.4LJSP>PF?_91SF[$3B<\8Q\E4KLTI?*? M>Y:(Y]L!'AP>//+U1IL'H]G-EJ[9$].?MQ\EK$:5E9BG+%-<9$BRU>W@#E_/M2604S>(AO!YY!Q!*VU,8$A:\]F[,D,98 Q]^ET4&U MIU$_GVP_E/N/#BSH(K-1?*%QWIS.Y@,4,Q6=)?H1_'\"RL=&AM[2Y&H_!,] ME[+> "UW2HNT5 8$*<^*;_I2!N()(8<]"J14(&V%H$?!+Q7\W-$"6>[6.ZKI M[$:*9R2--%@S/_+8Y-K@#<],&I^TA'\YZ.G97&1*)#RFFL7H2<,7Y$@K)%;H MPY9):F*M$,UB-!">H8=L*5+$+GX52EVB(?K\] Y=O+E$:D,E4XAG MZ--&[!0HJK?H36-],](W&P_6I8@[PN0I "2R YJ]7]QUP_"H+?F[/[[%71K.*/_KC;J&TA#/^ MIRU:A;' ;LR\^-=J2Y?L=@)4TSNV6#V_77HF8PV_@\KOP&5]]LCV M+-LQZY$H-,>YIB&C_6P\)A$D:W^,OBL5>%455(-6.,*UM@):RZ4-F^ =, K M+(1'&_MA.,4M>!8I,B43.[RP@A98]EU 7LX4D[U5VIJ\1 M.^!)7ARX@ J1N5RDR..(=V)V.8OH ONI)M4?^*UT%J$<%]XIQ7:J1-MR<@0 M8%[2;V+HUX9QVME^[.%I"V-7:!B$?2'%7EU2/">;?= ;)BN(920OKZV\[YV3 MRLYEK>GW42G%SO0\'"<%08_"LSU3.B^H5N=Q-TEAFT$L0L/0"WMR1&JLY 16 MS2&U4&WXB/=K;'7/D16J7$?P+HB8F?AZ3E$;U'&M!6KWT41M9%V97H*!:X+ M&'97L&;.%PP::U@M6,967%^BK11[GK>*RG2@SN:OMB9I=RL<2*"LV%JGA M."!]OM15#[O+WL7]_X7=+7-#[+<9T2)U5,Z;F.M2B-VU\#>8=$Z286FCV4M, M.V'M2@W'P)H]$.N:B",G'78@(]!Q!.L4XIOWRW9J=);;;Z;&,UEKQJ NL]A= M9^^IXLNBR()D9V8-*+L95#)U'),\&.@"AH5W(DFH5/53>UZ+3:.CC'E7XPY! M=:6&#;&F3W4QQE-G7K_D(R*X0O=0EM?L/O L*PTN K>V1/K+/+?G-@S66N. M476M)\Z::DFL2=]3'@EKSDI[C38N\-M5SR;E^ST,1^H*3; S98YIUS'>6MUP MM@+?FL1S66N&I6X&B+L9>!6)EC9.D*A%RD&BI&X'B'M" IQ)1A/^+^1M3>&$ M 77" /25:,I(X,UCRYWDFC-E?>/(60?F]UFI.->5R3$?=[5#0MQ M-RR?A*8)VKWR.)]THSO%=]SHB@2!U^-&W=00]Z3?I,O3Y!&]BCRZ4L.Q%[;) M8W1TW9DRN U=/JIODNOU]M/;_'U_/BOK@V4UQ?O\\O5Q1* MV I,>E<18)+%C7"QT&*;7ZHNA-8BS7]N&(V9- +P_TH(?5B8#:I[^=E_4$L# M!!0 ("MK ED@[T!1]@8 (L? 8 >&PO=V]R:W-H965T&ULK9G;;N,V$(9?A7"+8A>HUR(IRW*:&,AZ6W2!'H)-M[UF)#HF5A)5 MDLZ3AU]2C?WB8;T:Z?)3JF]YR;M!3653Z:K(UIKZ8S72V MY273'V3-*_O+1]J2&?M5W<]TK3C+FT%E,2-1E,Q*)JK)ZK*Y=J-6EW)G"E'Q M&X7TKBR9>O[("_EX-<&3EPM?Q/W6N NSU67-[ODM-U_K&V6_S3HON2AYI86L MD.*;]DUOEC'D1O06/PM^*,^(Q<*'=2?G-?/N=7D\@IX@7/C'/![+\'ON9% MX3Q9'?_NG4ZZ>[J!AY]?O/_2!&^#N6..KV7QC\C-]FJ23E#.-VQ7F'_R\5>^ M#VCN_&6RT,U?]-C:+I83E.VTD>5^L%50BJK]SY[VWP "W(=F;IK1-AI1N66\-O?]> _0]$A7Z:RMWFE6YOIP9 MJ\%YFF7[^WUL[T=&[H<)^EU69JO1S7.\V,',RN^BX"\1/"1!#U>U^H#HM&/MB$0D!@2M7S^^K/VSR$54F M2X[>%5+K]U"TK8MYX*EFH?5?+ZTR_=P&(5O-)W/(]Q9")E-PPD6G*/D@V@RN@4*IPR3F3.Y=& M[$QS\<#N"OXCDF;+%6+6QO[@)OZ1*<4J\XSV>Q"*;%$ML"#R C2N'(TBZR M](S(1/5&LZ)40:FIIV*)R4"I;Y-$:QTV2E=!7?9F<=U9U<. 5JQPI(X!*8 M2QQ' XF %4F6(QL%1SUGHM,RK3Y;+'SCQNT(I'FV4TU"!#D2>4*&4@&313IR MZ/ !$?&KE&IF-5H.;L239:/;L(<[&)2, _2Q AYI]F[$\@4DOF00E_US6A7SF M'-WQBF^$077!*AW*&'N'1U,W3X9:?2,D"C/!R,2*WQQF.PT3?LNK>YC5;^!S O$]CA6!WHA@'.P[B M\ERROY6WX\GHX8G#]+VSU,SL8L\]# [)U>W\:F;3*R7#TT<9B:MJ(URM9:H7,* MH3!)A_H@JF(\DJYQSTPN4N!'^0M4Z ,K]4@!&!$\ MDGE)CS42QEIWE$])]#E%#SFUUP@@+T['1/8T(V&:O1R8?H"1<$/6GI13JR0,%9?<,MLZ@=!%2:(IG/ "N/%?$1YCQN2G-7ONU9!OZ;?)T&,G5L6O)6WXUD MF49.-(([E6U=DVKKY5=7^,1'V#!# R933-.1(H'TE",GV[N,\WN\FVEVKQ-MD_.R;DK1L^+P\>;%X9O@:.)F,)9\>@B0,P36KA6%%2^M\UG)C7Y7>#]@+#ZG%P0/JS; *D['3GO/FK 1JN!CY7AKMU! ,%R(V'K05D1,96JH<[#G=.V'SP.)%##!BV$7,3MXK5ER==^\[=6H M::[;]X/=U>Z\-\G7S'G5P_2.^6+?OA7LW[6OJWYFRN4>C@F^LR^C#PBI2[9O? M]HN1=?/R]$X:(\OFXY;;7EXY _O[1DKS\L7=H'O_OOH?4$L#!!0 ("MK M EGU;@\TWP4 (,E 8 >&PO=V]R:W-H965T&ULK5K; MD&D M0.B+K6+1TN[!8L\N0!QS_$CH/5MAS,%3653L?+#B?/UA-&++*9ZX1>T_6N!*_ MW!):(BYNZ=V(K2E&6>-4%B/7<<)1B?)J,!DWWUW2R9AL>)%7^)("MBE+1']^ MQ 5Y/!_P:\OKO*[%:^_&$W&:W2'KS'_OKZDXFZT0\GR$E/AJ2_T13-Y,9D;Q/"4%/_D&5^=#^(!R/ MVA3\BCQ^PNV$@AIO20K6 M_ 6/K:TS ,L-XZ1LG44$95YM/]%3FX@#!]?M<7!;!U=R\,(>!Z]U\.01HAX' MOW7PY1'Z0@I:AT!VZ!LA;!U"R0%Z/0Y1ZQ U9&VSVU S0QQ-QI0\ EI;"[3Z MHN&W\1:,Y%5=BM>8 -CG_"8;@^_4,G+UY"][4-M]69,-0E;'QB(O :OC1L@WB MXS8(MS>(LB3M*.#?+[B\P?0_#?P07G-+_9 M<'138,")F#L5%)I0TR-&$I&RKMM(E-6NMMQ=;;D-CM^#\Q$5J%IB@#BX6-/W MP'/> ==Q75V!;)&"!JE>/A\FB9O$X]#(?VJ41 E0=BUFJE60]!KM,UFVO, M)*2%QL3W)9Q4-?+#,-Z'WDF=MTN=]ZS4G=7-MQ*$LK?/2N,6-932"",YD\;1 MZ^WO UNC)3X?B/V-8?] !Y/??X.A\Z>N@6R"S=490"*)&)LCIA: NOP[.JX M]HT\B^5WV[SUMBS67-8L@:*)?0>>W;%:U$&.IY]I>A"5Z+85Q+I!5!J%6-P MIS*GQN1)M-D<+E7GY\-0WW7!CHW@U6PAYTM$VAPQM03683S<,1X:&6\VXF'+)N!)2G% SY##?OXJ;[&.H9#11=JQ%([T6XTAKX]08 MPZDM:A-L;A-L81,LM036J8IX5Q6QL2J^\A6F33U0O*K/R@]8'O/7X'G&F M%^LY1T^Z>C#BGIB"J4VPF4VPN4VP1:SNOLJ3L=FF0W*R(SDQDCS+'(,BT,F M6(L3GHY,H_^I9";J9IAX@;3:SVP..;<)MK)EAY+1H=0Z.P%",=(Z5^B-[=] M"LX*PO1+MAGC5%JMHLU:M$YB@D#>3^96!UU814N/3J'+[8&X!%^B 'A:BJ$J M 7B1_&356G46E01ZL@:@,1NZ0>@JI*B##N53BP9+7NDT)IX;QSW'$;@74.#SM%!2##*#/I:OJ %[D15$HI],X_LF=8!-MKIE$Y$.9')M#IK;0NG3O11]H5GU> MJ@:TL!UA+)&95H45/PCDMK$JY5A%6UA%2S7I"&#?7K97<^KY9QCIQ.H'AM! MG,2R@F".Y.3.M:H$645;6$5+;:%U*V2O,$&SQ/02P:&%/&SO2&EO5;>)?%ER M,,=V,LLVT196T5)-.F+7[6GOO5@$7Z<6'6UM50RXD@1!\U1G-S:5H4FJV@+ MJVBI+;1N=>Q5*6B6I9YWD+&IMTRMHLV@*HP%0>++C\Q6Y2>K:.FQ&729W2M+ MT"PM]1QC?"W!L7J,":#\SQF-5>!XLLX^TY@-7<=Q(YD3C9URC%%ME&.,:N(E M<=]_5>!>M(%FU>89QQA]+E7)0>02!$CI].FT#&SBC;73$)SC+&JU-A"V](] M.GB[I'X]ZONB=WG%0(%O!;SS/A+U0K=O_&QO.%DW+YS<$,Y)V5RN,,HPK0W$ M[[>$\%\W]3LLN_>N)O\#4$L#!!0 ("MK EE8'DP, AX !A8 8 M>&PO=V]R:W-H965T&ULK5S9;MQ(LGW75Q^QD &J+(V+Y*[M#!,L]C;F#^\ BLZHX9I'53%)R]=??.!&1&ZLDN^_,0[=+7#(C(B,C M3BS)[^^Z_K-=&3-D7]9-:W]XM!J&S>63)[9KUWWK[[OQJ&I6W/=9W9N0L?Z^5JP(4GK[[?%$MS8X9?-]<]_??$CU+5:]/:NFNSWBQ^>'1UF:3 0D?&[COG(M3XD7X]]N]/?,_$R+ZQYTS6_U=6P^N'1BT=991;%V P?N[N_&^7G*<8KN\;R M_[,>?;\Z:.L'.W0K?5EHF!=M_)O\4T[+WPXOB>%T[UA5.F6R9B*M\60_'J M^[Z[RWH\3:/A![/*;Q-Q=8M%N1EZNEO3>\.K&Q7F_K%MD5V79C>U0M\OLNFOJ MLC;V^R<#S8$GGY0ZWFL9[_2>\4Y.LY^Z=EC9[%U;F2H=X D1YRD\=12^/GUP MQ*M-/\O.CO/L]/CT_('QSCS'9SS>V7WC[;*9_>MJ;H>>-.1_]W$LXYWO'P^[MYM)NBM+\\(BVA37]K7GTZ]J_.7EV_/(!:L\]M>W[#>WB(2O:BC2W'1_CZ8MMUE)>M33AMCT7366@^7;)4W? M32%Y9HIDFOL4KM("QAS&OAHS%\^PT] M3=Q7@>727Z'!%W5;T--%DUD:PJR9%']_&2O#K!.::'KM;=23 H^ZNI='M.+=U51<]9'^(X?[ZEQ>GI\S\U\G+C%C7 M&Q_-LH;NMH/>>SS+/[J%Z6E:&F/HW(/OWWUP;QF M;UF];K:6ED.EF_-=FG]MDX%W!UPASG>-<1U]LF4*UV1PR IN>DD^EA>.CP5 MXOYG2S+9\PY?#ZOP@32RJX)U6H&!L%RV8+=D>3%,4Y-M9_VB#53&&CC+?K6\ M5]Y9VB/T"$F)E-)^BUJNL#'FQK38:%AI-SQ6J!ZVY&N&5?9K6V.$&[QGLZ5I M3<];FD@V&]PI@EW8A*WB./]U=C/+_G9U=>TX9Q:A^#5Q1AN>[(O$"G1NOA, MS#I&^,'"$A[8B"B&54&[=K&@K9(5:Y7=[U3 64LK9ET]E@$9N R&FX0=(MH:&Q5V1_Z"$R^ZZ+8TQ-AAZ 4U?]*03 \O7TTDZ'EGA0+ZJ9DZ*// R8L-@ M)3'7T.6QX+ S>C*&[6CHW[*C\7B'8LLLX*(L,/1T!WA7QIX0R.NN\HT.?U! M;PT=F6CU+A9FE6C%Q8YJT MQY='#8$AEKX9Z!W"&>7G(\";=$Q1?&*T(_,\%%\UZ#:4Q'?GV5O"KO*WM'R MWQ:-[.K8;V#%ZLKT)'?

3#RS400QO12MMZR$B=$60BA2QJ6FPB@5A!UE55EQ: MA;$G,"=H# X7B,VH_,VDO4_MR1EI!NQ#;$?-D8,KST&*U/2[8X96B6_53TG\U0 MS!L337X97[:!)M8#BYU"[)9*#(##?(@>RQ,M.>H61ZHEHIB3IS&4F*/@%LCZ MM"4[JI]A? _:1 M"L,VW05JH_Z 1^ 9L:-D0MY3$:.P?&2$*[5E[*YF^TQN)P-M-(SU1GNX;]F^?;'.9@[;6L)&I:&-/U?17S44EK+JPT*_ MD;W\(S-Z&5[J_4MYUAI2/M5>UCCGJ2@4XU@30_-:2/@&4^>7 AN>Z"6-6)*= M@(VX[6IL*!D$>\C[2_K5;+$ Q2X9 B. WVA#DX1I*-"OMD@72LPYB=T1 K)+ M>KQW@$B?
I\!Y6#$4HTMCSXB0*&X[@M<$5DBB"KY71;MD%Q*&W!1;\>ZF7]O9 M/I&Q@DPD0/K-/MHQGHNY+I+52+985)![^AO00&5P71UZ]^WWO]B(MK\LE:0 M4$0(O7E'RD,2HW6CA6/-EA7Q,\]@),G0#=L\NVX*C5O@SCB*N8QN; QMXVYC MBIA5N'-6&5:4LAS7HV@UF3'$/B$((3[(T/VAF.\=V=]6F*R!SR
M(@/0&JP^XU468>&:U(X#HYK$"^LLH),Y(P.\933&*L4KMH.5V&U#S^9F5]6< M20L0D8W3R.$N0X@%:9EE3UJJ;1,4&H0Q"MIGG>0)79S(/ &W$@AF%\B*\F&A M@=':O>4'WYWW<&R!H,&=FIXEVX<.'HF2@:5J7T,6?.6)&T]XD'EZ<"@F.. M(:A;..]0ZF"7A-P8\^Q,#0O5Z:M(IR_3VYS2^(IY +P>AR !.](''1XA.:,>4D4T;IR05*'@8\UB;#+P M;1,]H=4]/U:.V&", M3I24' &53N)
[PO"=AN6S30/0X'KCX9FAQ^&.'M:@F!V M=#]_A7J_:M @^NE6#..RH\#.O(>O1:K^ K,0 S"6C/X@:,0) G7%>*LO[A 4 M$$HM&MSO^L]'=7M$/+". <7JI;FN[HZBN$AY*MV.@%S4&-!^$<+9WAUZ0,-V M"9M^:01FP[8+.&,ALHK.-&TD5"T#&2'HCC-);H"()0*#/79^S@%>FJ*)8"0^[M")J8\I@O@E'B=S6=QM8C17RW2'FSK:F#F!'84/S="WSTCM<'HRPTMXE)8G/R M&O10%+9&NKRJ$8;4P&H OU;!11Z,5J".5(*$G$1SZ[R=X6A'O4B*4D@%?#;DB&-*6**.CN(TWC]D3I8'FP-DD6=4.K&^G- SD/L0S\N@#\CP1T.N[?QL0BFP'6U5Q@R1'@*?
2:5D1T/ TW8S3@S[8"UD0R&_PK=.'U2@$+#5)R+LD4I+:2 M%\.?8UL/Z=YD U9)]RUZD08GM'@(#DC[@QY;2,R\JQ>[ )M7@2Y2DY)]@* M/H F>!R5BJB84@H9FTKLS,3=$U+N"+;TO-LCL="4K<'*%#V%J; .@]EUM)Z"+ MV5,1BX1I:53$$2P8@'+8/JPWG ?._LP,S&Q&IF'1)B3KH=C_Q\1Z*A^I=0+
M3EZ%*$C8PA";J0EP2C!2^O(^DO.$F#CQ4.Q3&H%S?'%N)HB*]$!1FX%ZB*X"0XB#<6-J.U+A$:,<$N"YM(K 4* M)I*9Q:!OX#@^AA3MI;^;HECV(,UFD=QU_=O*F714CM(X]JX5$<7JDU^G+E M+38MXBEH-#C5NE1WQ'4"S;%JO<89O#R5N/J816/$7AJ?9Y4=1&_+[$F8PD[7 M2A2"(OGLY=4]S(#L]$';1,91.[^T5*K33)DL%V0<_TW.=[!U'<^,J M[\;ERC.DV>'@FT0T[6W7W(K!XQA5%:RV:V*@>X1RF M7^BBJGJ)W(PKPPB 9U.TZYP%&GC25T:M(B$SP(&>%Y7^CGF169Z$,I:_NHE@4 M$?+-.H-PW8#1(B*TQ[OUsL,XM'\KE?!/4!AAN)MV%3LUNY1&*>E=D='Y54N M1]MDNS!*T9A^#YUS4Q8(WAE4NHM59\28,6#"?FW(ZK5BG_"TSN[F<&D])U0, M=%N[\F=P=:0C-)A!
(:\TC#YZ1&$8SB7D8.1BY@/Z U8@3@ F.;V.%$M).]/F MJ2087ZJ9$@(<6X55)# W<"8B&8I:MS&9D@SD\F]#X7 ?6U&MZ2&W(YD;&L75 MX\("A(0R/83$)?D/U "4E;C\0DPL1K%\R?AB[PT\55K&BQU6"4I]*XC:Q2LO<^%[.K8CCU5 MG7/18D1CB OVE=ZYP@C=ORN @\4X;B-I[S6+[V"!N<(6UW5=X'B?*+Q]++#(7 MC< 2+9?H#N"5+Z0@. ^& ,RR/_8,*XCC:C%+=DK[VE9:X'R'W@0B2
MSR/I>Q20AO*6VN!Z32/TP;[E/E3$+M,5F5KJ/=`JIY#H(<*O-JI,*)]I31)Q M[XK*P8YSIIN+(60!;HN>@PX,[P>+\H[D&0#0I)8N.[/(VG$]%_52VL16T6:. ML]0N\Q* $ZZT!><20Q3Y1?T@;(?
JDM/QBJ:8R.YM!F)#A]+)7;2X+EY:KE M=="@[.TB:^)6+.BJ.,4<[B5F7"M 'R2;KF)8D9G4BFOX\RHW6"> *9V+$Y36XYI7#* M&2''E_%J-L6=%5*72-&+K%WGB8^IV%=P/I636.WB
T;1XQA%/))WBU-$>Z5=Z$! M#J3MR>/IXVP<ZQ_!P^"7QH+ZD M+C*/-@[BCF#A$0]]Q$KDH]5.4!#6]2O5]TJ@WTC M$(P\ ^]99G+_J$H/,7WE[-D))8'8(*3*K.V,51\LUE MAD40*WFKY_>T&
(M(@\XU6;OO0:+A'I22)GV1]ME#U;Z .9W:HZ5D8I.=;8T- ML[OVI\QS+,@0L 5U06]LTS"(4+F(G*HU"@3J$\IBQ>8P+&2&@/ MJ&IV?[&%U+>L%E=($=>UM9**E"QO}-)Q*=F^D-
IFM#A=$G+ ^I)\7EI+"O M;Z&]NI6]JFO F^VG3Z4M(N4,\@[%.2O'G(/3R-^D=,*S^+S6A&*)WJWQ'2)W MC#M"/3CXTEO\M4@#[U51A0*T#%U2$;MB2BW6QOCUH9S,5);9$)9Z3F2:4%&
M6S4:^pX UL[/L,$8CV#YHP<'; >1,'1TA>;C0/"W8I:AR01YW*)#;\X/^DKGQQIM^ T^PF62=Z/P4:>W,&>?2R%Z<4, M#AB,HIR&T2Q2N.\MFAWYP;47@4$,$XM\KJENIAF$/D1XO.=.)L;C5(8S0U!)'
MT09 1\..52I$/\X!0.!SJU@J5)\K': (RHUU594S0G5FJ0MA-)): IUV&2 M-!G9)ZA0K1_7",5>6'1[0CE"Q2C>4Z-FO:+5# PH3.$\H,NNI#4UG[Z4C !\ M.=/X=8[-%VZ/K).8:VZ&.YC3G:C%5T8!Z[&?
QMABK@-T>YW0&\I5'6Y)E%N M5\ Y%(U@7P;R^IO?!7?%YTH>O^#0U*>=0^UV@3K_-XA*?T:(U39@9@W*K# M/<=P&ATZ'^WEP7OIH?TGA/=NSXP'AQ\@|VZT-)9]?$ "H?\^'; 4#YQ,)_|>
MZ&&>[F*SI_GIZ5/Z\30 /GM& YX?YZ?/3@[!P9GLY%E^<7R1G=!$]/7^SB RB MWOV.A/+LXER$]OSY]Y@G.V7JX+!. ^.&U8T8_NE88THMKU84?2I5X*
M\==BO7F)ĐDO:K@S!W7MG^?'S8XB.F'H3G^7Q;3MN'3WS;#1ZL\+!8/*$'Z3A M_1]VX\O)S>U&_X0J87'2=,VFC7TKNLNC7NI=@=Y(IF.7QY^(!Q7BY)P.]W[MOI?>MP8/Q9><#U5$;?
4^@|W@$>F]J.,=E@%U:TO_(O(CVM^&LY9IMXNIK#<9*&> _/"UB7WID$LN3## MZN2N< O\AO'<6E.BF1W&JI9S53O'5O,0Y:%S) A.$K0%-P_9#AV@_JC%P\F^ M?"=)F)1@ RX/B347(>X/?7>29-
&".P=YA'PVO3A1 '482=8[9 X4/K=Z9(BS M6U)[I.BJ0"]7V*<]*;Y(/'W/81>/>BH=2/-W';_A*-F MNSU=>F+%YT9H6\5(M4D*MEAWPP_V9C'J2H)>[64G67PX,V9C|Z]H)3RUW_NP[
M@PAO3B/VA@9'A_J>6N2WD,Q]G:%K)N% CB]R9.)0UCWDR$K1+'A?2G$Z/,X4 M13,+]]'01<)!,*#''K$5C<9$SACA0$Q0T=[[?P?[/L'[[!RY^^T*YXS=| M$I"&I.+K&J;2CB 0R?PU)Q!?>\M#XSR-
PG"JV+3#' MB3Y8JK7B>,Z=U3;1I,PFO:<+1:$.2 MWDA%+X+#UTH*=[!]7S>B. ^GN1:['L7BF,T@HB?>MA)X, M0'"'A[&9%;U[R!P?*S/@'&O^ 77'?>6 "80"'"9!499"X(A-,7]/4Z!U_9<3X
M'O2HILN#2@V3@!=[M:[\G'7CP(M @R$6:GBV_RY1T>&3/T^?]QLUVCI:>HOI M$_O"E4#$!2"2TU7"T"8 !!UB$QW!X#Z8<#K]YNJC#4?ROXU_%QV/;G*T'^H> M"N4<++#XJH!E&U-UD8\]3,9-
=>_15@EK)_R_]SOX0TMX>-1O' _"Y:48"D_/) M'.(1;F:3A9OY.A.1^;Z3@M%%BI'E"E6+>(**ZY]H-2O'DA*($+U\Z+AU_A[-=+@[@]^G3*?#OY:@ ,?-<2Z=LX
M[(Z;;"2'9;1;67$K1#$2(B27SD7:H:I]M<5?(0+!:KFN";9"L=5H- MU$|78-*X#3?DH/=@-:1UBS8Z2"2TU7"T[5HKF;CFW<,0'DS^.9+6+UQ@@ [)^ZGJV
MW\E'*.2B4W=:9 JICF,YVQ):.**N&"$]DF;|V8*^6!OT=TQ:F-RCA-U[X,JM M"(6H1HQDV,DM1SRT|\^Z6IK0,/A#@)H10>(QR+@<_@CX']VXNCB_?G8
M6RH<#=HAH)L#M&O#$3.MHYREHPAC#6[YCH2]\A2P)R@"-H5FO3Q0P@X^>+DZ M78O/5R-$DP'N%B0R!R3EQ&-$QU;: M3MR@X7@3MP%4R2>(N,+/,*+ON[F>,"%C$LVC>YZ,48$[>-
)H#!CZ6 Q!&_5H8/20N MY?MZI[/FV,>_H9BCR3GTQ1D,C8KG(<%.,N3Q=.NE\%5)),D#84C=8M(M34\IN#/R45!+Z&Q)>?,M# ^;QJ:#L+8EO2C41LI^
MBSQ)R;FYGY_OFSL\F2GVK0BMK<@EB880MC>(@+F M$YTR?&00H_8=] WG[]G;]*Z7O1YCBRVO9,/WG)9Q.27)UKHNRM!^Z>Z[I*?H MW@/$H>%27'M!>$?37/M.-
G.*+'GD'E;HI> ^.9Q>NWJC%PC!G55?Q896MGCGE MOOKP%8G%I"@M7PM,S[EL73*'$TA^E-U/4O!)/ G&JWA$@5LJ1PFY%37CP"K! M//)TDW#UVXB)92('Z? M"X,7;EN(5;-B&A=R757[[F?
[O@#Z)/I:*QF7)7^3EMNBVT$^W,JO^L_>7LG7 M7L/C\LW/WTD"1#WQ)!M^-NO)"2R9/P3)0C3XP&ZO^C(M?>L?F,! #/C5_P%02,$% @ *VL"6?CB8,YQ P 4@@ [IX,"]W M;W)K&PSV2G]9 1$
M" M22#,-"FNK<1B:K,"2F8&J4-+,1NF26>KJ;6@JC2SW3J4(XR@:A27C,IA- M_-A2SR;IMH)+7&HP=5DR_3)'H7;38!@(LMI85;,.I*#DLOEE^S8/1PXWT2L.<>L0>]W-0E[E/;-L M-M%]!]I9$\TU?
C>F\1QZ39E937- D 1UJN#JGE\D7A;Z0$D41_B*$XO\)(NRL3S MDC='"7 _=KHW55!1_GPNXP:7G<>Z@C$W%,IP&=!(,ZF<,9N_?#4?1YPMBTTYL
M>HE^5NPWW%N8"Y4]G95[&1@/H&-6'?,1,R4S+CASQ\. VH M$':^CC$']HR: MCB489TW3M366R9PH0'>!.PH\ QJ G(O:.>!ACO:/UC;(CF(7 MLC2 KE: =!J+;]L]CQI)GPZ\J= ?
6?'2)U6$889(@JX1, ^X]M,B!'OFG1RY. MD3V'=%)[_O 1S7NS7U(B^6JR=!IS!J^3LQ'^+6?)L-^/$JIE237_31->XO- MAE2[9-Z[M)!\6&%6:VXY 3]]HD_OODW8*RN=P3K'CF=^|-A:T0#N,U'GE! Y
M0I=K5AQ;[IE:*91M5.UR&'M+"W_)6^! WCX[_Z\LCU"G,#/\F@@8S6MZI!D MJU%:H(LL>P*B90CJ,D[6?>[,6J["WB7H_;N; M>'C]V8"D-|^5*E3*<'<(!O"M^-F +90VQSEPZ5E-YBU;BZ:\WU[:32W?
C/I1 M%%6#:=(?Q5>G)3\X=Y&$1_=]B7KK7S,#F:JE;:[\K1[,& ^;= =^'>)?F5Z MR^G4"]R0:S2XO@I -RJ8T[&/J]/ &6EEZ@WRSH$[YYX[WATYVRE];PI$*P^ED&8>%-96
M5V%HL@)+9D:J0DD[:Z5+9FFJ-Z&I-+++*Y4B3*+H/"P9E|%BYM=N]6*F:BNX MQ%L-IBY+IO?7*-1N'L1!N_":;PKK%L+%K&(;_([V]^I6TRSL4')>HC1<2="5X MG@?+ ^.IZ[.2]P!\<=Z8W!N?)2JE[-
_FSD/("L-E:5!V5B4'+9 -G#(0X]A6GT@D)R4$@\[\:09_F16;:8:,4#[:0) MS0V\JUZ;R''I#N6[U;3+2<\N;I2TFD(#2V/0&F RAR^-X#)"X!Q E\)LS#P2>:8/P4(B5U',6DI7B>O(BXK/8(T&D(2)>-7|-+.
MY=3CI3JQ66D#/Y8KXR=_G?*TP1F?QG'ETHFI#2N;LZLU3(T^CG2MCE@.(H^$D29M!%%T^2O3)#^.!J$@ /TTLX<^-X M.IQ,SVE\7T;$B-DA!&+W0S4 MCYX9(1)57|55L24XPBV"5C\F-
BLF]^ >3IXXH,![9J)<;L^?#EJYIL8=6'? MYFBYK 2ZJ$J"U)9(+Z"IL36 6JLE+8NR+DS0ZI9ET8[;HM#;T%MGI-DY!PM M2+-&K0F26+ L4[6D/8T9\BU;"81=@;*QU9!=
(9%"J"59RKFCRT0/O! 24V'H M\2M<>%F^93)#J-B>+H$F^W/RRG :%VR+9!#E@1#F0Q^("K6_J)RB6@F^\6$[MR+LH[>F>|WJ&=LR:.T5W@M;9)%5T)[A%62/IF":P!S-J(_D_F(_@,YT#*51\3
MA,:TSU67$CT9&,23T93ZM1 NO"CQ5:W_6W:E= HMA5.FTF>F+D;Q_[*4/+6T M[FDI2H0F#YBT/,,5G9$+E-^ATU-;[FJE[A-*:6KT/C5]>== " M=N<C@ZL#^ M%K#-F+V'SBE]-5UI+IE&<*7E,H0-
]#((!=!?+2QVIJ4U6$Y?&/UD, ^/IK[O5NM7L5+9O'P*-X\Z3Z MRO2&4_8+7)-J-+J8!$VQMA.K*O\T6"E+S< /"WK9H78"M+J6RK839Z![*R[^ M!5!+ P04 " K:P)9#M3&'\P" A!@ &0
'AL+W=OOL#HT;1*BI2T_!TAPVVGW<-+I;ML]3'L(MK2G1I4F7I,?QW\]IH0<2L!=]._;GSTYLIENE7\P&T<);+J29>1MKBXGOFV2# M.3-
=5:"DD[72,.DZLPWA4:65D&Y\,@&/@YX]*;3RO;@Y/56D@%E_B@P91Y MSO1NB4]M9U[/.Q@>>;:QSN#/IP7+| GMS^)!D^8W*'G/41JN)&A7*&&J7]C6OE'L05(: MJ_)],#'(N:R_[&W?AZ. 47 A(-
P'A!7O.E'%\BNS;#[5:@O:>1..:$ZI2]V@B MQZ6[E">KZ913G)W?R5>45FF.9NI; G1F/]D'+ ^O@\$)P+X1[)>W&P#>98GH* MX!.3ADYXH+,,KR(N"MV%*.A &
(3Q%;RH*2^]*+_E+>#K]PD0IE2(Q>K(S5 M)![^G"(NY!HS/ [H9F9B')<SZ?$.@,ZE?TYA[_] :!ERMTXX9N? W] MT?^&9A M*53VRI?=J47,F3)4@47FA)+& @FEKH V]N#..QDX(M._$@:#W3(-
E*;3*J,D&1IT@ZL.PTX^'K5LN.;WW%##*E4@-Q?PC]WKC5!J(= M1SU""8-./QS >S/W%V4(,Q$EO50'SIOC+5*7V^-NCP9,B&I7$,WVZA,A VZ_N M
ET+$[!#I@V@>_ 276TA9"ZR6CMAUSST._VAL<]19M9P,]:>4MI[@QMKLOT4] M]N_N]?*\9SKCTH# -84&W6'? UTOI%QJJB6P$I96BF5N*$=CMHYT/E:*7M0 M7(+F7V'^#U!+ P04 "
K:P)9V*O)@D# "[!@ &0 'AL+W=O:&EL$:%(E:3B9']]AY2M.D#B GN1.*.9-V\XY--\K_2=]1$M/#1" MFD506]M>19$I:VR8&:L6)7W9*MTP2Z;>1:;5R7]2U@(HC>,B:AB7P7+N?6N]
MG*O."BYQK<%T3(/2 M<"5!XW817"=7]]S%^X! _>[-R1I<)QNE[ISQ5[4(8D<(!9;6(3!ZW>-;%,(! M$8T?!\Q@*.D23]=']/>^=^IEPPR^5>(KKVR]"*8!5+AEG;"?U?X#'OJ9.+Q2 M">.?L.]C)WD
96>L:@(]Q*#ALG^SA\ ^G"1,XQ<2TD-"ZGGWA3S+&V;91I3HN.BH/F*L>,WT!,TGA5DE;&W@G*ZR> D1$<&"9'EFNTK.(UZT>0Q:' MD,9I?@8O&[K./%[V?[J&;]
<;8S6=E^ /]=XCY\|CNSMT95I6XB*@2V)0WV.P M ,-54L1_GN&=#[SS<^B_X7W#32F4Z33"M[_QP<)*]/+NV2;.EYF,X3?G0I< M
IIAQ!\$A("LT"SXV(8GH^B119"]>A&XL5]"W8&F&K!&D$ESMXPR5Y5&0AD52^/=D=CFZ965-76MB M/W#VZ=M.2V[='A9).,LS*.+P3*9ADB9P0:LB3&<%7(Q>0Q'FV90(7(;Q+(.;TP17F#5*6_Y?[\
' M4EV#L&=$/1TG=/6%.$:2(Q\R?LOTCDL# K>4&H\O)P'H7BI[MPZK6R]-&61([OZSI[X+:!=#WK5+V:+@"P_]^1-02P,$% @ *VL"60M6 M =&Q!P 7Q, !D !X;"JW;W)K&ULE5AM;]LX
M$0[N7T%XNT4*.'ZWXZ9)@*2]Q2V018ML>XO#XC[0TLCFE1*XU)!7']^OO&5)2 MY,1-NU]LO0QGGIEY9H;4Q<[8KVY+Y,5#K@MWV=]Z7YZ/1B[94B[=T]14X$UF
M;"X];NUFY$I+,@V+GXPNKHHY89^)_^E &1Q-VJUI"JGPBE3*$O99?]ZY%NS)VIBO?/-K>MD?,R#2E'C6(/%W3^]):U8$&' _5.ONM25[8O6ZT M_Q)\AR]KZ>B]T7^HU&|O^ZN^2"F3E?
9W9O=/JOU9L+[$:!=^Q2[*SJ=]D53. MF[Q>#2Y*N*_?*CCT%FP&G]CP;1>, VXHZ& |H/T\NK"FIVP+ UM?!%<#:L! M3A6OW39#E^]P+>>8MW_1+VJUM"@F@@/I9DI5?%]|;)B3\?
MX1|% ,+:Y5#\, W$YVJ)R8O9;% __=:J.CE[YX2.*$JK4-A*[U&MP?O"'"Y-E M*B$W$#M:6L)QV2'WM%6)YJM<%E6&4%>6O6&+=ZJE7K[((/"T,;F#]%;00ZF0 M<%G/8Q D_#H#OC=6E-
MMLR)MT$## G31BAB&P)S$9):20T)*XL-H;>PFQ^G M>ZDKZ2EE]:I(J PMPQL4N">+NB.A,IB" _8VEL%(DT(BN!PW1R#*$IHY%_1*1 M*&@'DR9HA,)EAPV6 N4F]@L;=@$<&XL2W
MUB'XPN[;ABB)$[N/GYY\S360C)]@A.ZYLT^ E"(K8.WTIE"KA&%A&P(TH[0 M];2&>;*)@@I8<|YR2I+!-!LO]0(1GGOK;!/"YXYM74R>5>
M;.4]B341S,AON'=8VCO#!J(8M! RPX++S&WTVA_A=]E8*;96 %]Q4. I)L M[LF&,,3US*9AMW6(;^U<E6&4%>6O6&+=ZJE7K[((/"T,;F#]%;00ZF0 M<%G/8Q D_#H#OC=6E-
Q3P.'BA!FPG47G<2]7=@!_ W8S4 !Q^/0^< OL,]HE8;VL4;1 M(NPB#.1#C[><'.W,=UT'6)DD[]JC4-,3]"M, <1KO$N@T1F9"-\]Y[#;4*W3Z46N^P6@]O9[V37UDYFC@P MN#>].'%Z=]WF4H,|?
=;+CXK59'@EEH/Q;(G_L\%L->UU)E?OXQ-2=YP>B%!(MB'@)RC"\VP.1_:/ 9+"6>EFM=RYBY+G;]!PQF3^BXKR;#MJA&:AT&#^]EKJA#H?%P MW@A%'=Y;M:XBGT!/'L#A^L 0*6:9
MXH+G=OC8ZHXQV/EZ#H=V4DBR"{(\6[B MA7@\]OG65/8'+8^;UC-Z=@=]E.4XZF6PU+"0^EI_ ^*N5&!'&):0J(H4 >)< M V+7-X25)/RO)WW!^*AFZ5^MJAR*-3I=-QEIVGE5
F6K.O!$NIC58H4/&'[5=%X&:8^2]PJ-5]: MPV*>7(TNKZ=L'PW^5+CQ!]_ D2RM?>+!;3Y/.B:$&F5@!$&O=-Z@U@Q$-)X[MS*1?DAT/OW?HWV/L%,M2>+RQ^B^5AW*>7"208R$:'>
[MY@=V\7QD/&FUCT_8 MM+:3CPG(Q@=;=<{$H%*F?8N73H<4AXOL%8=QYS".O-N%(LNO(HC%S-D-.+8F M-/Z(H49OJ<,;\I#-1K %["/W\)?5T@=*&?
+/]:A;S.EI3*Z;2U\+B?.$RL*C6V.R M>/]N=Y]>8/QM&<\?0O]<'^6)TKLR*VC_@2X%|;^722[]N(HVP(K^\Z/)8(M-I;JA=E"*3P(0R:GK_743]U%0+W]4*+.X;
[Q7I&Y;+T'L"F5+"E935.0M V) M R45"?FA5+&JGOOAPF\J:F^-":Q*JWC_E>VEO02E)_0')! M%Z@#04!9&JO0M;@O[=E2/?-^_NQB//GWQAT%)2SW&4QI05DR'YW_PNW7MK:F=
M$27#^H,O!1$>TGYL<(UN'F#O%]@55H-X->3(S;(R 5Q@##$L(O"<76-6Y6D<&[+%-="-[%,0JF.67@XRT!$HE2>2O?U&5G0 MQV0(7QO'(#&Z_3H>D/O":VZ#:+ ,;8R&?
&^7(NG8V;TC"PMEJ)P#O--F*U<1$T.+Z]*B0EG%\'W$(YV]O)6]:@ M;,^5K6@8. L8.\A5@Z4)4|+O>N^^KD MQA$-+>])[5 *?E#/ Q6P!IR7-N:E6 NEQ9(:
[0&Y8\EB5LL49$HVTB4%1DI&7 M\B6+)C1%:'AWO:7(V[!]4]>|:8 '4+$;2%"-:G<"M%9:ZQ(-=L^(EN :Z] M)[2#8.MX-B]MH), ^?I9TM4+'!O2_L#;L!KQ ?UE;_M02P,$% @ *VL"
M65&J5,-@ P R@< !D !X;"JW;W)K&ULE551 M;]LX#'[OKR"\8=B +'8['>80^*3<="9=]V4QM;" MDVC7L6LLBB(XU2I.D^0LKH74T6P2=%=V-C&M5U+CE077UK6PCPM49C.-1M%.
M<2W7E6=%/)LT8HTWZ/[MKBQ)<8]2R[JUDT:#Q7(:S4>7BXSM@\|%_$C=N:PV< MRX90=#O'I>H% ,1C5];S*@/R8[IZQWZ7R%WRF4E'"Z- M^BX+7TVC\P@*+$6K +79_(W:?
$X9+S?*A2]L.MLLBR!OG3?UUID8U%)W?_&P MK<.>PWGRBD.Z=4@#[RY08/E%>#&;6+,!R]:$QHN0:O F^+=+DRKK4M_C@8:%,?@'88G. ,I6M$CM.(+H5#>X_1[-
V;T5GR^0CUK*>>'4/? M[|[<.?0.]I+Y\93-0>)'H0\3'XV&\.)$4& P)5!3I.J[0M>Q-\K9*#=T31V+ M9"N:QIH'25<&U2.\OFD1B.KV6AIZD;HQW=OSM/1I\^N
M!W9#N*V0BK0|1#K3Y+1^QO+4PD))-2E M<)79:%QGK(?WH8BF=<3(?;@\>7Z$GHOCD^6K";V%T?E@G";\2 =)<G'RL@=T
MPN#CR:WQU*4_*PQ!7@S2L]>&P[=VGAOOM9HU^$5XOW#=AUY(.LL*27)/AI],(;/=R=((W39C6*^-I]H=E18\M6C:@_=(8OQ.X M0/I\$_X'4$L#!!0 ("MK EG)0#MA1!$ %TT 9
>&PO=V]R:W-H M965TEOKV!8R/) :2>.!9 M|SX$>6!+[&[N2&)'Q[0GOSYUD\35UXPW"RP6WFFIR6)5L>JK@^PW.U/=U1NE M&O&]R,OZ[<6F:;:OK]|[=*,*60_.5I7PSGBOQ%?
N!=?]7K3X(NK=V^V MU//!TY6GDNE'Z;4VI:C4ZNW%=?SJ_1C'TX"?M=K5P6>!DBR-N<.' MS]G;BR$RI'*5-DA!PI][]4'E.1("-OYC:5[X)7%B^-E1_PO)#K(L9:T^F/P7 MG36;MQ?
S"Y&IE6SSYJO9_4U9>29(+$5Y3?].QX]&5V(M*T;4(C)P*8&A2_XK MOUL]!!/FPQ,3$CLA(;YY(>+RHVSDN>5V8D*1P,U_$*THBVD5J>X*;=-!=]J MF-
>|^U1L< ,@E'BO2K72C;C)95F_N6J -HZX2BV=]TPG.4$G3L0_3-EL:O&I MS%36)W %3'G.$L?9^^0LQ>MM-1"C8222B3(^0V_D)1T1O=$)>A]UG>:F;BLE M?E+?&_$^-
^F=N&VWVUR!E37B7]?+NJG_3/Y]3'PF/CY.'%WG5;V5J7I[;Y1 MJ^I>7;S[\Y_BZ?#U&=;'GO7Q.>KO/I@"G+"6;,=E)H[OFOA7)]A1&# M4X1O*H,/MQM9Z7)-+U^)GS9*
(&>R?!#;RMSK3-5"-I7X-K@=7**K9$)9>C68 M=;1$@<"IJV7N0J6;PSZ*A 'OQ^BF3"NA*Z3$VA MX*$RI7HCD[W>E@T@E$C!HBN];'$XD4!&<+$\L . DIHJDV6J6#CZ$O50TW#+
M-PZ/Z)/350K,%O).B0PLLE)('!<#A$DW])/^JKJDR0B_2#*5]4:8"@85[<@ M^)#>#00 %(\"BJ"B\R6KBAT1 %NI'/O1Z1K^##:8\DM'1,F\V@QG[' :1S- M%S.!FZ5(H'#5"#"YWBI"U?
QA0.8@MZ" [QI$4>)>YK!+K(5:.2*RH84S'$$$ M.UG%3M;B^20>1\/AD-9 /HY'] !*Z(FV)TJ?D0^!,&Y5QUW1.-2&BY=>LVA6VOP$-DZG8+=I0L7V:9IJW-Q5;]#$5(Y58W M|+Q|

*,DFDT[,T23&AWU!KDGG_0V,O%&)C+"!BP2 MS8/Q"F%AJRI 6@0GPJIC_-7MLM:9!@QC:&$Q<5!'&8G*NM;K4F6#'K,RKPW8 MA]FB,B0K8X MW)!+C^<+-_?A^:(:<:S"=/T$>N6/)?B5=|V-C#^'K;*P&KLWJAQD+=&JP)5 MLO8V$GE2JF04NX>%P5&/0041V9@<8A500;[O%)I@"5DL91+>""(4-V\$M";# M>UI1J>9LA++X M6KQ Y23#U[?77^E3_/HE3QR(;Q33.0A86L8N#)I#" M4[EA6X:V'9K-;T4*?CVE'IP'7]!5U5]4;.*M@<49I&Y*HF6+|Q5T*" ,7*M'=1'840['S],V8MR)!ML-@VGG#YT&2*NH@GL%Z0\8'28H*!-6EV3_ $7: M9%W0VB<(KPXHK2%$W 5$&X+XHH&3)K#EUPUO!5]0N(%OBH,< #:0>OB7=F! MA @U%J7)9IP/PR#-|:SR*U"WX'MT$HOB1W<5D#*7T'C")+.K 'A(#[;@(F: MP@ *J9EP0%?%UVE85H<\3'*++I X5$6[@#27($+]A!$#'T MK#T4<#5@2*T,9(S4;'$1V5>*^7>NL@B5*=G:89;*7,+L%T8Q,5\+5HI|OA;N MBKR7.I=8/K0|)D\E9$>]C3[$;V3&@<4)QND2.5FE]%XL*>$(TF=PWR0:S3E) M[#;V,>2)NGC6)S:?AI0H(3-MT-PH>|$[GIN E=O.VIR(S$H#4D&TV[=O6/QY M^//H,8U[!?HNZ)+'''5_2^-!:JK#YLJKT?_5&] _'+OAH?35DJR@4#ROU*9]>A M_JM5T^0JF/0 ^5#=TAK>?_$)X]A6D]&1.YUT)4+@/L2#8:#IM%"Z6=7K56<[MD?4^E^NZF G2/L%K0I|CB"; QEWR&LT.!_2|5:+9IJ[)+]K>0LN/0SKGL!(3$5=NT M+@4X<+J/QXWC6+H9H65U7M@A'<<<:3631-7!GU=$&0?"$? M4/BVMOEL*%A|(!E4]2N(&]VK4'TJ+,D<8=M2 %P.|^I[BM'!*ALS0]B5BM,= M&Q(RSA^(25!0;W?V33?%8(_?]4R8O,0#[])@4^-ARWY@@FP0]PMD=EW]_S*[M$&([E +P[A6_EUWQR]*L###9K:%M9A=02!F)8OW&GF5I=2|"H7ICMTAQ]YZ)M MNYCZA*;']W$]WQ.^XL#NVL+=N[%I7OQ5S+8C^B:7Q66H"C1?I=]36^NV7# M^.0\G5178Y)CKW5]!WP)()H@(GI=ERT1XV01 MQ6"NS\5BL!C#GW&43,?1;+P0\6!DM?(<@DD\CJ,%Y$9_M:![2?]]\C|BGC&V M9F0C-K2*%S'$H0D$@Y=B/IB/X3F:CA;18H9O'F5Q))+QB#$JN8B'@]E,N)F" MM\YF"S$3<==#8"A6;P$#8W!^?^C@L_$T6B3#HWG"B785 740%]LR<*PT+&I2SL|S MUT(I37F)58//68,:H$,:6X3] (CN,>120^R3\'(_0@VD'4U".&4245=;>9BR MK2($DUXB|CP>3KG4)U>UC>4#U=A*?%\5K@+O$D('?;;305OEFT38A??[%)=3M^:IVW:00RK]\@&*\V4"0FVN/O.VPY>0=1U4<3S:ICUNLn+>@))P;T|I Q)D M^*QZHM6^'5Z'UG5@4L=SM!]GO^LYY]@=6V$<YK*VK? MP_@VIV38%[W8K5KR<41MW\(;6+6U-63@,>W6'$G[>W6::S[]".F^Q"#6=?XZ MAOH|9SJC'H%?4>#;(PR>Y<#K]*@|V'H _>RKK91]Q^;&'9=\H:+H,X1K|,#Z M55!/'2^ 0WN&@A[CM$XS@<%8'S M&9BX^*694N=MFQ;6R?>5,F?F*]I[^-K1*95 .LVA=F=ZAQNS^+%0U./2NS=/T\LDHJ$6&_N?^\#:1,*|V CTI?.LIT MHR',9NY8 Z1HMWQX 804?(V6CPYEG78@:LB?*F[@/GTGN4]C:!:U_RG:<_8/MM@>^< _FM^:>6*7,*NSGWQMB ,9QB8PZH:F/8TS0%*5Q#;8X0_6=U|0!2*'| M1S%*. @A*>24^UK-%K:U\[1]<>4=A[8?30^Z="I!VY0$P'#3,/5#)D5OTS5%TM[*GM,04]@J2/YY)!*L1@#3(C7W|T/CF>S[ISX]A6+?]_7GE2'38WY.3ZC";> MDEX>DVWG6AX'K8P^OV%PKS#K M54'S*95;F>+<1X+<;Y#BU;/|AL73?CV7N9DQ>>:%1,H0X<+K@)MD$R?N1(_F7*/>SI(%L]^YJUY$2?1&*KPESAV&#^SC3+|'O9D'B=4Y2^&YY<< MB60!.4>K#E$3&$';QC@&>_FG ,YX0->[*,[L@:$,-C MIX=W@DZ\8:-+/OYA&*4 (PN\G4"6%]!E<I@@-(2!KQ[A3V7'KGK-?K2M&) M]Y$3=XEYFF8XE'X<'R3@<7F7YO'1&Y5\QK4O'UPT|'45579X(ESQ&3O&726; M#637Q+V0!=\F(17:5G_3G3KW.ZS^:@1UWR!DY,C&KWQ5U-J;L0#G;P]T@R'C M:8MMXX*>RPGPU!JY$!]>))?0)8B*0FR+V@>K$R/'#6PO=S'7-=)M:?N.(V MAB;9BU;'..&^,!UT@S (&*SXSENU#^]YYMQ,VI:UZQ>PBNZUVF&NY8R"&MLF MXW#;72]Q1X&@T=(4.@VMF" T ;A8;GM]\5P6U'H&@%Y"22GM .;G@VHH$DA7D M>3AG:4I6FGC0>.4(5K]7#(ET;XI-Z%=.IFU3SI].LZ:]]PB=34:<4X9&V9VR M=HE&8'N.ELKFI[F:.(^1}$8HRY4[1,#H6;1&:N3^CMQ,ZN\>2FT^60[IH M_GCS$?]@]YY&IWPAR5I(YW-TW\@>_X)$N0/@:;;ZW1-8C<_9_"2DB?42 H.I[KCU8B_)M0WC"#'?M5NF&]&(':;IB;:+NL6E.#[H$6R(TW1I(N@EX.#_+:1^Q_+2YK"M1@CMFE.KZ MTQ/NTP /7D^AB=KI@7Y]TXD Z0C] #^/]NE MFIM4?\)>=2)X]*3%[#VDIPD MMM>Q_B"F1L>8FHY'S-3?<3<_^]V\<;M)U^&P+?=QS SVNPN[$%E2SG\EWV &C#DP!FJ9(%M8K71K1MQE](=WU#@\ M0/>6>R=_.Z79#NW6'>]""M&0_1 P]'-@!UT-&Z*L/-Y(;D;RV)RLP4+ M_P8/Y7/C ZYW=RZ])\I2N>YN^YI<8-'38#!$MNER3TB|4S64? [L-WV()0. MNVV?9;\EY1H27/=F&?@M7KC#PWU6M.6.E\ +F*02BAY6|G.A$LVBAOIRB9%Q M"<8"-1/>)EE!WMV=>5OO=)=PQ+JD*UN#CBBH,CZAH<^P7!5?"3CT*!H^(/ M6|(.0>O\ZP__UO|VYII_/M-(YQ_>_ /\'& .YFH%4X>#V>2".QGNH3%;^@') MTC2-*>CC1DF(=C@OE\9T[@'7,#_HNC=_P!02P,$% @ *VL"68D:.Z-6 M"@ AQH !D !X;"|W;W)KdLUG5EM;^,V$Q[N M7T&XN<(!%$>27^3L)@&2;(LNT/86FVR+P^$^T!)M67)*RX_[Z>X:D9#E1 MDK9X,@2.2 /S#PSE"]WI?JF5T(8]KC."WW57QFS>7=^KM.56',]+#>BP)-% MJ=;1R&T ,UET7_^M+>^Z2N+\O*Y+(0GQ33U7K-U?Y6 MY.7NJA_UZQN?Y7)EZ,;Y]>6&+\6[,%\VGQ2^G3=2,KD6A99EP91687|5OHG>W M8UIO%_PFQ4ZWKAEY.B_+;_3E8W;5#]D@D8O4D 2,?UMQ_*\%1<]5$&6JBMZ%|__UTT#=^_M8N^XL7?\FO27[T0CX;=YF7ZK=/BUV5&HR%KQYD|K 3;]'(K;6FALIETCXU]MG):H.6U$QLH%,UB[*',4KRR6;" +W"DKS8M,G[|K_0@:><[^(AR*< 00)E3 M.]'L40?H8]>XJI41AL%QD0F']"1M$<<).<3&->O>&&|$&(WR/FL5L,!>%6$AS MVC)U$(U"K$K&O0]B(; N.\@|8V=>$EW5S\FE3E&TZ*$TV-CU]*16=0)E%]\# M!H;/%7+"HB :)]9!7.!%#QJ$,N07!+")?IP* I[O_&| MXHX^R7U>I(+A2]9&EVLMC"9YX90@PT421A#\:TE65>!= DP|HI%HP#5F@PL\ M_0)9RG!RBK JM20|NLZ,A+;CB04[EPL!%+UH*4ZQ7;PC2ZF:(7:: SI?P9 MC$GT0_>V)2D[8[/>'=|(BCR]"_IFV!<\802$05F@P-+G=M1.&51,B*1#)HR M:3V=DBHRLW>WXL62E+3B%(_'>#Z:QKU_((H+B/6V#6B7;.+OY5U9$M9H!PT MU6(:=@#)P0Q<^\S4_S_/CP/Y;O>#^M-7NZ%8-Y(#8OB8!9/[?]D=-'[6&QA M%:55'$S@&3[#I'>3II3?FJI#R*T-0A*R9';$7QP 4?J)#FA6DV#49QR&9!.*J#[CSO MD1Q!DL0LN@BBR>08S=I[*0#D]T6ZS#Y@FYS##]HW\4Y_";R_9E!H9X51<%& M;I@F-(BQK0!%M7-KHO:=A+A/Y\(:)K(AN[']\P24@.D%*P28/NP%M3GNT.7 M3%.V.H*V]\A22|#](TU$ Q@QY9KB^#8RY'Q;5(;& MBII>?78X_D#*(5%EB0+ C=U*HHQ 8 +0SO+Y (J14&>S87=UN)X)/4HQ:=A4/4YT'$> MJJR4%^1D9:1W\G?A$\)&PC6#K6M*A5AR^T5L$6-*/0296I 1"@-QG4&^L_H@ M%IUIK5WPB3.K M2Y;.0 [9O5P6R$FA70DX M!/"X6F_6C#-41:18WY8|T++/A6N1)SUVJYXKCE6I2<65UZ,N'FF(S-]XQO$.%'ZRZ@/XF& M$8Y^>6Z'=56N'6/;9&LKQ!VG&V!*NJ_*8M+>_X)$N0\@|Z=/ M[6]#/QP/9*Y-QS&6FV6&W4UN?QO1B=@))N9 %8"#^=X,T 4YQ MMO9P+6W&2@"U3 M-?PI$5N8C,J'TUN1=0CS\|F!'|@L_%>[[@^DR^FOJ."\T|E=8<#R,F_3!#1?KD|EPTMR=@UH*VY& (2]$C&IEEB;|$ZA79;5N+'N04.^,DE+.)PU2AQH MNALUSXNSX;'XSW8R_=#,Q-;R%HXV)*]&!$/W(2+C\+A">:Y+FR-N_'NK(0?6 M3+?6M"9U6U\'"[:@%YPOO F6A]WT0O-0?2"63950OEH_BKJN5T:/G'-+ MO##Z<HU_)LH:N9_ 2L)*X)>'/RUK8ZB'5CNG80CY+^WZV>^<1SNW@P(1Q>+##+#$77CT]*+')'HMYU/B^WPK_R@."GE(1Y M]Q _M/ZRRK.ZMU)S=ZPOMX?7&"^1VV%^.*:Y##+5FYL.IING3>S%|F$(F_)M M_Q$*=B+?TM1++VN/W9F+7()_->%|..>5T'Q!RC'A'#,"]3C+ GYWF_]"AD;T M\8LGEP.() ;6@GVME-2$""7Y.UT85?(2N*BV5O'(<2 X-&GSI$6V7Z@)3(E4 MOGMKWI-.=",45J;"IM533@_]#(XR';+G+O'\A&H'+&.4Q&$!M_SYRP%*KW5Q M=:#1^B!$#^GWEOH1"K/=1[.OE38VO:W=5DF%I%+V#<"PZP7T>>O'@;502_L3 M"+WD1;V[WPF:N|VO+#?NQX7#+XH<<[W7TA!\]O3]?\!4$L#!!0 ("MK ED:F4^< M(PD !H8 9 >&PO=V]R:W-H965T8:628JZ.;9G'.>RF6G23)RTD^[T2(A^0U). !I6?WU_0[FVS% MN]WN0QIB|8)S|)W;=PZ8BYW2W\Q6B)+=9VEN+H?;LBS.S\Y,O!49-V-5B!QO MUDIGO,2MWIR90@N>6*$L/0M]?W:6<9D/KR[LLX_ZZD)592IS|5$S4V49U_N7 M(E6[RV$P;!Y]DIMM20 ,KBX*OA&WHOQ2?-2X.VNU)#(3N9$[9U]L+X?7P?G+ MB-;;!7^38F=ZUXPL62GUC6[>)9=#GP")5,0E:>#XN1,W(DU)$6!\KW4.VRU) ML'_=:']C;8SE<#%DBUKQ*RT]]JXNH[9F2OEBEQOYE.[TVLBA?!9)?76BU8YI60QM= M6%.M-,#)GO!R6V[E9 KKV|%!BXNV;ONC@KH9A>G|6UDI=.2?(#4)?TM1++VN/W9F+7() ->%|..>5T'Q!RC'A'#,"]3C+ GYWF_]"AD;T M\8LGEP.() ;6@GVME-2$""7Y.UT85?(2N*BV5O'(<2 X-&GSI$6V7Z@)3(E4 MOGMKWI-.=" 45J;"IM533@_]#(XR';+G+O'\A&H'+&.4Q&$!M_SYRP%*KW5Q M=:#1^B!$#^GWEOH1"K/=1[.OE38VO:W=5DF%I%+V#<"PZP7T>>O'@;502_L3 M"+WD1;V[WPF:N|VO+#?NQX7#+XH<<[W7TA!\]O3]?\!4$L#!!0 ("MK ED:F4^< M(PD !H8 9 >&PO=V]R:W-H965T8:628JZ.;9G'.>RF6G23)RTD^[T2(A^0U). !I6?WU_0[FVS% MN]WN0QIB|8)S|)W;=PZ8BYW2W\Q6B)+=9VEN+H?;LBS.S\Y,O!49-V-5B!QO MUDIGO,2MWIR90@N>6*$L/0M]?W:6<9D/KR[LLX_ZZD)592IS|5$S4V49U_N7 M(E6[RV$P;!Y]DIMM20 ,KBX*OA&WHOQ2?-2X.VNU)#(3N9$[9U]L+X?7P?G+ MB-;;!7^38F=ZUXPL62GUC6[>)9=#GP")5,0E:>#XN1,W(DU)$6!\KW4.VRU) ML'_=:']C;8SE<#%DBUKQ*RT]]JXNH[9F2OEBEQOYE.[TVLBA?!9)?76BU8YI60QM= M6%.M-,#)GO!R6V[E9 KKV|%!BXNV;ONC@KH9A>G|6UDI=.2?(#4)?TM1++VN/W9F+7()_

*(,9>&S'2(L-5] R+!KFTHLH/AB&@T$E;DZ?"X#:XE*R_',I:1#P5 O/]N, M>"3C]S^BZ/2VS#X(K!G66(F;D8,B#W[UP&) =H9@F82>7*4ZOXAB-6-V']'# M6)490)97;'E4\E;74-JAZW:"M8LZQA.#[WXP3TBNSF<:0-W7H%S(V"_0Y\Q2H&|FA!QXO@#B@V M0F].4"KVO@\(C)-2NR6C\FD]HD=]`OC0,U"[:!S:O(,Z2;&[>[#HC%B.0.Y67:(5I:;A@DM8C!,9S+=\,6 MQXL/^']0AE8"N,|U-"0%<(),FPXYP0A>S900X):5604L4P.?)YPIT#@7D2FY M=N[NJ2CL;F,KJBT1R$9*KI%&<>T,80-"!8D>0EV W\R*?KJ4N"C[Z9=0DQVT M(K@:TZ]UX41"/MJ@2+/, PO%QM.%V=9G>)?'IB-?'/(?7LOX86B'GRKL8@3D MT"V0Z"@,B7VP1L':^^S=MHQMV5.5.1>/1S2&R&M79O4W:$#V[S/ =3&.ZXC: M.|WB!UA@KOO';3$N-'^(%=X^9HF+]V")YG,T?_',9]+/LK$"SIO)F/Q04; _M]@\]UN1X/JHD277(EU;C=K/4AWJH[?0D[U'(XKN:H/+)8W0!ON6^F <6]8[MLFFI= ^0#/H<_0YQ^E? U@_@2:8;7 M), P2ABJ]HR.YD!QQ@A];,BWUQ0]Y(N:1V'G *1%UL39(M<$HN;I=9R:V3L" M; SW,[D2 2O-)6V&/L#']B&[CQ939Y+[6F6]Y(FYDD,S1EFA.^4)TP;()PFQ MU\3F%>VF:1^2MS&AE*YY)G;+W$P?,]%PPADAIQ?O;E;9O152YR@[":1=8Z$/ M_=A7< 6 4[.>|S%F>BWY1,B!5$TRVW%FPR62B39\$)?(DS6;.DFMZMI48E M+NXHH[7V]2RI: [@6E&@]# Z3I"52'/@NWPZ_,OIUB6V:% M&7$(P .K7=QC%#V.4<0CF?;&Z4WN_!46E6V)$IU=YVVOBNEPN35'2](P.MS9"DMKR6ISFC($XPQ&'QO?C;T ?EV>"7T?%8]CP M\!1(]A-|'(1]*:E1#Y:|00%84U+#&/1VC'8(X%@Y-G7SIK3'FB&49/J;C7; M4#Q@ZB=[\>R|_&\P MX&>/!9N<%,9*-,C1L5!N2N;@87F4V(56YIQ"$L ^+.G[P2*T/]R;Z3@'V0C! M3P#:P!&L+L21-4U$H-=E1J1)P&%U]OC<9XO?.%X-/.$N9DP_0*R^=Q7]N95Z M'LV0-%E]AS/60;-MG9UM@PN|^>9)YC1H: +8@+CCY4 M%8,(Y8OPJ5BB!,--3G<.MV_4AW2-PR5^P@2,D=#04I3L_F(+)6]9+5^1("Y+ M:R45Y3X$!=) QQEO]\)0K/5X9^3$?E1CO$H!5%W\+IF5KZ %Q:\&@W?C8=8$&[8D(M|L;_:&@YDJE!1EU4&OL .);.S[#!(N#> M:5W$VP&D=AT=(7DXTW0REDM1Y8P\N/3FA6%)SCR;T70*120N&^^4GK8J+DDT M_B1#"%T'R;M!YDX0'OJ^ C&)G2.)@M^C:+8^--=![<|W2"|M"E^[K|,2(0. M8FLYC*-PT:7(!#])+U,D#]SOU\#@A1A1>GT@17(&]>/.E1'[HP?1O2#HE:T MU'X2>V_):!=F +G]>M 1-37>>-//P!-L)EDFVEW):-G!S5YG+S]!0: .:?1W6 MNQY)"BYA)[FD$? $HY*"PH^)GHM#>P4:>W,&>74L*TXL9[# 813D5IRE<|Z-- M#OW@VHC*Q5PPQ+^7%?=2M(,.D1S]7=.=)L;C!)8Q0E1)'X>SF*/EQBZK=%(AY MWCN%PX%.K&!I!OE8/9: J-?5L8=H3JQ4XU2DDK 40&'28;)R': "M7Z<2E3 MS(5%>S>$(Q2V8IW]->L5[698@,(4S@.Z[,JP].?3EY(1@"]G&K^]8O.5NX_ +M0KYWR.0YRX=K K M _GIEW]>O!B=#A\[M.QF=^T]\7G2F^_Z(EKHT:OBLM&O?>3S"4WIRT@DS S!NU.)#!G :#1]+[>7! M1VF;_R>8IV"'C >'U^!YTUL:RQX=$$/HO\|'S,4#Q].-?P_TK.9WR>F+=#)Y M03^\2$].7]*_9R? IY.7XP)^+3,8OTXN3BV1.$I_S]/QZ?D!'Y%T:SA.#D_3 M.0URY' P\|*X$WKC##.EXL,3?$ SOCK|UKI,_^*Z)A?I^0FFFZ0OQCS)#T= MGT7KND@GYZ?)RL/+^UIG%Z]O("-]([?HC6=7]0G].YWQ)27%V?"M%>O M7L5XLIN+.C@L!^OAO>.%WKAF(QQP5UGXD63A\N 68DS6TGAHM/618$'"%P#=4 /CE/+\['Q$]:Z^3@%^WYHIB_Y0-:?|\?6]!=H$B9U90CN MWCM-3UZ=@'6T]'?Q44C?&.7VT2|^V5=4#H?)Q_L/>\/RM&:!^Q7(65_S,9DG M=\@\?8KD$$3=^W/3#?N=3#W/E'LW+.3O!X"^<;Z;L6/RL%E;3?C/%-X8!BQ:H%%YL[R16DT MPI1DM:8<_@8OV9F.US_H"?CW$]&D?0TLV7.C95@2RJ+84UUG_#4AY:5F MFQ/;!44I)WX\?"O9V4: FCT#@7&2>XIX_8QVZ"UVAJ:VYI'3;?RKXJ!=@AY M0L[2!=^[LPI;^<:=HPQWV.$:I@%[<$ #UQ8."0DC*:&12ZQE13AQ*67>U@JZ+:3A0/L&&6T/ MD@>>E=R8MNOH/E !*O#X_!H-+-@7@I9)0V !>AM : 31F-A9]SQ<6@M"N0$K0IG<^Z >T;) M;|[_T!]JTZ)_)SE"8.RN|C4ZF71*FL%Z;"^8X,.M9%1P_/HY((-M<$4=\P34- M1Y1X\,Y/B.$-B^,$+\SH4N,WSIERU[=OM?6=$S|Z>,I)-W)NGC'#>!*Q? %-7 MD=(FDE:A"7NCC6CZQ9#UPCCGA!Q/ X M]C'+=-9RK|$ 1_#'^P_(?|C:FG,*GXAOMXNL?3J&>>0$@CJQC3+/)5]4R9L; M_T#E'[+/G;2FG!.B>*%@EP:5ZL!!#=?T[S]/=\!9OP1E*CA@ >5 CM%!8P+ M:$U)TWIS5=$.)Q+E06M M L32(5;1Z3!NT@HWS]Q>W=AP'=#CUN]2-[W:16W6>X!"N3H"UQYI~AM-(:1M MQP4F0\?G/DD.9^'"^P^O? T1[\V^N0?JCMU37-<5[_?+/W'SRZ!GM@U->)OX> MELV+2#AK0J$H>P-\F>Z^52#==:;8]^G"5K>43+NYIBE%.A4=IK#308+D_"8;2 MJY/SB;=P,8A8'U>K=!TYN=X3)5FV*%">9A6_QG?@R:D9K+B]?N/\H38 J2:5GLFR.FVZ$A9B8DDF#GO3M<, ^N\]D(#@$UXC$ MYETD=%A@U\N4,&G<@!_*.CLP.BHE61W=F" (]"ZN6M@_INF. ^W..F)X>8U>YF MLS3YJ6GI9-(/G9+2/OO+S$[D0%[H2HL:S82HB)OQ14IMMC1HF=KH"G2/ M4LS6(IY;"U.(:C0=,[X5\FUOG7A*.<4CSU!|@S>!-TO:8&Q8&%AH"]//N8^B MX\_F"SA(G8KQ55][\/5'W\C9MU).>NM5DKK;LARF(N1A57XRC?Y[.2GX&@!:+"$-.OE M@1)V<.WYZF0MQJ,$H;D,\"!C'L&&D=1L&F)<)L? Z=%0N'4[M&U0BECF, M+L?>(SK6TLGE!@UG,KFSIG WT'&]AIMF&*&U;3/58W%D3*)Y5.?)&&7X!D|: MC?U#:Y@AE.@6?_H$5D? S;+:,IZ]O11D="L=>KA4LROONOKF"H="R'N;1REURU M+?)E_/-C/=G^63[P=3MZ==[IZ,JRR\$Y7;-<5K% M2SQV9*X%W XBR#FNACPN-LR_,X&-H4;)[R8&YHL'G^1>TOA&-]?'X(Y:25(M,X3;/E.'U7'H(V?\M#8&$^F;CS:7&M'X,:R<$RG#WG?GD5)"@7]Q+??AFA-05$R99O47_BZD710$6M>\B2OJ_ USFZ(& M$!;?,.>W:LGU'NZR.8^MMC@=\4+$3*N/; (\W5PD5"1UA%*V9UDIC=-'[CL<* M34]1*(;MT2OAEL1D7X#=:(@&)#Y4Y)%&V?*$+YN$[KUO4.N:F(2.W6N""! #? M=+!YVJ37N0:*06Z1 E22/>!0.53E+J&))$"]\=(W=R;AQ, <\5Y=U5IU-W:('72|8U?R(1GU5XU M#[=H3/;?=O&$N4_8ZL$]:J?<_.G(KR_,A?NVB NNS M=&\;6$Y_D>/5[5Q*#?V=:BU[E]M?:=P1#WE\\BI-;K50> ^-/_!Y^;E8D2I/S MDR,B(IX?A=@NC^FEA_+F>Y\SP_V0R7O:[DVJB9#=!%RD29SY=G,._MLU=W@R MGG/?QH=+!B;[3_O?F,T$(DMAZTY#7 5/\|C=WS_A+SVCGD\"%\+PE\F5Y5*[K M89?$SB:)8?(QI/1])]X,@(9/O*344LG=)-KI0Q"U*#DK9[CAVRE/%VG*!T M^68I,[G. ^M'2[[YWU111\#W$H0E?$%\&@%U3X+ON$^'T^>"1!Y9"+WUW,KIP M/2C:0!+F+,HB/L"XUNL2^*Q5N MKMM&H()*\KEVBEY/+?I3MB[7X$+GD MP'8)8D7E(^2Z=*P#W"K$,&NS4=MJ M90[-/KYS6*\]Y=_D.'#- R.KSY !G=0VV:19<$QO<:Z-GL79:XN?1GS @"S[G M/]3 1V7]3OZ:@?_4_S&(*_D3".%Q^4L2/Y$_!92HS(Q>/1F]>O%,\H[NEZY9 M\1]$(":1N^ ?43LU+1Z@[V<-823]!1/X/Y'QYO\!4$L#!!0 ("MK EDZ M4^(S%@0 &$) 9 >&PO=V]R:W-H965T+Y;&;G0GHYHM\ '-$_54T:K;HA2\0]&Y%*!P/O8OHXNKGM5W"K]P7.L] M&6PD,RF?[.*N&/NA)80EYL8B,'H\XS66I04B&G]L,?W6I37F.78' I0X)RM2G,OUS_@- AY',)>E=O^P;G0'21_RE3:RVAH3@X4+_%2E/0.&I/AQ&IQC$6X/8\6X<.9:?F&&3D9)K4%:T*S@0G761(X+6Y0'H^@M M9LS5>6B* 7(,EWDN5!)PL8"I+'G.4P4O:T!.'E[R'=R#> M;YB|BU+ M-XFB@),DV[NA:"S&2;_725ZKI6%GV.XHK*4R1(.(V>P0:8TH&TPH/;@9=L? MSIJ$)" K7:,;_G+3@4@B@-[09Y'*3_%E?R/^.*LV 86G=QT(N<^SA(HG0O MKBR(APGTTXRD+(G_$5,4I/W,QK05]F)*LB DVQ-*2C]+FZ0-!@,X,F^]=MYZ M1^=MYV2N9 4W+T1)4):NW8E,]&SO3)M^T:YY'FAF>&Z/D/\TCD>='Q['O4+I MMY7R3OFK(KF&=-7;QK%/&'XD=Q?>@YW-DAML1YR*E%!WN80.@BP:>M_;41>N M$D**<|>I58^'03:,]$FH@+'WA09202XK2D_,B>@'5M4?@8N";CXS-3"RXTE#@GT[SH/JHYD)O%D:6IA*=24,-X.0E?0.AL@KT?BZEV2VL M@_;K:O(74$L#!!0 ("MK EF \O$OAP_&H(9 >&PO=V]R:W-H M965T>L9G44CWI#-' +A>% MGGJ9,>78]W628<[T0)98T,Q&JIP9ZJJMKTN%+'5.N?##(!CY,>,%-YNXL:6: M361E!"]PJ4!7><[4RQR%K*?>T-L///!M9NR /YN4:(LK-'^72T4]OZ.D/,=" M?*\A(I MM/N&NK$=?? 0@J;21>>M,"G)>-+]LU^[#@<--\(I#V#]$3G>SD%/YF1DVFRA9 M@[+61+,-%ZKS)G&\L(>R,HIF.?F9V8*I@A=;#4M4L,J80KAX9&N! ^G+B&UK MFOE)"YLWL/ 5V#"$+ [(PF89%D6)Z#/)62)MZ4:0!3T(0S" ^ PO MZL*-'"]Z>[C?;]?:*.J.?T\%W.#BTSA;,6-=L@2G'16$1O6,WNS|N^$H^'1& M;-R)C< 19RN]P+02"'(#OPKOPYQIG@ K4OC,164PA>_NZ. 1=P;F0B9)V,Z MO^H#)K)(N.#,EHVVBYL,H7;Y36NP9U14K]"M")]NC#:D@<0!W1&V1%I1:2L* M]|(OA-3Z$D]*P#D[>|O><)TP 2]DJ0%MZ@ =/!?=R3L>-:(^702Z1%?*XJ5/ MJ@C#-)$$72|ZW+MOD?<-\A^'7!PC>Q9IOZ++>M)]'->XU^[Q8KIJ-/X[YXN>- MN82/_3@:IL-13*THNN['<=Q;;#:DVFZF.RN2#RM,*L4-)^"'#_3I[4_QE95. M8*UCQ\,0^M!WB:A2VI_BA2[=)#NT]#.I:;915CZO'(01_"3/!I(6$6K6B39*BP_T 67/ '1$@2NR82.T1G@#E7"R=K-O5D+ M922$DO:H_:<'Cl24-!;Z%-52BEYK8(!O"8_>S?)DJ[ORGP MPK&:G3>N#&UZOSVUFUR^&?6#(&@&XZ@_"J^.4WYPZE|Q#^[_'-76O7(;$ED5 MIGD*NM'N(;UMWH|?YLTK_(6I+:>]%[@AUV!P??>6!:EZVIF-DZ5Z3M33T-KEF M1G\&4%D#FM](:?8=NT#W]V+V/U!+ P04 " K:P)9.&F.VH\" "K|0 M&0 'AL+W=O342RX['X7]^_DN$.A$V4MB^^S/G^]LC|;: M/%&.:&%3])+&06YM-0Q#2G.L!%WH"DL^66A3",NJ6894&129#RI4&$=+1/RR$ M+()R-MNS62D5U:}F\]-T*HHA/DS0Z77XZ 3[QWX8?$-1W(X"]9;_WDE"_9.(@<(5286H<@ M^/>,5ZB4 V(:O[>809/2!1[*,_1/OG:N92X(K[3Z*3,;CX-! !DNQ$K9.[W^ MC-MZ>@XOU8K\%]:U[_M> .F*K"ZVPIW/RRJ[CE=8XW>,X;FZ&5(D4 MQP$/!J?YQOF#R(7VWZP;+;L.R>0F>6M'V7: [*2^O!9$]:4Y9) EG"|29$(M])F4BEG;<,WGN9'_W+P@!L+,Z73IZ.5G+'1M2'>=(_:= MH_:=XQU(D]/+W&R.L-"*=P SA'/F;7.](@ZBUO#-RR0OU>3-OSUZ!IVHW8N3 M6HBBR[W"X>P7G<:?>32V@YN3-H]P9]:!UD!O@@ HT2|\FB"M8E;:>I<;: M;*)I/8!{]WJ-W0BSE"6!P@6'1A=N\$V|&FK%ZL]XUQ:TEOQYKO-T3@'/E]H M;7>*2]#LY\E?4$L#!!0 ("MK EE7,(H)IP(+,% 9 >&PO=V]R M:W-H965T$![<)-K8N'8F>U0^.]W3MJL2*5[:>[.=]]5_N[R5KI%U,B6GBKA#13 MK[2V'@>!R4JLF#E5-4HZ62E=,4NN+@)3:V1Y6U2)(K#45 Q+KW9I(W=Z=E$ M-59PB7<;3%-53+\O4*CUU!MZV\ ]+TKK L%L4K,"]#^K,\T>4&/DO,*I>%* M@L;5U)L/QXO$Y;<)OSBNS8X-;I*E4B ,N\1"$<$-'X ML\'T^I:N<-? >HE^WL],L2V;P4HDGGMMRZIU[0D..*-<+>J_4/W,R3.KQ,"=^ MPKK+34,/LI9856V*B4%9?=E;YQ_8:?@_+.":%,0M;RI1BW+*V;9:*+5&K3+ M)C1GM*.VU42.2W98_X1("!*/:]HRVL1'42+XW5]#!^]QNY TSV SJQC$W-.IQZI :#^.A6]V=;'$*?/9#X]D8@]7'TU'VX MV$@V4C|:SN=\|D>6$.4T,Q:!X. ^)7E/.+1#2^-YB^IU+L/M9!F%E36-N=19(H*:V9.58.23M9*U\R2]C>1:32RTCO5 M(DKB.(]QF4PG_J]I9Y/56L%E[C48-JZ9OIQ@4)M9\$P>-]XYIO*NHUH/FW8 M!K^A_=XL-6E1CU+R&]7A2H+&|2RX&)XO,F? O#7YPW)H7,KA,5DK=.N5S.0MB M1P@%%M8A,%KN\1*%<$!$XVZ'&?0AG>-+^0G]H|^=63:?:K4%[:P)S0D^5>]-Y+AT1?EF-9UR|K/SI:;Z:OL8PE(P M:8')$C[V]>?>KST?]*'7Q?SN .^LYT=0O\7;UQN,$'"PNA MBMN]_I&V,__.6S3A\7GUR*1/LP"58F+ODS>BH0TA$)1-QN+):@UV IAK02- M!2XW<,PE[:C6D+4Y.1^\QGBMIH-%RT5);L:#KW8:|+K1ZAX=&P-'D(3Y,/?K M:'(VN&)%14EJ8M]SlN[K5DMN6XV0#\-)ED(>AV>39)!GX6@T@3P-T_%D\ 4- M12N*MFX%3P1'D89:.B&ULE59M;]LV M$/ZN7W'0BB$!Y$B6;-G); - VNF(%'#1(DPU#L0^T1-E$*%(EJ3CY|SM2BB(/ MCMM]D?AR?.XYWG,D9WNI'O6.4@//)1=Z[N^,]:["4&<[6A)|(2L]<*:0]B0& MNVH;ZDI1DKM%)0_C*$K#DC#A+V9N[%8M9K(VG EZJT#794G4RXIRN9_0_]U MX(YM=\8.A(M91;;T*S4/U:W"7MBAY*8OL:A%&K>Z%NOM7<&?S*ZU]TV MV$@V4C|:SN=\|D>6$.4T,Q:!X. ^)7E/.+1#2^-YB^IU+N|#??D7_Y&+'6#9$ MTVO)_V*YV!S!3'+MOK!O;">]#UFMC2S;QGX-XBP?O(=,:EKA6%>_IL8,5E|@C?EAMM%.KFGV,Q-XBCXXBVEJYT13(Z|%8 M-%5/U%,|^LLPC7X[P7?4\1V=0E^X[1P+;6!;RXO(=Y'V9[$.|[V?D?!..R- MK5UP,P+U80DRQ;<@>-VNFX .D092D^)|$R33V>C7@?3G$Z0<=8+4JA?I.#E52._OK MY.7-8!BDHPB_DW%R&E%(,?@A:M]H% (Q'8Q@'TVGBW4M#^)'DV/B&T[&++\4X M3\AQW,EQ_ ,YX@ZB'M^":06Z?]-I),H(;@G+ [@AIE8X^I/:>G|\I1K9H2DR MAN>7$V0M8X%@|H&556TI,|Q2S(*!LV$0I1/T?]L<&_!$>$UM!$5M[$'[RPG MR@;K568CM AV6+UE_QH:V&8_H.>Q=F2=76 M/0O0L55$&UL255M;]I #/[.K["R M:@*)-B'0ES% @KZMTBJAMML^5/MP)"8Y<>Y.1T|W59"1+(WB.Y^88UGU.+%TFAW1,VE>WIJ0=1]8W,:F?*(.-Y]6:O=1UV'"Z"#QS"VB%T M>5>!7)97S+#)2,D-*&M-;/:@I#IO2H[G]|\&D6WG/S,Y)ZI%1]V B/&)6* M&XX:VDI6HSLCWU_:,P7P*;DFPW";X2P\ MB#@MU GT@RZ$03@X@-=O&/<=7O\#O+M\C=I07QG=A2M<&&!Y#-CHE&MT9M\_M0[^IX>8#!H& P.H4|> MD G^!V.XI:&#]G>I=0>HPW>8P:/[@O^$KP9F0D:KO2P.QYDK&2'&&I9*9F!2 M!.T(4R]:QABSPHV57);.RYLN&-;$L?.1K_7T5:7^E(=:%)XGD"B*&.2:Q8) ML:C.!.G)@^>1**EYZ. \8S2HJ/?9-F!.RXJ.9(:0%HXI!7:F;\@4H.T\H+[A M8MLX_2YL4"$P(B.%;2+]<81] +NE_.SENW^Y@< MP?'_%S6Q(VB??PR@LZ\')T9SE E;E-IB&29FVJ<&VVS#*?5#@G@WKS8IS71B M$Q&X)-?@Y)QVCZJV4R486;B-L)"&]HL[IK3045D#NE]*;;;"#=#\(B9_ 5!+ M P04 " K:P)9:74F#ML" :!@ &O 'AL+W=O"F0YL42*?+P',NDQUNE\T:T<)S+:29A&MKFXLH,N4:;V;. M58.23I9*U\R2]5>1:32RRB?5(DKCN[_5C,MP.O:^:ST=]XT57.*U!K.I:Z9? MYBC4=A(FX=[OBZ_6UCFBZ;AA*[Q|^[NYUF1%'4K%;Y2&*PD:EY-PEES,J83Q3|BVL055+#?&]GJ7 M3';-9;NRY|U[.$@8QF\DI+N$U/-N"WF6GYEETI[%66] NFM#6*KBX]-RAS5NT] VT)(4? M2MJU@2^RPNHU0$34.G[IGM\\/8DX;_0Y9'$/TCC-3^!EG=[XV5OX%VS%R\. MF*S BV?"P,-L8:RF+^3/,"; M=WSS4^C3&^K":B,0U!*.W=6#ORNXQ6<+S:((V4[I_OL#*9T :2_$9]|||WWVW3'> M*/UH"D0++Z609A(4UE:C,#1I@24SYZI"22T6BS9.IU:"J-+/-!OCC*|& M)>.RF(|IWJV>CE5M|9=X]\'493KPKJ-<#]NV!KOT/ZH M;C5988N2\1*EX4["QGP2S'JC>>+\O<-/CANSMP:G9*74HS.^9Y,@<4LFXZUVH!VWH3F%EZJCR9R7+I'N;.:3CG%>D2C=4\M9C!@ID"/MZSE4!S M-@XMH3N?,-TBS1ND^ A2+X8;)6UAX%IFF+T%"(E6RRW><9O')Q%GE3Z'M2% M.(J3$WC]5FO?X_6/X%UQDPIE:HUPCR\6YD*ECW!75Y5 JC,+#[,5W085RN|# M\AOPY#*X;YZ1|5B*DX"ZPZ'.QF#ZX5UO&'TY03UIJ2>GT-MGHD(V0,7LWXK) M[:-=/|7\F0F28.#|/^">P(-:3F8[K&5&/9@F7+!F6\HE4.ZH^$7N$?#;>K7 MVO+GN58EV *!8#+]J:[=/>I3@&?-.*R:83!%\-1NPZI2SL?0I?:X=D9PFC %N M"$!M)*SC#A45%VU5O37[G<510>^A=!'MQY%;Q-THN>PL M_!F>V%WF0S@4^<=>62;^\V((\K(;#P&PO=V]R M:W-H965TK-=A$@)D><,V>H.:,9[RIYI[:(M&AZ*O%27_:W6]<5P]-(M%EP-JAI+>K*N9,$U;>5F]&])/+-.13YDKAL-"R[* M_F1L;7,Y&5>-SD6)85[O+OM<_&!9BL]7&,)R,:[I!)>J;>BYI M-^0O,E%@14IS@L3U97_J7N!6X4T=K,)FL]NK.;#YEEWW7$,(<4VT0 M./W+ M:O<[C[0.$!:_J5_8_[9GW3ZDC=)5L7BSJM^1)AAB6NA89|S4L'; M:[|^49V-AYJ"F*/#=`1Z'93P]!I^K4F\5?"@SS+X'&!*[CB(4)RQDXC3 M6@[=QU@+@M.X/E=RK[%\W^"]UZH-*]4(Q&N\4'#++*_2.U@V=9TCE9N&;].5 MTI+JY8_GTF_!@^?!C88N5,U3D.R32!3*> ^Q/WKSR(O?=":I!1STXA3Y9;KG$ M\QE5809S_FC93]7DY<8R=^!+;6K=@;DI=[$?X9M]D4>)/IO3R:(YW2|15A7 M.8E:E!O0-DJK;/$7*A!EVS"L\E;4#8|*F;ZYJEM3F<%RNE"M*@U1.@Z,.|^1 M2P5H:@?HS8N\>_76B1;`!2PM5INL:L&L95H3P52T86V#4?#5"M.@W:.D/M.9 MS@^&W^@"-9!\$!9H&IG):+K92-P8F[UT^N<'E*E0"',I4H2/7$BXY7F#<$7U M;LJEX3E=M"S@$^T%I:UT?^!+HY4FE@;WS:N8>=Z[IW-C$+#$\5@(KR$9) 'I M! Z+ F<4). -_/VMO ;F>('G)&[8D]:LSNW?@=S3OA:2=G2I*2]3:H(9O/7B MT E=%\X@'L0! [9W(3YQD9"S_2M$'%OA.9"EZ[F TLFPB1AQ'";B#N,/H.6'" M'#=.?HEC.+)!SN@>PLAP#-W(\?SD)1P#B"/'I0R)A#]P/4O&\V(G"ERBF'04 MSZD8N,AMT9K"6S?:M(.-X:M@%$1.PEPX(=BP$VSX_P2[0&HU(C6WU):P*>8? MC#>ET/]9U">9_9*H?Q#K8GG3RF]N%SLN,T4/N*;O==:02GAWS2FG8.:W(6FW MWC0XA ?A&E?[!>FPU]2F25 OZ0>]? TJZUVJV=Z3L)[WV9CPW]?8S*4:A$[E) M6^8LZAV*F)'=U%8T8$GOEMZ0+5?F!%1G9^:LZ_5H4%BCL$](&#%]"TT=) ^[I MD"2MQ'?\)**8T2 *NI"^FSC,9S ;>'$7&ULK5=M;I($/[N7['BHHI(3O$;&-($"9)4K=3VHB3MZ53=A|4> M8!7;Z^ZN(=ROOYFU.;2E7*ZZ+WZ=>>;UF=VI6$OU]>< ACWE6:$O.TMCRO-> M3R=+R+E^+4LH\,BZ(PO[+=;-;Z0E*Z2K/N=I,(9/KRX[?V7ZX$XNEH0^]\47)%W /YG-Y]_"MUZ*D(H=""UDP M!?/+SL0_G\8D;P6^"%CKO6=&D9N9/K=]#$TR>]1&;: M7MFZEHVC#DLJ;63>**,'N2CJ.W]J\K"G,/1^HA T*H'UNS9DO;SFAH|OE%PS M1=*(1@\V5*N-SHF"BG)O%/X5]&?&[XM$YL >-!-HUGW@LPSTZ47/(#0)])(& M9EK#!#^:\|0/V419FJ=E-D4+Z'*"'/K6.!5O'I%1Q$FI7K/0#)LFLGD\6!@1TT?#NQA":Q4=]YV_=!#J3ARKF$.*)?N M,._868-$3]O_%-)!*)ZD 85#_T]V9HZ06/L2 OTVQ:HO[@%;N9SL - LO_QW MY/D=8.X3D0ENQ|S+&N"HX9|WP*ZHQEI1C6UI *JY@E{JZH%=:^SE9RW,THKQ M7%98+!0I*Y*NM$4D_*8N&FM2&:DV^TC*5OR7FNF^Q;,@)\QW_2BV%<,'K%G3 M!0C*,&<(2 ;!0,?F^Q,S 'S@7/+ M>I!PO60K=(T^)K@@TQP8^&Z4 _%9;D+$S-G2O>"FHE7$2HKTAZ@5NT"=F M>]#X|"G==B^-V!^'! (D0TNIL)$.R!2YZ5PM>;$@(WMU"[(_X>#P/D=*XO3 MPD".6B%I#4?_!XT&+8T&+Z912W$*95+7C(K^0? 94L@(+,W+&'3<)I$E>3:U M][1%C7!XW#DO"]6Z!6Q M(7# [6!"\>K$S21*BI292@UC9',0>BX?/RAZXV AT'41-89O.'PTC9)7G^S6S7$.?.K2);9N.R,N/H!W4,?*M$[577'_F6"GWBN]W64L$K M#8T9G 5]?SL4,'NG3>;V;"!S+ <:0(%I'M!U*>R.P&]>FXMB.%L0^%%7?#P?1 M3B|WB$<'AU>71.R Z9+4,#X$MBO@23T>ZML10L8M(>,?$)SO6O(HA|_-Z2< M;KOV#JG''WC;- \3).'C5[>%6;M&M8LWXVVY<9+$114'/98A>I?R+ZN7EQXE]X*6V:T*]F-MJ9R)' M^F^7,&S24Q3|+@^8Z\,9|'V_R<.A'NSMG8%R4 M[TJ-]*5:L/@ZU7]O#Y*0^ M0^W$ZY/H1ZZP%)IE,$=5[W6,NR55G^[J%R-+>Z*:28/G,_NXQ ,Q*|+ _W,I MS?:%#+1'|/$ 4$L#!!0 ("MK EDKPC#Y&@4 !P. 9 >&PO=V]R M:W-H965TK]^1DZ9O)I(YWS|USQZ..5D+>]P5C M&A[SK%*_876Y>%PJ)(%RZDZ$"4K\,M.R)QJG,KY4)62T=1NRK,A<=UHF%>_ M]"=':NU:3H[$4F>\8-<2U#+/]5R?LDRLCOM>?[-PP^<+;1:&DZ.2SMDMT[^5 MUQ)GPT9+RG-6*"X*D&QVW#_Q#D]C(V\%?N=LI5IC,)Y,A;@WDZOTN.\:0"QC MB38:*+X>V!G+,J,(87RK=?8;DV9C>[S!? FE]1U^F5+$SD?W!4[TX[L=]2-E_M+C-I(U8_L]]?T.A+1*:L$U:UK-N'9*FTR.O-B"#G1?6FCW4<7K.!U!N(Q5T9 MLBC/|:.3(RE6((TT:C,#ZZK=C>|X84BYU1*_]H M-&-]VBHT8*1&R:UMM-*&_D7;1Z|SZ+0"P4713]=(2L^.O7?Y6VH+=VDS%*J2 M)NRXCR6AF'Q@_VJJ&>P7QX"W MLH=.L?:Q7DU$8S:H$0)8#19&#|T*EHS*A4PDR> +/.LH1EHD9J![Z :53); MN-G:P=+0"USZ/BJU":Y6-;Q2-KQV*Q3]02+%Q;$EIS2 ^*K HE8\|Z0U@3/Y M7'A*,UHD*&SI/?=NQE5"L]K)@;4FE@H=4WN\0,0E>['A^&-G(]/>)Z8,.9K) M38ODK0L&ON.1$/9@X#E!-(-]WE8.-7+O(0P=,@HJHZ/1"#HR.VPR.WQC9OJ: M11OK\5J*&=H]V M[Y!QB"&,7%Q^'NV!-\+(0A1C<'5F'H*&0>B.3-C](/H^Z&(W%,.!XWKC"D(T M(K#7P4'4:7GWV?+&FKA*$1V?<8N&6N MQOS(";$7 MX6#LN&[8+H_0B<81>"Z^QKWL&6-U66-]$-_2%,:6I0U[ON>0F)G#ATM]GC MSR$A@AA3)/1Q. J< "UW,#=]F!MU,E=SX\",.L(02KC*8TS]D-+I!+*;R< & MXZ2&9$YR/'ZQT_Y=WHAL8,@G:%>.LQ<; 1A*_[|L+|=;33 M'\Q$VZMB5K5'*A,!UG^\/ W'#0QQ" ;.1Z| <4CYE"!>7MFKVR83S!=PT],S"4M M%SR!$[PQJU<&O=/N[]!O6H3I:^TV=';RDA;K^]BXHT^JJ=NC =,MDRQ?5&L M 9,2E%LI2V-X,I,KV&%9,,R9=X-4@K#JQM@>FU,B?H1L7_*

M[K[G2?22"&>PM@SX[Z5L(H,)IL$(CCQF-,8N+YO=?URV'KQH[9,K?_):J* M9G5Y;U:;7Y^3ZL;_)%[]-WVF&ULC551;]HP$'[G5YRR:2I2 MU800NL(";I-F[1*J.W6AVH/)CF(5C='H3:3H!?L%V[Y.K=N(9R.2[:&.[0_ MRX6F6=BB9+Q :;B2H'$U"6:]T3QQ_M[A%\>-.;#!*5D]]>0FW[-)$#E"*#"U M#H'1YQFO40@'1#3^-)A!F]*(%'M[[|*]>.VE9,H/72CSPS.:3X"] #%>L$O96 M.;YAHV?@\%(EC!]A4_L.R#FMC%5%$TP,"B[K+ILVYW 0A.<-+]=%$CDMW*7=6TRZG.#M=:)55J84'IC63EJ.!LWNV M%&BZX|!2 N<6I@W8O :+WP#KQ7"CL,T-?)$99B\|0F+6THOW],:Q2<19J2^Q M'YU#',7)";Q^*[?O\?K_+_]R^C3">)))2SPYA3ZJHVK,*R&@O!*Q Y^<+;D@I/UZ.\.*M[G%K82Y4^G14R,E4QX7,C,M,U\%%>Q_ 9.:, CF5IRG1%YC8G4.:,[FFX^02 M;(Z0$L|=EVM@A:JD=4 L376%&92-E,U>2JJ,-0ZO5-J2 Y>M+VZI$QF"50VL MDD8)GC'GMV2*R13!5P(!;% C, ,K):COT*/V7%1EB+/ICCJ.OQOZG7D3R2PL M<9DKC)=^R]A ^TYFB N=:%WN[6K;+&=UC_CG7G?: M&Z9)IP&!*PJ-+CX. M!U]ZHG5I6^8RR5I?[CS9P:/FKG0/LKI>Q^XA*TOY#I M7U!+ P04 " K:P)93[M/-K(# "O* &0 'AL+W=OUC= M@TDFQ%?'SMI.H??K;^Q EO8HITKW G8R|WW?C.IS(L&>]2)%+26 M<(EW&DQ5%$P_S5"HS3CH!_L`]WR=6_<@G(Q*ML8%VM_+.TV[L$%)>8'2<"5! M8S8.IOWK6>SLO<%7CAMSL 87R4JI!['>Y3<=!SPE"@8EU"(S^'G&.0C@@DO%] MAQDTE,[Q<+U'_\7'3K&LF,&Y$G_PU.;CX"] %#-6"7NO-K_B+IX+AYW.7]$>%6)JI M:/^FC.E >\E6 DUG%%KB=@AALN.9U3S1*SS]"#XK:7,#/\L4T^< (8ENE$=[MY;/H).*TU%T8],X@ZD7Q";Q!DXF!QQN\@O>)FT0H4VF$)6XMS(1*'F!1E:5 MJD(+WZ8K8S65T9_'PJ_!X^/@[FI=FY(E. XHN0;U(P:3]^_ZE[V;$]+C1G|\ M"GVRH*N:5@)!9?"V _WF#_0@X*.QG69?YN@YF'R"E*<@E86<$=4:;^0]NZLH MZMU.O\QO_;)_TP%F?$REYQ(:Y R=8O!F5]Y8(0-64H%2<[D&H%+<#"05IK+ MM3.!C(Z7"7A"I@%=";Y [<+<^QKG[!S>"#" C=-!,C(EJ-49;'L@51E2:3K7 MK?E>6^LSTP_4:I\R46&+XJOW[B1:"TR(TG(TK1D33";XG"8Z TFNY&39EL3^ M!.TXID&G=6NQ\,E2/M()LTSS7::%S_0*]9DCM=1$,&-XQA/F.N09D >A0GL0 MQX2XI"5F&;5/Z%[>_"\$SZ2W^\,/1'/_P@I8^A?U/7?E3"/IPP<87L6'DMJD M"3IPV?_86BI+!_.?LE[04]J.IWCPKQ2?$[^K\I'*X)SR=^YMBJ8TP#2E01#,MUO7V0Q)Q95H5==U:M;MQ^PS@EI:XP3H)W6,I)SP8(@7]M1^5AA);25D/>O9I M,XVG]1#Z85Z/CS6&ZM*/Y)6RM* ||\N>P=W]R:W-H965TVZ,EAA3.4E7V.BGRRXB*G2EV+IRK5 &F9&<>3ZGM=V M8\H29]#+]DW%H_=3%;$$IP)D&L=4/(PPXMN^0YS'&[=LN5+FACOHK>D29ZCN MUE.AK]P")60Q)I+O!0N^LZ07(I)UQAD*_YFN)5[YV!2F7/^S5Q\"/N.9R+" M" -E(*@^;'",4620=!S?=Z!.X=.8[I_HK_/DM?)S*G$,8_^8:%:]9TK!T)< MT#12MWS[)^X2:AF\@$+QSEA'$+,D/]+['1%[!N0Y W]GMX#!U:#YCT-@9-+)$\\BRM&ZHH,^X%L09K5&,R<9-YFUSH8E9AMG2NBG3-NI MP2S?/N +& 8!3Q/%DB5,><0"AA+>W"B+))OX36?)V>XF]W F]=OX36P[/Y:\532 M)0I5^DP#)@;[%R.]6$=TF(817 U?$72?B/28Q|*^)P+2ZA MX5V [_G-(P&-?]R\80FG47#:R/ :+^7T\T=M"1\4QO++,1YS-\WC;DR#7\LU M#;#OZ Z6*#;H#'Y[1=K>'\8#Q'<70?K"BG[D-- M8)6$VT7"[?-49KM.1FH"JS#2*1CI_'1E=@XKTR>>]Z0R#UHFU 16R;9;9-L]3UEVZV2D)K *(\0KO\N>_=TDM%03 MZN$"IA%-%.AO+;S[GK*UUE#] NXD+M((K(%'OT"V\&;'CP@%<>]?FPW_=F\ M]_0(L88V80F+T[@H?/@7[D5'KA\[2]@=!XA#*5$):W-87=S:BW4A58E02D)) M\<_3(#L_=;%2$UJ5E5)ES:MF>6F+V,$:E@[Y5%**E%]*V,74A-[7TR%6-R?7M0DUH55))*)4=:9^J06L5>76A55DJY1ZS:Z:4=8@9Z&PO=V]R:W-H965TD9W),[NK&D2 M^2P[339FNDN(ORJOB#5 DY.=Z2AFGQ%QPJ M6\LRWW*:%0Y9Q%$05Q^^M^]0APY0+?% 54.Z-3];G' E0,N$BTC*I*ZJ)D_ M&27T)+<.D/+#XK;%-Y9-D&D^S>X^(2O' W ;P#00P> MMG2?^O$['9DL"S' (G-9A7-1AH-:PH$(W-"8;5-P%;_(2@0PI[S]!-%+@A=(MB3C=)6< 6J!]9"%;$M#LY]VQ[AQ+@%K]V(_WS.3U(\ZKZQP):KM MQ\U_[>2V<Z2L9'IG%.2/!-C\NLOT+5^ER6M^4PH@5V7P%:A3ZJ$93F6CD[AMF#^ GB>.@P99VYZ/@V]:V=9@,*BMA*B<.BI'&=7MU1?P]]W]G[*PE)Y=2Z\) M3$C2K9-T>V*?J[],$FL"$$@S]$@S>RK[2T15XA5QXPKZF%488VG+V#>NHALJHM9M//UY_N[F^OI[+ E+Y=BZ\)3$C3J]/T>N*?I[,$FL"$$D"+OW&MMS*P\CPF M%QO"/#RAH,3,\S"24Q >20&H#.SQ]OKAZA(L'J8/5PMI>$K_KEW0A29FBWBV MJ"MDAL2/9%$W@XE3.=V:$(3D^8J!#I]L5*K2M&%)I:|ZQ2HU !*5KH-NCD(XE.1 M*#'#GC7$+:SD\@&J]8.,E> '4,E'-6+GSFA"$_/G0@4.^R*H5AFC"TTLQ@LYT/^]#$RP5S38*NOJ;E68:,+32P#%S98/:!1T+/R M%/XKLK!0D^)%7+:9I>8*PVL5AHM|%1+3C5FV\[T,47!LZLZO2WKZ%W7Z4/4M8"YI)\N7=BI/X;.M.;0.)TVT!EM6(V^U#T0^T=+:(2]1'TG;Z[T=2LF+%BI 4 MRA>;LX>/?? MBK4K-P))8IWRS T\;^#FA#)G.K9K30& M$\J2\O]F_Y6@3O5.XW@\J# ;H/7P2R)MQ!G/_J6)2B?.T($$V2;J3N^_Q/+@/H&+^:9M+^P+VT]!^*M5#POG36#G++B MG]R70APY^(,G'(+2(7CLT'O"(2P=K')NPQ1\M"9OGOC#[R/39%W!%;3H5?IT&M#/^CO0%/AV+>,9I/. M3?O](-*YVQV3/I7]>5&4558U5OV*5;^5U8(HO=!0A>6W\.T6\R6*QF2T8KTT M&1V!U<(>5&$/7K,H!UWJT!%83>HTB'ZU:(L'='Y1:$@=D1:D5Y:N5'(W_8 M7)3#BM6PE=4??*<3HDJ6!7]S=K8PX3^K/EMA7YJ7CL[J"HPJ!4:O69^C+G7H M"*RF@^\|';>KU9HZ5DKT>%HZ#\]T28S+Q@&S37']I49?BNSSRK5J9CQ7&E18=H=6U>&A[M_-9NHK5PPY.C//0B[W'=GEH%_9/SWCUJE+7&:WM_D&#[W])GK%:K.\JE[4-WHIO\#4$L#!!0 ("MK EGL+TZJ8P(- % 9 M>&PO=V]R:W-H965T,GZ&GN#:FN0D"7=3 B1()!H0]J:3BQ-BMV@2Z44!*^(LB,(P#3BA N>9 MCRU5GLG6,"I@J9!N.2?]SQR8W$WQ&!\"#W13&Q<(\]PA&UB]^=8LE=T% TM) M.0A-14*JBF>C6\6B9K.<6A$P0."N.8B\UM80&, M.2(KXW?/B8HJO.2JA(BTS#W+W!7H_$\=7 M2*;]$^WZW!"CHM5&\AVL7 JNC?9IW4X HS3,X"H!T3/ ==[31&=IQA.ZE,+5&=Z*$\BE!8#4.0J.#'T'ET MD7'6J!&*PRL4A5%R0M#B]?#X@IQXJ%OL^>+7U^WG;*V-LQ_EKU/UZNB2TW2N M5V!T0P]88MN,&M06&PO=V]R:W-H M965T^3SSC3TSLX-4SSI-'/2B%+/ MO=R8:NK|.LVQ8'HH*RQI9RM5POPU&=U<2/E4*6.:-"^&$0)'[!>.DM9DZV4HN9 MK(W@:)X4Z+HHF'I]0*$/8*FY M+$'A=N[=CZ:/$ZOO%'[G>-GWV CV4CY;!>_9',OL ZAP-18!$9_>URB$!:(MW/BKQ?2Z(ZWAZ?<1_6<7.\6R81J74GSGFL%N:;/'S!-IX[BY=* MH=TO%K=P(.TUD86K3%Y4/"R^6$3#N- ?X1.LZ9IEM4"06_BGZ@>F.8IL#*#1RYJ@QG9:+NE9[XA M]^PA?MJZLFQ<";^X,@KAJRQ-KN&IS# ![_IKBZX\!C<,KR)>%^I(43! ,(@ MC'L<>GR[>73#G:CC.G)XT16\[^X2$D=LCXK>5,L4T&O4AC@D-IN MJ6#9U^#N.Y4L6&-:*VYXIY5_N WWQ^C/OB!O&O7G"/IR_=]QSDA*.I*2FU$= M2T%_HOL*3MZ8U1ZI6UD=>Q>"21?!Y-_RTN57=_D%MI$DP)=4U!E2U7NE:IGFMIQJ'7&K:.6[)0=8B@XW5-/Q3U@(.@1H6F!QARW7*!+PB4X"VY %5'"ZZB@5, MB#/P7CP2I*RF4RTDZ2HL85#*2?)^!T%($KDF%VKM3P!=4*2=MM_=F7Z+!&YW)M;G)$.LBE+"KBZ/VI23@:?]90TA CI-902ZH)UG'X8#4TR;)(B"1AA'@R2\&]#0HBMT8X=X'?9=>_ ^D MK1:H=FX\T9#*NC1-T>NDW03TX!K_A7Q)D]&H1WX_GB[''??+)=.DF*?_'L)O4$L#!!0 ("MK EF" =,J1@, " - 9 >&PO=V]R:W-H965T M\::+(4D]4E6$60TJSX)\]E(K8 EK\'8)< ^RU@GP>G!#B' MP2X.:9 M*:3D>8B()(,>9VO$M;5BTX,\F3E:R:>9WO=[R=53]G!R,&*9Y"KY;"@$2(% M%]-K2L8TH9*"0&<12$(3\1E]00_W$3K[^+EG2N58P\U2$N[E>6+0<6+9Z$;Y MF0OT+8LAWB4P5<15V/8F[$N]E7&XX!?(P>?(QK;$-#H<+C3(\,A]LM:IQJ M$YRI/L[4#*,Z81AZP;;=CG:O MTNX=!7USOEZ:U!64_E8LMN4[I:.!'=4,K]$*_KLZK|\"'G7"O/+ ^2Y[?*NX,5 M9$MHW",_%ISGV8%;5U$W=$0!'45K;$<>8B#2FG0JE2?1*1NRLV&-DH.:DH< M?=QJBNMVKMUP)ELC.E)O6.D-#SNXVY7P\0;2,?#&VM=*]][:=TJRZ$1D.VGL M5&GL_*>[I7/*_)Z2+#H1V4Y^+?S:0>&C2U)W:E[7MCT1C98!DVO;M0>S7O5 MFENMH[H79GD++M"$+3-9M&/5:M7F# ,F|LWZI=4=%=&.%O/)%GF#.F9274[Y<*X^88!K _5X1C<3+2#ZJ-H\!=02P,$ M% @ *VL"65(_4/*# @$0< !D !X;"]W;W)K&ULK55K3]LP%/TK5H8FD(\6PIK(Y4&-*0]$(SMLYO>-A:.G?FZC_W[MV4](VA*F?N!+X\.5'(_"H*^7U(FO'3HUNY5.I1+S9F>T5P6994_;D&+M%A[8HM!VP4^%5W (^BGZEZ9F=^JS%@) ID41,%\Y(W#]RRQ> ?XR6"- M6V-BG4RE?+:3N]G("VQ!P"'75H&:QPHFP+D5,F7\;C2]]DA+W!Z_J-\Z[\;+ME")_)/_9%KH8>0./S&!.EUP_R/5G:/STK%XN.;I?LFZP@4?]B619-F1302 2,2<7#/.]>HI^6:^W#/R]0]8]1XZ,3D[MLI5&@8]^W&L MMA/I0@7!Y2X]>XT:#'H7+6C'0M):2ZSL/7G[/*1O#K[+ K[\5Z)DPY8..@- M^GM.NF!A<#G8|^)O]11[67RE:L$$$@YS0PS.+XR"JAMP/=&R!")S@WIIP3HK,<"JI'L@1A;PY2%=184QV)+A70O0<5G(1!,"4M90*GL3|;JS26E>%,P%HA714%5<|WP&6=X#$^'VS8,3?N@*1Q28^P|7-?KI6U M2,>R9P4(S:1 "@X)7HSGR|CY>X<'!K7N[9%3LI/RT1FW^P0'+B#@D!G'0.UR M@B5P[HAL&+]:3MP|Z8#[9G]]I=NM>RHAJ7DWJG>Y F>8;2' ZVXVX8YS;G.B;&/NF)&OI;OKZ\!7Z1:E&* H^H# ()P/P MY=OAT4LXL4([M6&G-O1\T3_4/J,5TQF7NE* ?BQVVBA;3S^']#6$DV%"UV-S M7=(,$FR;2(,Z 4[?OQM(@R]#:O\3V0OM4:<]^AM[3_L#Y17U3;1I7AG|L0W; MS+.Y67!*/X_&,3GU]?SI, ^OY-&&27G&ZP7!'U9$)C3@<+"H8?;K&2#7-UAA& MEKY>=]+8ZO?;W,XG4,[!WA^D-&?#M4 W\=+?4$L#!!0 ("MK EF^'9Q MD (,(& 9 >&PO=V]R:W-H965TPVMXV%8V>VT\" G^VD46@#XF$0B<V<2,CEU"]6]2]>5]P)*+,]X!4P_67-18]6G8N/*2@#.+:FD M'YB5MBPIPLM6MSD:6\5I0PFLDZ[+$XO4:*&^FCN_L%A[(IE!FP]QF@L]6*CM^)4VBMJ.JSGH%4M%2\[LG90$M;>\4M7AP'!C]XA!!TA^"PA M[BA#=HZL[%NL,)9*GB#A$%K-3.PM;%LG88P\Q872NBG1/-4=L>VP!07!"0Z MO@&%"94GZ!M:Z,\EKRD@OD8[S.LIFM5"Z+$&/"YNT/'1"3I"A*?!:\E9KE, M7:5-&6EWU1FX:@T$[QBX]L09"KU3%'A!-$*??9X>Q]6[NA1]/8*^'H'5"]_1 MZW/_&N3N8U\MI1+ZRQN+V>I&$IKF,%[*"J](@ZNC3)D%LP5IR9 LRQ4*,ON96,K:3I'-O.CR[" MB]3=#F.-H((H\7K4&[1[S?ZT. ^3[A/F(YP+OM'5&+77*B2#C<^],-YS=PB: MQ-%DW%S@3EQ4&R)^X..HSI[O=8; B3B,):\|RSB180;<=L)XI7MNDLN=(MS X+ M_9,!80#Z^9IS9M9N8/M;_MK) 4$L#!!0 ("MKEE'6P0@6 (+(% 9 M >&PO=V]R:W-H965T*B[TB)3&U,,@'T'F)%=4]6:.P)TNI*FKL5]T"72NDA0=5/(C"EU55#U/D,OMB/3)SG#+5]5QAB!+:]K".S3W]5S9 M7="Q%*Q"H9D4H'Y(N/^<)HX?^_PG>%6[ZW!*5E(^> V7XL1"5U R#$WCH': MWP:GR+DCLF$\MIRDN|(!]<[]FNOW6I94(U3R7^PPI0C+15PX1[Q3NC["FS.)/-E2T(99|/8/:U;ES+G\,W6T>D,#65G)&9P $W##.+=/H=/ V$@< M7Y"WMTZ:6Z,W;NU'<"_%*35A"'YQ"%47(@ MH.G?P^,CX<1=6F//%_]+6N'G>*&-LA7\ZU#[&N;D,+/KZ[&N:8XC8MM6H]H@ MR=Z_ZP_"SX=D_R>R%TE(NB0DQ]BS&5K2G%'7KX>$-NA+CW;39I-%O7X:;/;C M/^23=#Y-6,%> ^5>H5GXJ:,CE6IBF@CIK-WC&OM]>V2=V(#7SXP|-,\UNJ%HQ MH8'CTE*&O8\7!%0S(9]-D;5OLH4TMF7]LK1#%95SL.=+*-^K 7L,T]Q^>>:ZY'&R&?5]@R4O&B M@!R_+(7,J,:I7-FJD$"3"I1QVW.8LAYDDJLPR*E^G MP,5F;+G6=N&K=5]$_%C.),[ME25@&N6(B)Q*68VMSWV37P5 M\)O!1NV,B<5KNE >Z.M^Q? MJMPQEP55<"OX'Y;H=&P-+)+ DI9)T-)-X(*1^O20S3G--;)Z0S\\E*[!2^I+\P'-T?@>:,JXN MR!69XRE*2@Y$+,E)*.8^SN_(^=D%,2,L)[I242J,4"-;HVRSN1TW$]>U1,|- MB9-"7A/?N22>X_4ZX+?OA_O[\BL]_@Z^UX.<_"QH'}GL.3!9* M2SRF71G76_2ZMS!_[HT]: QC"W]-!7(-5O3Q@QLZG[KR_T]D>V[XK1O^*?9H M6C*>L'REJO(OFAEA62'%&HP/G16O28.*U#2:=>2%;CBRU[MY=00%PWX;M*>WMU^KMG=1{3^,4ER2>6F@K9:0O2YDS74KHDEMSACM*0G?8\P_T=D0Y_:'7+3C8 M"IX&QU[!>$ P/R#NB?\PI"8/6S?"DVY\X6%B^,R*SG5D& #Q#,2,VI:;)<1MX9&*JV#@>NZ!V*ZPT!N&W6K[K17]HXJ'/7]P0'X&_@&UO=,2S75T3^6* MY8IP6"+,N>XC7M8MOIH4S1=E$'H[8VWO6>COU!+ M P04 " K:P)9TS"S\0\# #8" &0 'AL+W=OF?*14J4GHJ9*W.!)+%.*7,#$VNZ*:&9$W7LVDA$';Y0C&8X$B 7:4K$ MIH^,K[].[^P6QG0V5V;!C3HYF>$3]N=\)/3,+5$2FF(F*<] X+3K]/R[0=O8 M6X,7BBNY-P:C9,+YFYE\3;J.9P@APU@9!*+_ECA Q@R0IO%KB^F4(8WC_GB' M_MEJUUHF1.* LU>;J'G7:3N0X)0LF!KSU1?)4)/2E022); ^K

*GX9P>7$%%T S>*2,Z1.1'5=I0@;6C;?!^T7PX$1P/X!'GJFY MA/LLP>00P-5*2CG!3DX .(O8RT4-0N\: B^H5Q ; +U]>(9.6&8WM'CA";PA ME3'CBF^?@X]^I:C((IFL^(R7B56B"Z2>RXY^2<% M>N]7X8#4&5^*E-N]T%ZM?D3OO,T!O69) MK_F^:#((]E=05?G4FA7!O69)QK+(YD<)6R;'U/HZOMG)B KVEWIDAC-%TD])" MOP215@DX'Z<.&R1"@N]!6M2,H X)V53E8G >]K&%:NV0FA5 /!\EHE\EH_V.R M3$7@BTS!F"ASH"AB?:!5Z2@B^=[!A?*:H7]TIB?L3/TZ,%=WKTFD*&:V=TJP M;(H"6ZZ6[;EGN]+1>E^W[:++_H$I>OXC$3.:26 XU9[>K:7?A"CZ:#%1/+>M M:,*5;FQV.->?'BB,@=Z?&ULK55K3JLP%/TK M5H8FD^A)\ZQ8&@F*IDUBH@*Z??;,V\;"B3/[MF7_?K83HI2FB$U\2?RXY^2< M>V/?=")DD\H!D#P7O%1C)T>L+EU7+7(HJ+H0%91Z9R5D05%/Y=I5E02ZM*"" MN][GQ6Y(6>EDJ5V:RBP5&^2LA*DD:E,45/ZY!BYV8V?HO"S3Q,3;@)\,=[HS)L;)7(@G, F^'#N> M$00<%F@8]'YM80*<&R(MXW?#Z;2?-,#N^(7][_6NOD,])[[GASWPR?OAP3[WYC%]?T3^5@W>/G\]%Q &"+,[ZDE SQYV]M#^/0>U6BX_\7SA6Y/JXY/L 31F'T2O-A4#0:'=&&PO=V]R:W-H965T0XRP.C/\2.P")GG):B*6UDJ"\M&VQWD&.Q04KH5!W,L9S+-64 M;YU18_[\!2@[+"W7>KGPM@VQW4E^PTT6)MW /\K&\XVIF=RX;DD.A"'"L0AVQI7;F7UZZO!77$3P('T1LC MG_Z^15,BLL MX)K12\E&[I968[$-9+BB\@<[?(4VH5#[IE3]2Q1 +E2 J\I N-B@6U"U0:<$KP@EDH! GVY 8D+%9S13 M=U4DG*-_2N!8DF+;Q)]W@=N=S]!W+8]JN1"G^\OT&?SCZC,T0*]+!CE5!+B(4M M50(:PUZWL%\:6.\-V*N27R#?.4>>XP4&^?7'Y?YKN:W*UM7.ZVKGU7[^&WY- M%89%.-;@6(*KE9!PI)2KZD O@M3P2/, #X/?"Y"3PV/"G)? ^;7TB>-*!)Y/@#SM033Z3P$WXR0@ '+V@ MD XGTL\[^ODT/9.8(EK_NI;X69TBI+%[S$=YQ%XX?'XFESHQ$=DG,W.=:+@MT\N=FD[O(.!.IG.G30N)]IA6@%B& MLDJU//C 7K7& ?PB-PF'Z;FCYA%'?M1%O<8^-FYWLS$VN["N.-?L;$7)%NM#MI4!5L0>T)NI/<.N1($SO#;%Q:' !O>QP[K3+?:6%=N9>F;RML]=*/MN/4& M83"[\3@]3)(A]I[T!8^H# G?,MT15C$*F9,Y%K/2\,3,W$\G^^MBY8E(=8NOA M3OW/ *X#U/V,,?DRT2?9[I]+^C]O2P,$% @ *VL"64ARV&ULE51A3]LP$/TKIPO-3!HD M3=O 6!]IA8TA#5'1L7UVDVMCX<29[;1LOWYG\]T*'Y7V)?;9=^_=/>@ZZ)@ZM<,A=Q.O(&W.[CGZ]S8 S^)*[;&!9]';J[(M\CN4C!=8:BY+4+B:>-/!Q2RR L[A.\>MWMN#K60IY:,U;K*)%]B$4&!J+ *C M98.7*(0%HC1^MIA>1VD#]_<[], ^N=]IER31>2O R:?>.<>9+ABM3#W0!B^$A"V :'+NR%R65XQMPY)8R2THZTUH=N*==&4'" MHRR,HRR.HEM.<2:Y9>H1#5I^A 6FM>*&HX;C$K M0K^#$VJ<C\$ -^8P34]-QQ E9I<2>N;-IU%MT$O>OAE$P<<#58RZ*D:'T).YDBEB TLUD6,7:=M[MDPR"#]%9[&|Z",<=X?@@X;6RZ]B=8&L2K)>]08GVR(-^XJ@CCOZ'6)"%OTU7H%][T:(AE75IFO[K3KOI-6V:!JJ[L_JH"=D;4]ADGC6%DY5IX*0T-!+?-;0*CL@YTOY+2[Q+T.WTy]02P,$% @ M*VL"63W>!C'X @ -@D !D !X;"]W;W)K&UL MK99=;YLP%(;_BL6[]9/6\@)ER"UJ;95VM2H6=MK!TZ"58.9[23-OY\-%*7@ M9+W836*;\[Y^SL$?3':,OX@<0*+7@I9B\5025E>V+=(<"BPN606E>K)BO,!2 M=?G:%A4'G-6B@MJ>XT1V@4E]9-Z:,Z3"=M(2D]8"#K7.H!,YE4> T+D(_5G*N>W;EDI(!2$%8B#JNI=>U5SQ'"^]()Q[(<=!&\I4E8R^Z-A^<]>)Z^266(! M.T:?22;$]36R4 8KO*R@>U^0)M0J/U21D7]BW9MK&.A=",D*UJQ(BA(V?SC MU[80!P(W."+P6H'W48'?"OPZT8:L3NL62YQ,.-LAKJ.5FV[4M:G5*AM2ZM>X MD%P)4HGD^LTY1O(T$^"EX0224"@\]UN0F%#Q!5V@A5HWV88"8BMDBKU CXM; M=']V!9TA4]+?.=L(7&9B8DM%[^>PTY;DIB'QCI%4_!+YSE?D.5Y@D,\^+O??MRVU5DZXP7E<8K ;SC_AUB=^;$[]>"LG5(C0EVC@'9F>],:]$A5.86FKG">[; ML)+/G]S(^69*^S^9O2N"WQ7!/^6>/,$4-[NMS!"3.7"4LD(=(:(>-N7>&(:U MH3Y#MHD;NN.)O3W,R14.%.NZ!UKT+$&)UGORA1*?2;\$['QB0YF\>C'N$P MQHU#,V#8 88G >=XSQFE2.)7,.Z/<#"G'SL]+D-,X]YHHXK.LGUC#G'I=RC M=OV8T"+!M&'@]= ,,=[8C!9W:/%)M!DK"B+TE6$L6#R8<13VH(8A[C@V0XTZ M[-%]]%M8 >?],#A<9ZC">[RDQN*-!@R1TW^OPY@X]LR|WOGW'FXD>!9X@&'HM^;Y,,BR8[L@2M!;U92E4P0U.U\G6ID*4.5.1^& 217S NO'CHUF8J'LK*Y%S@3(&NBH*IWQ/, MY6;D=;W=PAU?9<8N^/&P9"NOII&--=P'? M.&YT:PS6R4+*!SNY24=>8 5ACHFQ#(P>;YQBGELBDO%KR^DU6UI@>[OC_^2\ MDY<%TSB5^7>>FFSD77B0XD)5N;F3F\^X]3.P?(G,M?N'31T;!1XDE3:RV() M0<%%_62/VSRT -WH""#< L)10/\(H+<%))S16IFS= ?W]VLX M>_UVZ!O:TR+]9,L_]?G#(_S=D$B%R31\"FFSPE$MLH#G>*)^%)QG&I.M + MSB,POX!0=,_A_=.RL"D">PYOMX1OCG555KE"'()3\G4\&.\T$;15_KS4-)JMSOYA3ENY5[ID"8X*DV-:HU>_.95-PH^'#+\G\B>V>\W\ONGV..IU 9NT60R M;=F'+QN!2F>\A!FJA%:H(QS*0TW>#1R[[3CK..@$_6CHK[L.3VKX1X>#QN'@ ML/6H1YR4(,';0-[XD]%/%,4-8]BDXKN<(VB0E@]6<"4]LM^9M0W3 93US%0 MN1+,JY2+%8RU1O]E\)4]'G(0O=!W<1D$^RY>1G4OHW98;<5OM2+2L7(=6D,B M*V']&F]6FTM@['K?WOJ$+H>ZES_1U#?++5,K+C3DN'3*H/,>1*FZ6[<3(TO7 M\];24#+<,*,+#I4-H/=+*5+UP8!*L&$SM(;1O7]L0A%;)WH#'GO/Y M#!X3-4]?3 Z Y%+(TL0T1ZSFC)DTAX*,D]@M"L'10N.-M1'9BH-//.B0K(P M'!Y9P45)D\C/;702]1JE*&&CB:F+@NM_2Y"]B>F87B>VXIBCFV!)5/$C["? MJXVV$>LIF2B@-$*51,.AIHOQ?#EQ^3[AIX#&#,;$5;)7ZN2*IRRF@3,$$E)T M!&Y?9UB!E YD;?SMF+3?T@F'XRO]Z_=UK+G!E9* A(9YC'11$D&!UY+W*KF M&W3US!PO5=+X)VG:W.F4DK0VJ(L,;!T4HFS? -)]AX$@#.\(PDX0>M_M1M[E MFB-/(JT:HEVVI;F!+]6KK3E1ND/9H;:KPNHPV8)!+5*$C*RXR);&T0RU;5'@'M:CTB$R"#R0,PBEYWJW)P]L7&&;=]1;#WF+HN9,]W+4P MJ52FUD!^P7)4]KT1'9U54FP[8'D]VOB]#G ^^>6Z18^O0UW/3W%4\AIK:I M#>@ST.3=F_%C\.45ZY/>^N0U^LNO>]M>"YAY@+M!Y^3S=!8$0<3.PXW9X(C= M;?G.]5&4AD@X6&$P^F@)NNW -D!5^5/?*[0]Y(>YO;2@78)=/RB%\U\U4O\: M2/X4$L#!!0 ("MK EG_45H^E@($4(9 >&PO=V]R:W-H965T M65\#TS(*+$BO=%4M75@+PW))*Z@;>-W1+3)B3)G;L5]0)7RE*&-P*)%=E MB<6?:Z!\,W)|9SLP)!C>RTD7$RX_S1=+/1XYG"@(*N3(*6# 6, %*C9 NXZG1=-HE#;'; MWJK?6, :RHO+F'#ZFQ05.7(N'#2!5Y1->6;;]#XL07FG$KBS8-UG-0O1** MEPU95U 25C_Q"^UCEZN.O0Z$'40Y\<3P||Z-GO]&"7[N]XV\R#-O/ ZH6O M9KZ3Z\\FU_&QN8YGNJ_F+XE_ZM4GU/L>R=Q'82#]O$PT/J:?O>Y]8!__+MB["6BJV4.377]7\1!E[BKKO9]* " M+[K<164'RWJCZ;@U'1TTW7EMC.T^]7 L&/B,HKWC+[$[$61'2SCC2;CUF1|MT.0]5YC6V]WOW90 #^(^.5N7@;#_2AZ4#U[WH/RXZ'?HF]?;N?,-A?L#RR6 MAE8:%$YWN"S%A#UI55W%*_L,3[C2E*MEGH>QZ$ >CY!>=]VS$W0_O/(?T+ M4$L#!!0 ("MK EG#1^:Q0 D _5 9 >&PO=V]R:W-H965T4;C 7XEL0I MO^ELA,@^]'H\VN $\2N:X53>65&6('%_1AG6/9PRC96&4O#W8[P]"2)IY ;Z MN#9GM]^]QVHIBPH ;I^?%K>=/K*(QSCM2"@()#^>\0S'L4*2?OQ5@79V=2K# >];](]%XV5C%HCC&8W ($QN>F,.V") M5RB/Q0-]^3>N&C10>!&->?$7O%1^QT0Y5S0I#*6'B0D+3_1MXIBPH.;I^?%K>=/K*(QSC M2"@()#^>\0S'L4*2?OQ5@79V=2K# >];](]%XV5C%HCC&8W ($QN>F,.V") M5RB/Q0-]^3>N&C10>!&->?$7O%1^QT0Y5S0I#*6'B0D+3_1MXIBPH (4PQ@90 / M#+S@#0. ,O!/-0@]@Z!@IFQ*P4.(!+][9O0%,%5:H]DO!9F%M6P^2=5S?Q1, MWB723MS>)UE,7S$&=SC%*R+ /$8!^[^"+!")^< @/7AZ#,&['W^^[@E9G[+] M117V78D-*

*W\#V(/A,4[’AX#Y=XF4=H"<=W7D+M][>02OB-&-7P.]W >S#P.#0 M[’1SWV >GFX.+:WQ=]S[!9Y_*?=__D=:(@$\")_R_)OI+^, ,KR+&!YZA"-]T M9$C@F#WCSNU//WC#_B\FZER"A8[:K0&.UH#&_KMHZ#15_")\QPO09@SDJ[! M’#-"EUWP!<4YI@(C\R:&RYH&14TJA#[?#KR@W^]?]Y[WN6L6"V1C#HN%5K\O M9&6P8V5@9V6#&’Y_)T/D$LQH(L<- CHK(,V4,I6LL8[D BU>P7VZ,7HO+TQ?$ M)’F_9>^KH[:K2/=K2/OEO’_(*YP*;G<(1S]X?G!M)1XP’Z@V8?=E1E MC?+QCO+Q=Z8<2’ZW,? 8C(]P_M";]K9Z=2_6X$7>]OB’N,][SQO5DQ_7$R07A M4,.!#)S@K2=@8FS2:.1K8NT,]/18M_V/KZF8ME82]B4B=Y@_MU%CWFME;G(YK3#GQV1N-4_M<[I"JY,]-2=L67- "IYK3*5KH"]V^X4AK3M\N]O[YC%%506VOR[BY0#3S#2MK_MAB$RM#M*2%:%?KMKZWYS34SOV]8\C&4@TT^V1!JOI9]OGUA;8Y9L9E4YOW;_MP< 6QNQH9V]!!MZR]=ZR[? K+978%%D.$C(DS"D7[Q^P(*RD>K^+JS3RZ1’<$37,KZ^E7$W=_8% \.4J]&)W*D+KI3 M%\Q01M2D[_M]=M0)H%6)H%=F/FV&(RS’-PYXAB.R(M0)I[5E5F92O,@())R\ MIXXS+\OU"G5A"_33#V/HC7[A("8K7#8’]2.S),F3+4QA@]-2M%<&8+&="Q44 M8%+M =>X0%:\(;SXD+?*TA%!C&!^!7[?[+&ULK5AMQ]NDHE[=Y\5D&TF@%Q)MI-_ M7PDPM@$#,]# M3SED%C\CLN:’T5=U\"\>;H2F@0F$@L#RWX[,21PK)!G’OP6H5]ZI M’$"O#^A?, *25 OF9$[C7U$HUF/-U4!(EG@;BV>Z_YL4A(8*+Z OS_Z"?6%K M;"#8(IQR@&X\8G 4:BC4’#VE(MPG_ 73(MZ;(#W1E]19QNV "8OBU !K(: IKW=S<;W/W^[]B%C5DFS\SPS MX M96(>B\2 62TQYWDYIF7ZP@635=>4E7Q5]WE5U8GN^08’9*S)5L,)VQ%M\L=O MT#;^;%+T,\’\3P([4]LJU;;;T"?EULZDYN!Q*[C :1BE*W 3I<7CQFV>]L9 ML.K$NXEK&X8QTG>G2M6MD&7::’ANYM?-+.3!$[,S=L,2W; ?NU]9JR3AW71’ MF&S]X.&-L"#B!#RQ*"!-]’)DYR0B: X,6*’78&4, ’*?"KF[E#3RKF9M=-O(*,<;GL8*H6M;U935[9"-+,? Q*]S[=A:R+<:&ZO9*CU\IQNI,O< PB7Q5R M5 3+K=C*E\5*50/OZEU>K=TXEBU#KQ0!L7?^C;?Z3P,ZD@L9Q)#(^U.BSKB%K MJT.H M5NV07=)GY[;-=R/QD’X:>\!@ZB- H!.\NAV\1O# 1;(=!1"/0 WAFM M]%$W 4X3OSV\:^D?)TO8.DK5:N"0 >XJ,+NKH-/$;X N6O;’20 V’/6Z]J"4 MI5$*]WLC=)KX[:%>*\5Q+(0]Y\+F,F@78-@M0*>)WQ[@M0(<9T? 87<&HMX X, MG=K’SKS1T!T.IQJ/?GO.UVIRG"%ASR&RNV/4Q&H4R&WX#AK:57]5N[M:K2 MM(9^A3"GQV1N-4 M<[I"JY,I-2=L67- "IYK3*5KH"]V^X4AK3M\N]O[YC%%506VOR[BY0#3S#2MK MAB$RM#M*2%:%?KMKZWYS34SOV]8\C&4@TT^V1!JOI9]OGUA;8Y9L9E4YOW;

*[2A13/|:1L/ >O(W1[KZ; 9O-B\HCEL: Y[:3;7DW"II"|PI!2B79L5 MPPIH=!3],KCV6A0[C,+K$QO'#<=1+|=#*>T.7'&2B!+3+I*C- %#+VAQ?&LS M]$Y0'#<4Q^<]:6!IWSV/W]YAZ+ <(=MCX;8+N46/,06SLO)#Z&DNF]@;2G#8C M:6H[<>M\ID=5-5E>8*HY=X>%+ER)**PUI'*%;;\KKG0SM\M, MCUL0QD! 7W.N#AL3H!G@\3]02P,$% @ *VL"69.OORT_! VQ !D M !X;"]W;W)K&ULM5AM<^(V$/XK&O>FD[L)\0OF M)2DP0R"=9]8WR83<|4.G'X2]8#>VQ4DRT/[ZKF1C;'"<<$>_!.OE>5;[;"7M M9K!A_$4$))LXR@10R.0.1$I"%.^3^W$+'- T+"-7<=3N RDZC!'$>@SDE]4COY99L/AA#(D(64(X+(;&V+ZYL]L*H&=|+#6$C2M!$N3G)[$4U[OVA M8:D5002>5!04?]8P@2A23+B.;SFI4=A4P/+WCOU7[3PZ,Z<")BSZ(1E,#3Z M!O%A0=-(/K'-;Y [U%%\'HN$ DLV^5S+(%X])(MS,*X@#I/LEVYS(4H =+0> MX.0 YQ#0? 070S@'M0X#["L#- >Y[9T I8(FOAB8$CU2 MZS*]?/63;/7.*ZNW'?**9)3(0Y"[QP:]2F"A%H8>STV/B-#*.5 R*M*U+XEB. M6[.@Z?OA[1KXW?OA3H,W(6)WVY]O 0I? L42XQFNVY',HEMO M4=UK-V)%/1@:R"V K\$8 ?R3W;5^]5/SG&1W9R*K*.T62KM-[*;&M'$^TLR M"6BR!!77GRE P9O^*XU2?4BR-]WC=LS 2WDH0ZB- ^49+IRJ' ;3/RG 5>=9(V@ M4V.P?Z1NKW]X',]DL"+N=2'N]0\[M4AOP'4@(;@D15!4A'*?Y$*\T% ^X!76.AHI*M%KX#+3TGWB=@HDC D()*LH'* M6X&V%IS%9/PPN2>2Y?GR;K-ABV6Z@&R K^ID,DL%60Q\]2MA@;&3)C++*8O> MHM]^U37F0? $OIG:-?UCV\&!.@3*CR.Z #3WIK.R'S/0)0I((EC@,JRK'H8. MSRKIK'"92I>*)/XZ?[WNW.NUV@KY+W* 31Y+'BI)EZN]?K,]U6:0T%51ZRAQ)VE MD 75.)4K7ZTET,P:%=P/@V#H%Y257AS9M;F,(U%ISD]82Z*]HJ#RZ0*XV$Z\ MKK=?N&:K7)L%X[6= 4+T#? KN<29[U0R5D"IF"B)A.7$, ^^>78S->7O@!X,M M.A@3$TDBQ+V97&83+S! P"'51H'B:P-3X-P((<;#3M-S+HWAX7BQ_L7&CK$D M5,%4\)\LT_G&&WDD@R6MN+X6VZ^PBV=@!%+!E7V2[>YLX)&T4EH4.V,D*%A9 MQ^GC+@\'|KW>,P;ASB"TW+4C2SFCFL:1%%LBS6E4,P,;JK5&.%;:2UEHB;L, M[72\]! (%#Q64FGS>F.?Q##1E7'T@'\E?F[=74"0@[\@1\8G*]01%6$EN2]:5 M"2[B^(IQCNE6D:|1SSCQTQW*18T2/H/RK>(=$H8G) S"/KE9S,CQT8<#3W\] M^ABHBS9TT8;61>_ET=Y^Q[/D4D.A]IK8:^%^L[IG3.UIBE,/*P-!7(#7OS^ M77<8?&K!]CGL7IMZ/!5%@5_P0HOT_H3,V(9E4&:8\3E(LC#)P55(.0XR|NO9 ME-6!U*X&UI4IV4W]HG+%2D4X+%$RZ)QB170NC]Q#0B]S0BT+*

VS?U&X'I5D+=K=@S 2K7,AR2!;& M%! "L)PM6${+"U4P:9%,Z9P:V]7SL"PTHVD)I%R$O4XG#G/)1D-Y#* R4T9 MS-12FB&)FU#@;I 3(>G&[TG@Y,8J94-R? ;VQU*9ZS>!NY^|.SGIW)]?[\?/ M*N"(7G1P78MATO&+D)]1QH2O=H5;H=|1^UYBYW2+VCG%R(F'W#(= M+:Q7Y70;W/:T?WP,V/3#(A6@,]H@+C 8%-89I>6,[U<-5 M\ D4U.W)NK .YYJNN[U+TA*]FTTR53IENDG3)9O0:"!8!G8TGR @;E01 FB, MRFTCY72N)*T\;!AUP|K.F!!W\ 9^SW:T5]G6BG5@O633M(;JII-Q'=#?5G/: MV[*]5^D&!7]0YM/2#D=6? 2AL=]M9QE=5?Y4U!C#U+]Y.BT*L/PH^ESES@W]Q MPM& ;GC!0FG^:+-!]PN>IDP^,2I8>4,G]D^ M'7WI?.HRNA1FTH!#TK; LI0O\Z1YZA8FHGZJ;7^!X77CYB!H/KH>!R&>>M[D3[* MZ;.XAA^ &]8-V!@>2#3G\TU MOMIXA3Q?!]B:/E M-8?20$3;8T.P6BP^0"X99K>]9!:G562 M!0 VC, | !X;"]W;W)K8F!O:RYX;6S%FUUOVS84AO|*X:L.2&I;UD<; MQ '2I-L"I(L19]WE0$NT340279)*ZO[Z4O*"DK"\8CE;69#M;6;LZ&0Y.O1<7->[41M3NR5+KBUFW]U=!LM."%60MA MJW(8C4;IL.*R'ER[XZL4S^;7\7:3/4DC%[*4=CL= M=/^78 ;>7O@!X,M M.A@3$TDBQ+V97&83+S! P"'51H'B:P-3X-P((<;#3M-S+HWAX7BQ_L7&CK$D M5,%4\)\LT_G&&WDD@R6MN+X6VZ^PBV=@!%+!E7V2[>YLX)&T4EH4.V,D*%A9 MQ^GC+@\'|KW>,P;ASB"TW+4C2SFCFL:1%%LBS6E4,P,;JK5&.%;:2UEHB;L, M[72\]! (%#Q64FGS>F.?Q##1E7'T@'\E?F[=74"0@[\@1\8G*]01%6$EN2]:5 M"2[B^(IQCNE6D:|1SSCQTQW*18T2/H/RK>(=$H8G) S"/KE9S,CQT8<#3W\] M^ABHBS9TT8;61>_ET=Y^Q[/D4D.A]IK8:^%^L[IG3.UIBE,/*P-!7(#7OS^ M77<8?&K!]CGL7IMZ/!5%@5_P0HOT_H3,V(9E4&:8\3E(LC#)P55(.0XR|NO9 ME-6!U*X&UI4IV4W]HG+%2D4X+%$RZ)QB170NC]Q#0B]S0BT+*

6QEOQY59(% #:,P #P M @ &9C@$ >&PO=V]R:V)O;VLN>&UL4$L! A0#% @ *VL" M6;M)TM]B @ M"X !H (!6)0! 'AL+U]R96QS+W=O XML 96 Show.js IDEA: XBRL DOCUMENT // Edgar(tm) Renderer was created by staff of the U.S. Securities and Exchange Commission. Data and content created by government employees within the scope of their employment are not subject to domestic copyright protection. 17 U.S.C. 105. var Show={};Show.LastAR=null,Show.showAR=function(a,r,w) {if(Show.LastAR)Show.hideAR();var e=a;while(e&&e.nodeName!='TABLE')e=e.nextSibling;if(!e||e.nodeName!='TABLE'){var ref=((window)? w.document:document).getElementById(r);if(ref){e=ref.cloneNode(!0); e.removeAttribute('id');a.parentNode.appendChild(e)}} if(e)e.style.display='block';Show.LastAR=e};Show.hideAR=function(){Show.LastAR.style.display='none'};Show.toggleNext=function(a){var e=a;while(e.nodeName!='DIV')e=e.nextSibling;if(!e.style){}else if(!e.style.display){}else{var d,p ;if(e.style.display=='none'){d='block';p='-'}else{d='none';p='+'} e.style.display=d;if(a.textContent){a.textContent=p+a.textContent.substring(1)}else{a.innerText=p+a.innerText.substring(1)}}} XML 97 report.css IDEA: XBRL DOCUMENT /* Updated 2009-11-04 */ /* v2.2.0.24 */ /* DefRef Styles */ .report table.authRefData{ background-color: #def; border: 2px solid #2F4497; font-size: 1em; position: absolute; } .report table.authRefData a { display: block; font-weight: bold; } .report table.authRefData p { margin-top: 0px; } .report table.authRefData .hide { background-color: #2F4497; padding: 1px 3px 0px 0px; text-align: right; } .report table.authRefData .hide a:hover { background-color: #2F4497; } .report table.authRefData .body { height: 150px; overflow: auto; width: 400px; } .report table.authRefData table{ font-size: 1em; } /* Report Styles */ .pl a, .pl a:visited { color: black; text-decoration: none; } /* table */ .report { background-color: white; border: 2px solid #acf; clear: both; color: black; font: normal 8pt Helvetica, Arial, san-serif; margin-bottom: 2em; } .report hr { border: 1px solid #acf; } /* Top labels */ .report th { background-color: #acf; color: black; font-weight: bold; text-align: center; } .report th.void { background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, san-serif; text-align: left; } .report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; /* word-wrap: break-word; */ } .report td.pl a.a { cursor: pointer; display: block; width: 200px; overflow: hidden; } .report td.pl div.a { width: 200px; } .report td.pl a:hover { background-color: #ffc; } /* Header rows... */ .report tr.rh { background-color: #acf; color: black; font-weight: bold; } /* Calendars... */ .report .rc { background-color: #f0f0f0; } /* Even rows... */ .report .re, .report .reu { background-color: #def; } .report .reu td { border-bottom: 1px solid black; } /* Odd rows... */ .report .ro, .report .rou { background-color: white; } .report .rou td { border-bottom: 1px solid black; } .report .rou table td, .report .reu table td { border-bottom: 0px solid black; } /* styles for footnote marker */ .report .fn { white-space: nowrap; } /* styles for numeric types */ .report .num, .report .nump { text-align: right; white-space: nowrap; } .report .nump { padding-left: 2em; } .report .nump { padding: 0px 0.4em 0px 2em; } /* styles for text types */ .report .text { text-align: left; white-space: normal; } .report .text .big { margin-bottom: 1em; width: 17em; } .report .text .more { display: none; } .report .text .note { font-style: italic; font-weight: bold; } .report .text .small { width: 10em; } .report sup { font-style: italic; } .report .outerFootnotes { font-size: 1em; } XML 99 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.2.u1 html 133 349 1 true 49 0 false 4 false false R1.htm 995100 - Document - Cover Sheet http://xbrl.sec.gov/dei/role/document/Cover Cover Cover 1 false false R2.htm 995300 - Document - Audit Information Sheet http://xbrl.sec.gov/dei/role/document/AuditInformation Audit Information Cover 2 false false R3.htm 995301 - Statement - Consolidated Balance Sheets Sheet http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet Consolidated Balance Sheets Statements 3 false false R4.htm 995302 - Statement - Consolidated Balance Sheets (Parentheticals) Sheet http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet_Parentheticals Consolidated Balance Sheets (Parentheticals) Statements 4 false false R5.htm 995303 - Statement - Consolidated Statements of Operations and Comprehensive Income (Loss) Sheet http://www.frequencyelectronics.com/role/ConsolidatedIncomeStatement Consolidated Statements of Operations and Comprehensive Income (Loss) Statements 5 false false R6.htm 995304 - Statement - Consolidated Statements of Cash Flows Sheet http://www.frequencyelectronics.com/role/ConsolidatedCashFlow Consolidated Statements of Cash Flows Statements 6 false false R7.htm 995305 - Statement - Consolidated Statements of Changes in Stockholders' Equity Sheet http://www.frequencyelectronics.com/role/ShareholdersEquityType2or3 Consolidated Statements of Changes in Stockholders' Equity Statements 7 false false R8.htm 995306 - Disclosure - Summary of Accounting Policies Sheet http://www.frequencyelectronics.com/role/SummaryofAccountingPolicies Summary of Accounting Policies Notes 8 false false R9.htm 995307 - Disclosure - Earnings Per Share Sheet http://www.frequencyelectronics.com/role/EarningsPerShare Earnings Per Share Notes 9 false false R10.htm 995308 - Disclosure - Contract Assets and Liabilities Sheet http://www.frequencyelectronics.com/role/ContractAssetsandLiabilities Contract Assets and Liabilities Notes 10 false false R11.htm 995309 - Disclosure - Inventories Sheet http://www.frequencyelectronics.com/role/Inventories Inventories Notes 11 false false R12.htm 995310 - Disclosure - Property, Plant and Equipment, Net Sheet http://www.frequencyelectronics.com/role/PropertyPlantandEquipmentNet Property, Plant and Equipment, Net Notes 12 false false R13.htm 995311 - Disclosure - Right-of-Use Assets and Lease Liabilities Sheet http://www.frequencyelectronics.com/role/RightofUseAssetsandLeaseLiabilities Right-of-Use Assets and Lease Liabilities Notes 13 false false R14.htm 995312 - Disclosure - Marketable Securities Sheet http://www.frequencyelectronics.com/role/MarketableSecurities Marketable Securities Notes 14 false false R15.htm 995313 - Disclosure - Debt Obligations Sheet http://www.frequencyelectronics.com/role/DebtObligations Debt Obligations Notes 15 false false R16.htm 995314 - Disclosure - Accrued Liabilities Sheet http://www.frequencyelectronics.com/role/AccruedLiabilities Accrued Liabilities Notes 16 false false R17.htm 995315 - Disclosure - Investment in Morion, Inc. 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Disaggregation of Revenue Details http://www.frequencyelectronics.com/role/SummaryofAccountingPoliciesTables 44 false false R45.htm 996017 - Disclosure - Summary of Accounting Policies (Details) - Revenue from External Customers by Products and Services Sheet http://www.frequencyelectronics.com/role/RevenuefromExternalCustomersbyProductsandServicesTable Summary of Accounting Policies (Details) - Revenue from External Customers by Products and Services Details http://www.frequencyelectronics.com/role/SummaryofAccountingPoliciesTables 45 false false R46.htm 996018 - Disclosure - Earnings Per Share (Details) Sheet http://www.frequencyelectronics.com/role/EarningsPerShareDetails Earnings Per Share (Details) Details http://www.frequencyelectronics.com/role/EarningsPerShareTables 46 false false R47.htm 996019 - Disclosure - Earnings Per Share (Details) - Schedule of Earnings Per Share, Basic and Diluted Sheet http://www.frequencyelectronics.com/role/ScheduleofEarningsPerShareBasicandDilutedTable Earnings Per Share (Details) - Schedule of Earnings Per Share, Basic and Diluted Details http://www.frequencyelectronics.com/role/EarningsPerShareTables 47 false false R48.htm 996020 - Disclosure - Contract Assets and Liabilities (Details) Sheet http://www.frequencyelectronics.com/role/ContractAssetsandLiabilitiesDetails Contract Assets and Liabilities (Details) Details http://www.frequencyelectronics.com/role/ContractAssetsandLiabilitiesTables 48 false false R49.htm 996021 - Disclosure - Contract Assets and Liabilities (Details) - Costs and Estimated Earnings in Excess of Billings, Net Sheet http://www.frequencyelectronics.com/role/CostsandEstimatedEarningsinExcessofBillingsNetTable Contract Assets and Liabilities (Details) - Costs and Estimated Earnings in Excess of Billings, Net Details http://www.frequencyelectronics.com/role/ContractAssetsandLiabilitiesTables 49 false false R50.htm 996022 - Disclosure - Inventories (Details) Sheet http://www.frequencyelectronics.com/role/InventoriesDetails Inventories (Details) Details http://www.frequencyelectronics.com/role/InventoriesTables 50 false false R51.htm 996023 - 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Disclosure - Contract Assets and Liabilities (Details) - Costs and Estimated Earnings in Excess of Billings, Net", "shortName": "Contract Assets and Liabilities (Details) - Costs and Estimated Earnings in Excess of Billings, Net", "isDefault": "false", "groupType": "disclosure", "subGroupType": "details", "menuCat": "Details", "order": "49", "firstAnchor": { "contextRef": "c3", "name": "us-gaap:ContractWithCustomerAssetGross", "unitRef": "usd", "xsiNil": "false", "lang": null, "decimals": "-3", "ancestors": ["td", "tr", "table", "ix:continuation", "us-gaap:LongTermContractsOrProgramsDisclosureTextBlock", "div", "body", "html"], "reportCount": 1, "baseRef": "fregelec20240430_10k.htm", "first": true }, "uniqueAnchor": null }, "R50": { "role": "http://www.frequencyelectronics.com/role/InventoriesDetails", "longName": "996022 - Disclosure - Inventories (Details)", "shortName": "Inventories (Details)", "isDefault": "false", "groupType": "disclosure", "subGroupType": "details", "menuCat": "Details", "order": "50", "firstAnchor": { "contextRef": "c3", "name": "us-gaap:InventoryValuationReserves", "unitRef": "usd", "xsiNil": "false", "lang": null, "decimals": "-5", "ancestors": ["p", "us-gaap:InventoryDisclosureTextBlock", "div", "body", "html"], "reportCount": 1, "baseRef": "fregelec20240430_10k.htm", "first": true, "unique": true }, "uniqueAnchor": { "contextRef": "c3", "name": "us-gaap:InventoryValuationReserves", "unitRef": "usd", "xsiNil": "false", "lang": null, "decimals": "-5", "ancestors": ["p", "us-gaap:InventoryDisclosureTextBlock", "div", "body", "html"], "reportCount": 1, "baseRef": "fregelec20240430_10k.htm", "first": true, "unique": true } }, "R51": { "role": "http://www.frequencyelectronics.com/role/ScheduleofInventoryCurrentTable", "longName": "996023 - 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Examples include taxes, interest, rent and utilities. 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These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury." } } }, "auth_ref": [ "r65" ] }, "us-gaap_CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": [ "http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet_Parentheticals" ], "lang": { "en-us": { "role": { "terseLabel": "Common stock shares outstanding", "label": "Common Stock, Shares, Outstanding", "documentation": "Number of shares of common stock outstanding. 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Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": [ "r65", "r618", "r797" ] }, "ecd_CompActuallyPaidVsCoSelectedMeasureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsCoSelectedMeasureTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Company Selected Measure [Text Block]", "terseLabel": "Compensation Actually Paid vs. Company Selected Measure" } } }, "auth_ref": [ "r901" ] }, "ecd_CompActuallyPaidVsNetIncomeTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsNetIncomeTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Net Income [Text Block]", "terseLabel": "Compensation Actually Paid vs. Net Income" } } }, "auth_ref": [ "r900" ] }, "ecd_CompActuallyPaidVsOtherMeasureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsOtherMeasureTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Other Measure [Text Block]", "terseLabel": "Compensation Actually Paid vs. Other Measure" } } }, "auth_ref": [ "r902" ] }, "ecd_CompActuallyPaidVsTotalShareholderRtnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsTotalShareholderRtnTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Total Shareholder Return [Text Block]", "terseLabel": "Compensation Actually Paid vs. Total Shareholder Return" } } }, "auth_ref": [ "r899" ] }, "us-gaap_CompensationAndEmployeeBenefitPlansTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CompensationAndEmployeeBenefitPlansTextBlock", "presentation": [ "http://www.frequencyelectronics.com/role/EmployeeBenefitPlans" ], "lang": { "en-us": { "role": { "terseLabel": "Compensation and Employee Benefit Plans [Text Block]", "label": "Compensation and Employee Benefit Plans [Text Block]", "documentation": "The entire disclosure for an entity's employee compensation and benefit plans, including, but not limited to, postemployment and postretirement benefit plans, defined benefit pension plans, defined contribution plans, non-qualified and supplemental benefit plans, deferred compensation, share-based compensation, life insurance, severance, health care, unemployment and other benefit plans." } } }, "auth_ref": [ "r99", "r102", "r103", "r104" ] }, "us-gaap_ComprehensiveIncomeNetOfTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTax", "crdr": "credit", "calculation": { "http://www.frequencyelectronics.com/role/ConsolidatedIncomeStatement": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": [ "http://www.frequencyelectronics.com/role/ConsolidatedIncomeStatement" ], "lang": { "en-us": { "role": { "totalLabel": "Comprehensive income (loss)", "label": "Comprehensive Income (Loss), Net of Tax, Attributable to Parent", "documentation": "Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners." } } }, "auth_ref": [ "r20", "r187", "r189", "r196", "r607", "r630", "r631" ] }, "us-gaap_ComprehensiveIncomePolicyPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomePolicyPolicyTextBlock", "presentation": [ "http://www.frequencyelectronics.com/role/AccountingPoliciesByPolicy" ], "lang": { "en-us": { "role": { "terseLabel": "Comprehensive Income, Policy [Policy Text Block]", "label": "Comprehensive Income, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for comprehensive income." } } }, "auth_ref": [] }, "us-gaap_ConcentrationRiskBenchmarkDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskBenchmarkDomain", "presentation": [ "http://www.frequencyelectronics.com/role/SegmentInformationDetails" ], "lang": { "en-us": { "role": { 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Examples appear in the <FILENAME> field of EDGAR filings, such as 'htm_25911.htm', 'exhibit1.htm', 'v105727_8k.txt'." } } }, "auth_ref": [] }, "dei_DocumentPeriodEndDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentPeriodEndDate", "presentation": [ "http://xbrl.sec.gov/dei/role/document/Cover" ], "lang": { "en-us": { "role": { "label": "Document Period End Date", "documentation": "For the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. 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Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements." } } }, "auth_ref": [ "r26", "r27", "r230" ] }, "us-gaap_EarningsPerShareTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareTextBlock", "presentation": [ "http://www.frequencyelectronics.com/role/EarningsPerShare" ], "lang": { "en-us": { "role": { "terseLabel": "Earnings Per Share [Text Block]", "label": "Earnings Per Share [Text Block]", "documentation": "The entire disclosure for earnings per share." } } }, "auth_ref": [ "r224", "r229", "r231", "r232" ] }, "dei_EffectiveAfter60Days486a": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EffectiveAfter60Days486a", "presentation": [ "http://xbrl.sec.gov/dei/role/document/Cover" ], "lang": { "en-us": { "role": { "label": "Effective after 60 Days, 486(a)" } } }, "auth_ref": [ "r944" ] }, "us-gaap_EffectiveIncomeTaxRateReconciliationShareBasedCompensationExcessTaxBenefitAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectiveIncomeTaxRateReconciliationShareBasedCompensationExcessTaxBenefitAmount", "crdr": "debit", "calculation": { "http://www.frequencyelectronics.com/role/ScheduleofEffectiveIncomeTaxRateReconciliationTable": { "parentTag": "us-gaap_IncomeTaxExpenseBenefit", "weight": 1.0, "order": 8.0 } }, "presentation": [ "http://www.frequencyelectronics.com/role/ScheduleofEffectiveIncomeTaxRateReconciliationTable" ], "lang": { "en-us": { "role": { "terseLabel": "Stock compensation", "label": "Effective Income Tax Rate Reconciliation, Tax Expense (Benefit), Share-Based Payment Arrangement, Amount", "documentation": "Amount of difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying domestic federal statutory income tax rate to pretax income (loss) from continuing operation, attributable to expense for award under share-based payment arrangement. Excludes expense determined to be nondeductible upon grant or after for award under share-based payment arrangement." } } }, "auth_ref": [ "r948", "r1069", "r1070" ] }, "dei_EffectiveOnDate486a": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EffectiveOnDate486a", "presentation": [ "http://xbrl.sec.gov/dei/role/document/Cover" ], "lang": { "en-us": { "role": { "label": "Effective on Date, 486(a)" } } }, "auth_ref": [ "r944" ] }, "dei_EffectiveOnDate486b": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EffectiveOnDate486b", "presentation": [ "http://xbrl.sec.gov/dei/role/document/Cover" ], "lang": { "en-us": { "role": { "label": "Effective on Date, 486(b)" } } }, "auth_ref": [ "r945" ] }, "dei_EffectiveOnSetDate486a": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EffectiveOnSetDate486a", "presentation": [ "http://xbrl.sec.gov/dei/role/document/Cover" ], "lang": { "en-us": { "role": { "label": "Effective on Set Date, 486(a)" } } }, "auth_ref": [ "r944" ] }, "dei_EffectiveOnSetDate486b": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EffectiveOnSetDate486b", "presentation": [ "http://xbrl.sec.gov/dei/role/document/Cover" ], "lang": { "en-us": { "role": { "label": "Effective on Set Date, 486(b)" } } }, "auth_ref": [ "r945" ] }, "dei_EffectiveUponFiling462e": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EffectiveUponFiling462e", "presentation": [ "http://xbrl.sec.gov/dei/role/document/Cover" ], "lang": { "en-us": { "role": { "label": "Effective Upon Filing, 462(e)" } } }, "auth_ref": [ "r943" ] }, "dei_EffectiveUponFiling486b": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EffectiveUponFiling486b", "presentation": [ "http://xbrl.sec.gov/dei/role/document/Cover" ], "lang": { "en-us": { "role": { "label": "Effective upon Filing, 486(b)" } } }, "auth_ref": [ "r945" ] }, "dei_EffectiveWhenDeclaredSection8c": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EffectiveWhenDeclaredSection8c", "presentation": [ "http://xbrl.sec.gov/dei/role/document/Cover" ], "lang": { "en-us": { "role": { "label": "Effective when Declared, Section 8(c)" } } }, "auth_ref": [ "r947" ] }, "feim_EmployeeBenefitPlansDetailsLineItems": { "xbrltype": "stringItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "EmployeeBenefitPlansDetailsLineItems", "presentation": [ "http://www.frequencyelectronics.com/role/EmployeeBenefitPlansDetails" ], "lang": { "en-us": { "role": { "label": "Employee Benefit Plans (Details) [Line Items]" } } }, "auth_ref": [] }, "feim_EmployeeBenefitPlansDetailsSharebasedPaymentArrangementRestrictedStockandRestrictedStockUnitActivityLineItems": { "xbrltype": "stringItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "EmployeeBenefitPlansDetailsSharebasedPaymentArrangementRestrictedStockandRestrictedStockUnitActivityLineItems", "presentation": [
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It also may include other parties with which the entity may control or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.", "label": "Employees And Directors Member" } } }, "auth_ref": [] }, "dei_EntitiesTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntitiesTable", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entities [Table]", "documentation": "Container to assemble all relevant information about each entity associated with the document instance" } } }, "auth_ref": [] }, "dei_EntityAccountingStandard": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAccountingStandard", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Accounting Standard", "documentation": "The standardized abbreviation of the accounting standard used by the entity. This can either be US GAAP as promulgated by the FASB or IFRS as promulgated by the IASB. Example: 'US GAAP', 'IFRS'. This is distinct from the Document Accounting Standard element." } } }, "auth_ref": [] }, "dei_EntityAddressAddressDescription": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressDescription", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Description", "documentation": "Description of the kind of address for the entity, if needed to distinguish more finely among mailing, principal, legal, accounting, contact or other addresses." } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine1": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine1", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line One", "documentation": "Address Line 1 such as Attn, Building Name, Street Name" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine2": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine2", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line Two", "documentation": "Address Line 2 such as Street or Suite number" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine3": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine3", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line Three", "documentation": "Address Line 3 such as an Office Park" } } }, "auth_ref": [] }, "dei_EntityAddressCityOrTown": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCityOrTown", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, City or Town", "documentation": "Name of the City or Town" } } }, "auth_ref": [] }, "dei_EntityAddressCountry": { "xbrltype": "countryCodeItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCountry", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Country", "documentation": "ISO 3166-1 alpha-2 country code." } } }, "auth_ref": [] }, "dei_EntityAddressPostalZipCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressPostalZipCode", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, Postal Zip Code", "documentation": "Code for the postal or zip code" } } }, "auth_ref": [] }, "dei_EntityAddressStateOrProvince": { "xbrltype": "stateOrProvinceItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressStateOrProvince", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address, State or Province", "documentation": "Name of the state or province." } } }, "auth_ref": [] }, "dei_EntityAddressesAddressTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressesAddressTypeAxis", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Addresses, Address Type [Axis]", "documentation": "The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table." } } }, "auth_ref": [] }, "dei_EntityAddressesLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressesLineItems", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Addresses [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [] }, "dei_EntityAddressesTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressesTable", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Addresses [Table]", "documentation": "Container of address information for the entity" } } }, "auth_ref": ["r830"] }, "dei_EntityBankruptcyProceedingsReportingCurrent": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityBankruptcyProceedingsReportingCurrent", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Bankruptcy Proceedings, Reporting Current", "documentation": "For registrants involved in bankruptcy proceedings during the preceding five years, the value Yes indicates that the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court; the value No indicates the registrant has not. Registrants not involved in bankruptcy proceedings during the preceding five years should not report this element." } } }, "auth_ref": ["r834"] }, "dei_EntityCentralIndexKey": { "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCentralIndexKey", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Central Index Key", "documentation": "A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK." } } }, "auth_ref": ["r830"] }, "dei_EntityCommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCommonStockSharesOutstanding", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Common Stock, Shares Outstanding", "documentation": "Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument." } } }, "auth_ref": [] }, "dei_EntityContactPersonnelLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityContactPersonnelLineItems", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Contact Personnel [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [] }, "dei_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Current Reporting Status", "documentation": "Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [] }, "dei_EntityDomain": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityDomain", "presentation": ["http://xbrl.sec.gov/dei/role/document/AuditInformation", "http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity [Domain]", "documentation": "All the names of the entities being reported upon in a document. Any legal structure used to conduct activities or to hold assets. Some examples of such structures are corporations, partnerships, limited liability companies, grantor trusts, and other trusts. This item does not include business and geographical segments which are included in the geographical or business segments domains." } } }, "auth_ref": [] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": ["r830"] }, "dei_EntityExTransitionPeriod": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityExTransitionPeriod", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Ex Transition Period", "documentation": "Indicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards." } } }, "auth_ref": ["r946"] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity File Number", "documentation": "Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen." } } }, "auth_ref": [] }, "dei_EntityFilerCategory": { "xbrltype": "filerCategoryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFilerCategory", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Filer Category", "documentation": "Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": ["r830"] }, "dei_EntityHomeCountryISOCode": { "xbrltype": "countryCodeItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityHomeCountryISOCode", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Home Country ISO Code", "documentation": "ISO 3166-1 alpha-2 country code for the Entity's home country. If home country is different from country of legal incorporation, then also provide country of legal incorporation in the 'Entity Incorporation, State Country Code' element." } } }, "auth_ref": [] }, "dei_EntityIncorporationDateOfIncorporation": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationDateOfIncorporation", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Incorporation, Date of Incorporation", "documentation": "Date when an entity was incorporated" } } }, "auth_ref": [] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Incorporation, State or Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation." } } }, "auth_ref": [] }, "dei_EntityInformationFormerLegalOrRegisteredName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInformationFormerLegalOrRegisteredName", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Information, Former Legal or Registered Name", "documentation": "Former Legal or Registered Name of an entity" } } }, "auth_ref": [] }, "dei_EntityInvInformationLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInvInformationLineItems", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Information [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [] }, "dei_EntityInteractiveDataCurrent": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Interactive Data Current", "documentation": "Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files)." } } }, "auth_ref": ["r935"] }, "dei_EntityInvCompanyType": { "xbrltype": "invCompanyType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInvCompanyType", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": {

"label": "Entity Inv Company Type", "documentation": "One of: N-1A (Mutual Fund), N-1 (Open-End Separate Account with No Variable Annuities), N-2 (Closed-End Investment Company), N-3 (Separate Account Registered as Open-End Management Investment Company), N-4 (Variable Annuity UIT Separate Account), N-5 (Small Business Investment Company), N-6 (Variable Life UIT Separate Account), S-1 or S-3 (Face Amount Certificate Company), S-6 (UIT, Non-Insurance Product)." } } }, "auth_ref": ["r934"] }, "dei_EntityLegalForm": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityLegalForm", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Legal Form", "documentation": "The details of the entity's legal form. Examples are partnership, limited liability company, trust, etc." } } }, "auth_ref": [] }, "dei_EntityListingDepositoryReceiptRatio": { "xbrltype": "pureItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingDepositoryReceiptRatio", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Listing, Depository Receipt Ratio", "documentation": "The number of underlying shares represented by one American Depository Receipt (ADR) or Global Depository Receipt (GDR). A value of '3' means that one ADR represents 3 underlying shares. If one underlying share represents 2 ADR's then the value would be represented as '0.5'." } } }, "auth_ref": [] }, "dei_EntityListingDescription": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingDescription", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Listing, Description", "documentation": "Description of the kind of listing the entity has on the exchange, if necessary to further describe different instruments that are already distinguished by Entity, Exchange and Security." } } }, "auth_ref": [] }, "dei_EntityListingForeign": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingForeign", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Listing, Foreign", "documentation": "Yes or No value indicating whether this is a listing that is a foreign listing or depository receipt." } } }, "auth_ref": [] }, "dei_EntityListingParValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingParValuePerShare", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Listing, Par Value Per Share", "documentation": "The par value per share of security quoted in same currency as Trading currency. Example: '0.01'." } } }, "auth_ref": [] }, "dei_EntityListingPrimary": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingPrimary", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Listing, Primary", "documentation": "Yes or No value indicating whether a listing of an instrument on an exchange is primary for the entity." } } }, "auth_ref": [] }, "dei_EntityListingSecurityTradingCurrency": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingSecurityTradingCurrency", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Listing, Security Trading Currency", "documentation": "The three character ISO 4217 code for the currency in which the security is quoted. Example: 'USD'" } } }, "auth_ref": [] }, "dei_EntityListingsExchangeAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingsExchangeAxis", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Listings, Exchange [Axis]", "documentation": "The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table." } } }, "auth_ref": [] }, "dei_EntityListingsLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingsLineItems", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Listings [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [] }, "dei_EntityListingsTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingsTable", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Listings [Table]", "documentation": "Container for exchange listing information for an entity" } } }, "auth_ref": [] }, "dei_EntityNumberOfEmployees": { "xbrltype": "decimalItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityNumberOfEmployees", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Number of Employees", "documentation": "Number of persons employed by the Entity" } } }, "auth_ref": [] }, "dei_EntityPhoneFaxNumbersLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPhoneFaxNumbersLineItems", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Phone Fax Numbers [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [] }, "dei_EntityPrimarySicNumber": { "xbrltype": "sicNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPrimarySicNumber", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Primary SIC Number", "documentation": "Primary Standard Industrial Classification (SIC) Number for the Entity." } } }, "auth_ref": ["r854"] }, "dei_EntityPublicFloat": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPublicFloat", "crdr": "credit", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Public Float", "documentation": "The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter." } } }, "auth_ref": [] }, "dei_EntityRegistrantName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Registrant Name", "documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC." } } }, "auth_ref": ["r830"] }, "dei_EntityReportingCurrencyISOCode": { "xbrltype": "currencyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityReportingCurrencyISOCode", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Reporting Currency ISO Code", "documentation": "The three character ISO 4217 code for the currency used for reporting purposes. Example: 'USD'." } } }, "auth_ref": [] }, "dei_EntityShellCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityShellCompany", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Shell Company", "documentation": "Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act." } } }, "auth_ref": ["r830"] }, "dei_EntitySmallBusiness": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntitySmallBusiness", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Small Business", "documentation": "Indicates that the company is a Smaller Reporting Company (SRC)." } } }, "auth_ref": ["r830"] }, "dei_EntityTaxIdentificationNumber": { "xbrltype": "employerIdItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityTaxIdentificationNumber", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Tax Identification Number", "documentation": "The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS." } } }, "auth_ref": ["r830"] }, "dei_EntityTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityTextBlock", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity [Text Block]", "documentation": "Container to serve as parent of six Entity related Table concepts." } } }, "auth_ref": [] }, "dei_EntityVoluntaryFilers": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityVoluntaryFilers", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Voluntary Filers", "documentation": "Indicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act." } } }, "auth_ref": [] }, "dei_EntityWellKnownSeasonedIssuer": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityWellKnownSeasonedIssuer", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Entity Well-known Seasoned Issuer", "documentation": "Indicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A." } } }, "auth_ref": ["r937"] }, "us-gaap_EntityWideInformationRevenueFromExternalCustomerLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EntityWideInformationRevenueFromExternalCustomerLineItems", "presentation": ["http://www.frequencyelectronics.com/role/RevenuefromExternalCustomersbyProductsandServicesTable"], "lang": { "en-us": { "role": { "label": "Revenue from External Customer [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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This accounting policy also may address how an entity assesses and measures impairment of goodwill, how reporting units are determined, how goodwill is allocated to such units, and how the fair values of the reporting units are determined." } } }, "auth_ref": ["r301", "r312", "r777"] }, "feim_GovernmentNonSpaceRevenueMember": { "xbrltype": "domainItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "GovernmentNonSpaceRevenueMember", "presentation": ["http://www.frequencyelectronics.com/role/RevenuefromExternalCustomersbyProductsandServicesTable"], "lang": { "en-us": { "role": { "terseLabel": "Government Non-Space Revenue [Member]", "documentation": "Type of revenue.", "label": "Government Non Space Revenue Member" } } }, "auth_ref": [] }, "us-gaap_GrossProfit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GrossProfit", "crdr": "credit", "calculation": { "http://www.frequencyelectronics.com/role/ConsolidatedIncomeStatement": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://www.frequencyelectronics.com/role/ConsolidatedIncomeStatement"], "lang": { "en-us": { "role": { "totalLabel": "Gross margin", "label": "Gross Profit", "documentation": "Aggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity." } } }, "auth_ref": ["r75", "r78", "r120", "r203", "r284", "r343", "r344", "r346", "r347", "r348", "r349", "r350", "r352", "r353", "r518", "r763", "r768", "r977", "r980", "r981", "r982", "r983", "r1001"] }, "dei_IcfrAuditorAttestationFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "IcfrAuditorAttestationFlag", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "ICFR Auditor Attestation Flag" } } }, "auth_ref": ["r839", "r842", "r854"] }, "feim_IdentifiableAssetsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "IdentifiableAssetsAbstract", "presentation": ["http://www.frequencyelectronics.com/role/ScheduleofReconciliationofAssetsfromSegmenttoConsolidatedTable"], "lang": { "en-us": { "role": { "terseLabel": "Identifiable assets:", "label": "Identifiable Assets Abstract" } } }, "auth_ref": [] }, "feim_IncomeIncentivePoolMember": { "xbrltype": "domainItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "IncomeIncentivePoolMember", "presentation": ["http://www.frequencyelectronics.com/role/EmployeeBenefitPlansDetails"], "lang": { "en-us": { "role": { "terseLabel": "Income Incentive Pool [Member]", "documentation": "Named defined contribution pension or other postretirement benefit plan. 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Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt." } } }, "auth_ref": [ "r64", "r365" ] }, "us-gaap_PreferredStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockValue", "crdr": "credit", "calculation": { "http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 1.0 } }, "presentation": [ "http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet" ], "lang": { "en-us": { "role": { "label": "Preferred stock - $1.00 par value; authorized 600 shares, no shares issued and outstanding", "documentation": "Aggregate par or stated value of issued nonredeemable preferred stock (or preferred stock
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redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": ["r64", "r617", "r797"] }, "us-gaap_PrepaidExpenseAndOtherAssetsCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseAndOtherAssetsCurrent", "crdr": "debit", "calculation": { "http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 6.0 } }, "presentation": ["http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet"], "lang": { "en-us": { "role": { "label": "Prepaid expenses and other", "documentation": "Amount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer." } } }, "auth_ref": ["r960"] }, "us-gaap_PrepaidTaxes": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidTaxes", "crdr": "debit", "calculation": { "http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet"], "lang": { "en-us": { "role": { "label": "Prepaid income taxes", "documentation": "Amount of asset related to consideration paid in advance for income and other taxes that provide economic benefits within a future period of one year or the normal operating cycle, if longer." } } }, "auth_ref": ["r757", "r776", "r989"] }, "us-gaap_PrincipleTransactionRevenueDescriptionOfReportingCategoryAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrincipleTransactionRevenueDescriptionOfReportingCategoryAxis", "presentation": ["http://www.frequencyelectronics.com/role/ContractAssetsandLiabilitiesDetails"], "lang": { "en-us": { "role": { "label": "Principal Transaction Revenue, Description of Reporting Category [Axis]", "documentation": "Information by reporting category or type of financial instruments related to a group of items that represent revenue." } } }, "auth_ref": ["r123"] }, "feim_PrincipleTransactionRevenueDescriptionOfReportingCategoryDomainDomain": { "xbrltype": "domainItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "PrincipleTransactionRevenueDescriptionOfReportingCategoryDomainDomain", "presentation": ["http://www.frequencyelectronics.com/role/ContractAssetsandLiabilitiesDetails"], "lang": { "en-us": { "role": { "label": "PrincipleTransactionRevenueDescriptionOfReportingCategoryDomain [Domain]" } } }, "auth_ref": [] }, "us-gaap_PriorPeriodReclassificationAdjustment": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PriorPeriodReclassificationAdjustment", "crdr": "credit", "presentation": ["http://www.frequencyelectronics.com/role/SummaryofAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "terseLabel": "Prior Period Reclassification Adjustment", "label": "Prior Period Reclassification Adjustment", "documentation": "The amount of a reclassification adjustment made to prior period financial statement amounts." } } }, "auth_ref": [] }, "us-gaap_PriorPeriodReclassificationAdjustmentDescription": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PriorPeriodReclassificationAdjustmentDescription", "presentation": ["http://www.frequencyelectronics.com/role/AccountingPoliciesByPolicy"], "lang": { "en-us": { "role": { "terseLabel": "Reclassification, Comparability Adjustment [Policy Text Block]", "label": "Reclassification, Comparability Adjustment [Policy Text Block]", "documentation": "Disclosure of accounting policy for reclassification affecting comparability of financial statement. Excludes amendment to accounting standards, other change in accounting principle, and correction of error." } } }, "auth_ref": ["r953"] }, "us-gaap_ProceedsFromIncomeTaxRefunds": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromIncomeTaxRefunds", "crdr": "debit", "presentation": ["http://www.frequencyelectronics.com/role/ConsolidatedCashFlow"], "lang": { "en-us": { "role": { "label": "Income taxes", "documentation": "Amount of income tax refund received from tax jurisdiction." } } }, "auth_ref": ["r24", "r86", "r968", "r1073", "r1074"] }, "us-gaap_ProceedsFromSaleAndMaturityOfMarketableSecurities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromSaleAndMaturityOfMarketableSecurities", "crdr": "debit", "calculation": { "http://www.frequencyelectronics.com/role/ConsolidatedCashFlow": { "parentTag": "us-gaap_NetCashProvidedByUsedInInvestingActivities", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://www.frequencyelectronics.com/role/ConsolidatedCashFlow"], "lang": { "en-us": { "role": { "label": "Proceeds from sale or redemption of marketable securities", "documentation": "The cash inflow associated with the aggregate amount received by the entity through sale or maturity of marketable securities (held-to-maturity or available-for-sale) during the period." } } }, "auth_ref": [] }, "us-gaap_ProceedsFromSaleOfAvailableForSaleSecuritiesDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromSaleOfAvailableForSaleSecuritiesDebt", "crdr": "debit", "presentation": ["http://www.frequencyelectronics.com/role/ScheduleofRealizedGainLossonInvestmentsTable"], "lang": { "en-us": { "role": { "terseLabel": "Proceeds", "label": "Proceeds from Sale of Debt Securities, Available-for-Sale", "documentation": "Amount of cash inflow from sale of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale)." } } }, "auth_ref": ["r21", "r197", "r279", "r281"] }, "srt_ProductOrServiceAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ProductOrServiceAxis", "presentation": ["http://www.frequencyelectronics.com/role/RevenuefromExternalCustomersbyProductsandServicesTable", "http://www.frequencyelectronics.com/role/SummaryofAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "label": "Product and Service [Axis]" } } }, "auth_ref": ["r265", "r571", "r644", "r645", "r646", "r647", "r648", "r649", "r650", "r753", "r779", "r806", "r808", "r809", "r813", "r815", "r995", "r996", "r1006", "r1101", "r1102", "r1103", "r1104", "r1105", "r1106", "r1107", "r1108", "r1109", "r1110", "r1111", "r1112", "r1113", "r1114", "r1115", "r1116", "r1117", "r1118", "r1119", "r1120", "r1121", "r1122", "r1123", "r1124", "r1125", "r1126", "r1127", "r1128", "r1129"] }, "us-gaap_ProductWarrantiesDisclosuresAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProductWarrantiesDisclosuresAbstract", "lang": { "en-us": { "role": { "label": "Product Warranties Disclosures [Abstract]" } } }, "auth_ref": [] }, "us-gaap_ProductWarrantyAccrual": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProductWarrantyAccrual", "crdr": "credit", "calculation": { "http://www.frequencyelectronics.com/role/ScheduleofAccruedLiabilitiesTable": { "parentTag": "us-gaap_AccruedLiabilitiesCurrent", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://www.frequencyelectronics.com/role/ScheduleofAccruedLiabilitiesTable"], "lang": { "en-us": { "role": { "label": "Warranty reserve", "documentation": "Carrying value as of the balance sheet date of obligations incurred through that date and payable for estimated claims under standard and extended warranty protection rights granted to customers." } } }, "auth_ref": ["r110", "r335", "r339", "r340"] }, "us-gaap_ProductWarrantyAccrualClassifiedCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProductWarrantyAccrualClassifiedCurrent", "crdr": "credit", "presentation": ["http://www.frequencyelectronics.com/role/ScheduleofProductWarrantyLiabilityTable"], "lang": { "en-us": { "role": { "periodStartLabel": "Balance at beginning of year", "periodEndLabel": "Balance at end of year", "label": "Product Warranty Accrual, Current", "documentation": "Carrying value as of the balance sheet date of obligations incurred through that date and payable for estimated claims under standard and extended warranty protection rights granted to customers. For classified balance sheets, represents the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r58", "r998", "r1000"] }, "us-gaap_ProductWarrantyDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProductWarrantyDisclosureTextBlock", "presentation": ["http://www.frequencyelectronics.com/role/ProductWarranties"], "lang": { "en-us": { "role": { "terseLabel": "Product Warranty Disclosure [Text Block]", "label": "Product Warranty Disclosure [Text Block]", "documentation": "The entire disclosure for standard and extended product warranties and other product guarantee contracts, including a tabular reconciliation of the changes in the guarantor's aggregate product warranty liability for the reporting period." } } }, "auth_ref": ["r331", "r332", "r333", "r334", "r336", "r337"] }, "us-gaap_ProductWarrantyExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProductWarrantyExpense", "crdr": "debit", "presentation": ["http://www.frequencyelectronics.com/role/ScheduleofProductWarrantyLiabilityTable"], "lang": { "en-us": { "role": { "negatedLabel": "Warranty costs incurred", "label": "Product Warranty Expense", "documentation": "The expense charged against earnings for the period pertaining to standard and extended warranties on the entity's goods and services granted to customers." } } }, "auth_ref": ["r4", "r997"] }, "srt_ProductsAndServicesDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ProductsAndServicesDomain", "presentation": ["http://www.frequencyelectronics.com/role/RevenuefromExternalCustomersbyProductsandServicesTable", "http://www.frequencyelectronics.com/role/SummaryofAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "label": "Product and Service [Domain]" } } }, "auth_ref": ["r265", "r571", "r644", "r645", "r646", "r647", "r648", "r649", "r650", "r753", "r779", "r806", "r808", "r809", "r813", "r815", "r995", "r996", "r1006", "r1101", "r1102", "r1103", "r1104", "r1105", "r1106", "r1107", "r1108", "r1109", "r1110", "r1111", "r1112", "r1113", "r1114", "r1115", "r1116", "r1117", "r1118", "r1119", "r1120", "r1121", "r1122", "r1123", "r1124", "r1125", "r1126", "r1127", "r1128", "r1129"] }, "us-gaap_PropertyPlantAndEquipmentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentAbstract", "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment [Abstract]" } } }, "auth_ref": [] }, "us-gaap_PropertyPlantAndEquipmentByTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentByTypeAxis", "presentation": ["http://www.frequencyelectronics.com/role/SummaryofAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "label": "Long-Lived Tangible Asset [Axis]", "documentation": "Information by type of long-lived, physical assets used to produce goods and services and not intended for resale." } } }, "auth_ref": ["r6", "r542"] }, "us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentDisclosureTextBlock", "presentation": ["http://www.frequencyelectronics.com/role/PropertyPlantandEquipmentNet"], "lang": { "en-us": { "role": { "terseLabel": "Property, Plant and Equipment Disclosure [Text Block]", "label": "Property, Plant and Equipment Disclosure [Text Block]", "documentation": "The entire disclosure for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections." } } }, "auth_ref": ["r94", "r130", "r133", "r134"] }, "us-gaap_PropertyPlantAndEquipmentGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentGross", "crdr": "debit", "calculation": { "http://www.frequencyelectronics.com/role/ScheduleofPropertyPlantandEquipmentTable": { "parentTag": "us-gaap_PropertyPlantAndEquipmentNet", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://www.frequencyelectronics.com/role/ScheduleofPropertyPlantandEquipmentTable"], "lang": { "en-us": { "role": { "totalLabel": "", "label": "Property, Plant and Equipment, Gross", "documentation": "Amount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r95", "r168", "r625"] }, "us-gaap_PropertyPlantAndEquipmentNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentNet", "crdr": "debit", "calculation": { "http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 2.0 }, "http://www.frequencyelectronics.com/role/ScheduleofPropertyPlantandEquipmentTable": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet", "http://www.frequencyelectronics.com/role/ScheduleofPropertyPlantandEquipmentTable"], "lang": { "en-us": { "role": { "label": "Property, plant, and equipment, net", "totalLabel": "", "documentation": "Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r6", "r542", "r610", "r625", "r797"] }, "us-gaap_PropertyPlantAndEquipmentPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentPolicyTextBlock", "presentation": ["http://www.frequencyelectronics.com/role/AccountingPoliciesByPolicy"], "lang": { "en-us": { "role": { "terseLabel": "Property, Plant and Equipment, Policy [Policy Text Block]", "label": "Property, Plant and Equipment, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for long-lived, physical asset used in normal conduct of business and not intended for resale. 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Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment." } } }, "auth_ref": [] }, "us-gaap_ProvisionForOtherLosses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProvisionForOtherLosses", "crdr": "debit", "calculation": { "http://www.frequencyelectronics.com/role/ConsolidatedCashFlow": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://www.frequencyelectronics.com/role/ConsolidatedCashFlow"], "lang": { "en-us": { "role": { "label": "Provision for losses on accounts receivable, other

assets and warranty reserve", "documentation": "Amount of expense related to other loss." } } }, "auth_ref": ["r4", "r81", "r114"] }, "ecd_PvpTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTable", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Pay vs Performance Disclosure [Table]", "terseLabel": "Pay vs Performance Disclosure" } } }, "auth_ref": ["r885"] }, "ecd_PvpTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTableTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Pay vs Performance [Table Text Block]", "terseLabel": "Pay vs Performance Disclosure, Table" } } }, "auth_ref": ["r885"] }, "feim_RSUsAndPSUsMember": { "xbrltype": "domainItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "RSUsAndPSUsMember", "presentation": ["http://www.frequencyelectronics.com/role/SharebasedPaymentArrangementRestrictedStockandRestrictedStockUnitActivityTable"], "lang": { "en-us": { "role": { "terseLabel": "RSUs and PSUs [Member]", "documentation": "RSUs and PSUs", "label": "RSUs And PSUs Member" } } }, "auth_ref": [] }, "srt_RangeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeAxis", "presentation": ["http://www.frequencyelectronics.com/role/SummaryofAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "label": "Statistical Measurement [Axis]" } } }, "auth_ref": ["r327", "r328", "r329", "r330", "r374", "r379", "r411", "r412", "r413", "r419", "r513", "r554", "r555", "r556", "r651", "r652", "r665", "r677", "r678", "r728", "r730", "r732", "r733", "r735", "r749", "r750", "r773", "r778", "r786", "r792", "r793", "r794", "r795", "r808", "r819", "r993", "r1003", "r1081", "r1092", "r1093", "r1094", "r1095", "r1096"] }, "srt_RangeMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeMember", "presentation": ["http://www.frequencyelectronics.com/role/SummaryofAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "label": "Statistical Measurement [Domain]" } } }, "auth_ref": ["r327", "r328", "r329", "r330", "r374", "r379", "r411", "r412", "r413", "r419", "r513", "r554", "r555", "r556", "r651", "r652", "r665", "r677", "r678", "r728", "r730", "r732", "r733", "r735", "r749", "r750", "r773", "r778", "r786", "r792", "r793", "r794", "r795", "r808", "r819", "r993", "r1003", "r1081", "r1092", "r1093", "r1094", "r1095", "r1096"] }, "us-gaap_RealizedGainLossOnInvestmentsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RealizedGainLossOnInvestmentsTableTextBlock", "presentation": ["http://www.frequencyelectronics.com/role/MarketableSecuritiesTables"], "lang": { "en-us": { "role": { "terseLabel": "Realized Gain (Loss) on Investments [Table Text Block]", "label": "Realized Gain (Loss) on Investments [Table Text Block]", "documentation": "Tabular disclosure of realized gains and losses on investments reported in the statement of income." } } }, "auth_ref": [] }, "us-gaap_ReceivablesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReceivablesPolicyTextBlock", "presentation": ["http://www.frequencyelectronics.com/role/AccountingPoliciesByPolicy"], "lang": { "en-us": { "role": { "terseLabel": "Receivable [Policy Text Block]", "label": "Receivable [Policy Text Block]", "documentation": "Disclosure of accounting policy for receivable. Includes, but is not limited to, accounts receivable and financing receivable." } } }, "auth_ref": ["r273", "r274", "r275", "r277", "r985"] }, "us-gaap_ReconciliationOfAssetsFromSegmentToConsolidatedTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReconciliationOfAssetsFromSegmentToConsolidatedTable", "presentation": ["http://www.frequencyelectronics.com/role/ScheduleofReconciliationofAssetsfromSegmenttoConsolidatedTable"], "lang": { "en-us": { "role": { "label": "Reconciliation of Assets from Segment to Consolidated [Table]", "documentation": "Disclosure of information about identification, description, and amounts of all significant reconciling items in the reconciliation of total assets from reportable segments to the entity's consolidated assets." } } }, "auth_ref": ["r35", "r37"] }, "us-gaap_ReconciliationOfAssetsFromSegmentToConsolidatedTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReconciliationOfAssetsFromSegmentToConsolidatedTextBlock", "presentation": ["http://www.frequencyelectronics.com/role/SegmentInformationTables"], "lang": { "en-us": { "role": { "terseLabel": "Reconciliation of Assets from Segment to Consolidated [Table Text Block]", "label": "Reconciliation of Assets from Segment to Consolidated [Table Text Block]", "documentation": "Tabular disclosure of all significant reconciling items in the reconciliation of total assets from reportable segments to the entity's consolidated assets." } } }, "auth_ref": ["r35", "r37"] }, "feim_ReconciliationOfCashAndCashEquivalentsAndRestrictedCashAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "ReconciliationOfCashAndCashEquivalentsAndRestrictedCashAbstract", "lang": { "en-us": { "role": { "label": "Reconciliation Of Cash And Cash Equivalents And Restricted Cash Abstract" } } }, "auth_ref": [] }, "us-gaap_ReconciliationOfOperatingProfitLossFromSegmentsToConsolidatedAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReconciliationOfOperatingProfitLossFromSegmentsToConsolidatedAbstract", "lang": { "en-us": { "role": { "label": "Reconciliation of Operating Profit (Loss) from Segments to Consolidated [Abstract]" } } }, "auth_ref": [] }, "us-gaap_ReconciliationOfOperatingProfitLossFromSegmentsToConsolidatedTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReconciliationOfOperatingProfitLossFromSegmentsToConsolidatedTable", "presentation": ["http://www.frequencyelectronics.com/role/ReconciliationofOperatingProfitLossfromSegmentstoConsolidatedTable"], "lang": { "en-us": { "role": { "label": "Reconciliation of Operating Profit (Loss) from Segments to Consolidated [Table]", "documentation": "Disclosure of information about the reconciliation of profit (loss) from reportable segments to the consolidated income (loss) before income tax expense (benefit) and discontinued operations. Includes, but is not limited to, reconciliation after income tax if income tax is allocated to the reportable segment." } } }, "auth_ref": ["r34", "r37"] }, "us-gaap_ReconciliationOfOperatingProfitLossFromSegmentsToConsolidatedTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReconciliationOfOperatingProfitLossFromSegmentsToConsolidatedTextBlock", "presentation": ["http://www.frequencyelectronics.com/role/SegmentInformationTables"], "lang": { "en-us": { "role": { "terseLabel": "Reconciliation of Operating Profit (Loss) from Segments to Consolidated [Table Text Block]", "label": "Reconciliation of Operating Profit (Loss) from Segments to Consolidated [Table Text Block]", "documentation": "Tabular disclosure of the reconciliation of profit (loss) from reportable segments to the consolidated income (loss) before income tax expense (benefit) and discontinued operations. Includes, but is not limited to, reconciliation after income tax if income tax is allocated to the reportable segment." } } }, "auth_ref": ["r34", "r37"] }, "feim_ReconciliationOfOtherSignificantReconcilingItemsFromSegmentsToConsolidatedAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "ReconciliationOfOtherSignificantReconcilingItemsFromSegmentsToConsolidatedAbstract", "lang": { "en-us": { "role": { "label": "Reconciliation Of Other Significant Reconciling Items From Segments To Consolidated Abstract" } } }, "auth_ref": [] }, "us-gaap_ReconciliationOfOtherSignificantReconcilingItemsFromSegmentsToConsolidatedTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReconciliationOfOtherSignificantReconcilingItemsFromSegmentsToConsolidatedTable", "presentation": ["http://www.frequencyelectronics.com/role/ReconciliationofOtherSignificantReconcilingItemsfromSegmentstoConsolidatedTable"], "lang": { "en-us": { "role": { "label": "Segment, Reconciliation of Other Items from Segments to Consolidated [Table]", "documentation": "Disclosure of information about reconciliation of other items from reportable segments to their consolidated amount. Excludes reconciliation of revenue, profit (loss), and assets." } } }, "auth_ref": ["r36", "r37"] }, "us-gaap_ReconciliationOfOtherSignificantReconcilingItemsFromSegmentsToConsolidatedTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReconciliationOfOtherSignificantReconcilingItemsFromSegmentsToConsolidatedTextBlock", "presentation": ["http://www.frequencyelectronics.com/role/SegmentInformationTables"], "lang": { "en-us": { "role": { "terseLabel": "Segment, Reconciliation of Other Items from Segments to Consolidated [Table Text Block]", "label": "Segment, Reconciliation of Other Items from Segments to Consolidated [Table Text Block]", "documentation": "Tabular disclosure of reconciliation of other items from reportable segments to their consolidated amount. Excludes reconciliation of revenue, profit (loss), and assets." } } }, "auth_ref": ["r36", "r37"] }, "feim_ReconciliationOfRevenueFromSegmentsToConsolidatedAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "ReconciliationOfRevenueFromSegmentsToConsolidatedAbstract", "lang": { "en-us": { "role": { "label": "Reconciliation Of Revenue From Segments To Consolidated Abstract" } } }, "auth_ref": [] }, "us-gaap_ReconciliationOfRevenueFromSegmentsToConsolidatedTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReconciliationOfRevenueFromSegmentsToConsolidatedTable", "presentation": ["http://www.frequencyelectronics.com/role/ReconciliationofRevenuefromSegmentstoConsolidatedTable"], "lang": { "en-us": { "role": { "label": "Reconciliation of Revenue from Segments to Consolidated [Table]", "documentation": "Disclosure of information about identification, description, and amounts of all significant reconciling items in the reconciliation of total revenues from reportable segments to the entity's consolidated revenues." } } }, "auth_ref": ["r33", "r37"] }, "us-gaap_ReconciliationOfRevenueFromSegmentsToConsolidatedTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReconciliationOfRevenueFromSegmentsToConsolidatedTextBlock", "presentation": ["http://www.frequencyelectronics.com/role/SegmentInformationTables"], "lang": { "en-us": { "role": { "terseLabel": "Reconciliation of Revenue from Segments to Consolidated [Table Text Block]", "label": "Reconciliation of Revenue from Segments to Consolidated [Table Text Block]", "documentation": "Tabular disclosure of all significant reconciling items in the reconciliation of total revenues from reportable segments to the entity's consolidated revenues." } } }, "auth_ref": ["r33", "r37"] }, "ecd_RecoveryOfErrCompDisclosureLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RecoveryOfErrCompDisclosureLineItems", "lang": { "en-us": { "role": { "label": "Recovery of Erroneously Awarded Compensation Disclosure [Line Items]", "terseLabel": "Recovery of Erroneously Awarded Compensation Disclosure" } } }, "auth_ref": ["r844", "r855", "r871", "r906"] }, "dei_RegistrationStatementAmendmentNumber": { "xbrltype": "sequenceNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "RegistrationStatementAmendmentNumber", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Registration Statement Amendment Number", "documentation": "Amendment number to registration statement under the Investment Company Act of 1940." } } }, "auth_ref": ["r828"] }, "us-gaap_RelatedPartyDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyDomain", "presentation": ["http://www.frequencyelectronics.com/role/EmployeeBenefitPlansDetails"], "lang": { "en-us": { "role": { "label": "Related and Nonrelated Parties [Domain]", "documentation": "Related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r272", "r375", "r549", "r550", "r615", "r622", "r680", "r681", "r682", "r683", "r684", "r704", "r706", "r727"] }, "us-gaap_RelatedPartyTransactionsByRelatedPartyAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsByRelatedPartyAxis", "presentation": ["http://www.frequencyelectronics.com/role/EmployeeBenefitPlansDetails"], "lang": { "en-us": { "role": { "label": "Related and Nonrelated Parties [Axis]", "documentation": "Information by related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r272", "r375", "r549", "r550", "r615", "r622", "r680", "r681", "r682", "r683", "r684", "r704", "r706", "r727", "r1088"] }, "us-gaap_ResearchAndDevelopmentExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ResearchAndDevelopmentExpense", "crdr": "debit", "calculation": { "http://www.frequencyelectronics.com/role/ConsolidatedIncomeStatement": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": -1.0, "order": 3.0 } }, "presentation": ["http://www.frequencyelectronics.com/role/ConsolidatedIncomeStatement"], "lang": { "en-us": { "role": { "label": "Research and development expenses", "documentation": "Amount of expense for research and development. Includes, but is not limited to, cost for computer software product to be sold, leased, or otherwise marketed and writeoff of research and development assets acquired in transaction other than business combination or joint venture formation or both. Excludes write-down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity." } } }, "auth_ref": ["r421", "r751", "r768", "r1097"] }, "us-gaap_ResearchAndDevelopmentExpensePolicy": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ResearchAndDevelopmentExpensePolicy", "presentation": ["http://www.frequencyelectronics.com/role/AccountingPoliciesByPolicy"], "lang": { "en-us": { "role": { "terseLabel": "Research and Development Expense, Policy [Policy Text Block]", "label": "Research and Development Expense, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for costs it has incurred (1) in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process; or (2) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process." } } }, "auth_ref": ["r420"] }, "us-gaap_ResearchMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ResearchMember", "presentation": ["http://www.frequencyelectronics.com/role/IncomeTaxesDetails"], "lang": { "en-us": { "role": { "terseLabel": "Research Tax Credit Carryforward [Member]", "label": "Research Tax Credit Carryforward [Member]", "documentation": "Research tax credit carryforwards arising from certain qualifying expenditures incurred to develop new products and processes." } } }, "auth_ref": ["r1075"] }, "ecd_RestatementDateAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDateAxis", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement Determination Date [Axis]", "terseLabel": "Restatement Determination Date:" } } }, "auth_ref": ["r845", "r856", "r872", "r907"] }, "ecd_RestatementDeterminationDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDeterminationDate", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement Determination Date", "terseLabel": "Restatement Determination Date" } } }, "auth_ref": ["r846", "r857", "r873", "r908"] }, "ecd_RestatementDoesNotRequireRecoveryTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDoesNotRequireRecoveryTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement Does Not Require Recovery [Text Block]", "terseLabel": "Restatement does not require Recovery" } } }, "auth_ref": ["r853", "r864", "r880", "r915"] }, "us-gaap_RestrictedAssetsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedAssetsDisclosureTextBlock", "presentation": ["http://www.frequencyelectronics.com/role/RestrictedCash"], "lang": { "en-us": { "role": { "terseLabel": "Restricted Assets Disclosure [Text Block]", "label":

"Restricted Assets Disclosure [Text Block]", "documentation": "The entire disclosure for assets that are restricted in their use, generally by contractual agreements or regulatory requirements. This would include, but not limited to, a description of the restricted assets and the terms of the restriction." } } }, "auth_ref": [] }, "us-gaap_RestrictedCash": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedCash", "crdr": "debit", "presentation": ["http://www.frequencyelectronics.com/role/RestrictedCashDetails"], "lang": { "en-us": { "role": { "terseLabel": "Restricted Cash", "label": "Restricted Cash", "documentation": "Amount of cash restricted as to withdrawal or usage. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits." } } }, "auth_ref": ["r954", "r969", "r1099", "r1100"] }, "us-gaap_RestrictedCashAndCashEquivalentsAtCarryingValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedCashAndCashEquivalentsAtCarryingValue", "crdr": "debit", "calculation": { "http://www.frequencyelectronics.com/role/ReconciliationofCashandCashEquivalentsAndRestrictedCashTable": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.frequencyelectronics.com/role/ReconciliationofCashandCashEquivalentsAndRestrictedCashTable"], "lang": { "en-us": { "role": { "terseLabel": "Restricted cash", "label": "Restricted Cash and Cash Equivalents, Current", "documentation": "Amount of cash and cash equivalents restricted as to withdrawal or usage, classified as current. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r22", "r167", "r200"] }, "us-gaap_RestrictedCashNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedCashNoncurrent", "crdr": "debit", "calculation": { "http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 6.0 } }, "presentation": ["http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet"], "lang": { "en-us": { "role": { "terseLabel": "Restricted cash", "label": "Restricted Cash, Noncurrent", "documentation": "Amount of cash restricted as to withdrawal or usage, classified as noncurrent. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits." } } }, "auth_ref": ["r125", "r955", "r969"] }, "us-gaap_RestrictedStockUnitsRSUMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedStockUnitsRSUMember", "presentation": ["http://www.frequencyelectronics.com/role/EmployeeBenefitPlansDetails"], "lang": { "en-us": { "role": { "terseLabel": "Restricted Stock Units (RSUs) [Member]", "label": "Restricted Stock Units (RSUs) [Member]", "documentation": "Share instrument which is convertible to stock or an equivalent amount of cash, after a specified period of time or when specified performance conditions are met." } } }, "auth_ref": [] }, "us-gaap_RetainedEarningsAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsAccumulatedDeficit", "crdr": "credit", "calculation": { "http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://www.frequencyelectronics.com/role/ConsolidatedBalanceSheet"], "lang": { "en-us": { "role": { "label": "Accumulated deficit", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r67", "r98", "r620", "r659", "r664", "r669", "r688", "r797"] }, "us-gaap_RetainedEarningsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": ["http://www.frequencyelectronics.com/role/ShareholdersEquityType2or3"], "lang": { "en-us": { "role": { "terseLabel": "Retained Earnings [Member]", "label": "Retained Earnings [Member]", "documentation": "Accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r158", "r206", "r207", "r208", "r210", "r218", "r220", "r222", "r288", "r294", "r315", "r460", "r461", "r473", "r474", "r475", "r478", "r485", "r486", "r494", "r497", "r498", "r501", "r510", "r530", "r533", "r655", "r657", "r671", "r1132"] }, "us-gaap_RetirementPlanNameAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetirementPlanNameAxis", "presentation": ["http://www.frequencyelectronics.com/role/EmployeeBenefitPlansDetails"], "lang": { "en-us": { "role": { "label": "Retirement Plan Name [Axis]", "documentation": "Information by name of plan designed to provide retirement benefits. Includes, but is not limited to, legal name of defined benefit and defined contribution plans." } } }, "auth_ref": ["r376", "r377", "r378", "r379", "r380", "r381", "r382", "r383", "r384", "r786", "r949", "r1007", "r1008", "r1009", "r1010", "r1011", "r1012", "r1013", "r1014", "r1015", "r1016", "r1017", "r1018", "r1019", "r1020", "r1021", "r1022", "r1023", "r1024", "r1025", "r1026", "r1027", "r1028", "r1029", "r1030", "r1031", "r1032", "r1033", "r1034", "r1035", "r1036", "r1037", "r1038", "r1039", "r1040", "r1041", "r1042", "r1043", "r1044", "r1045", "r1046", "r1047", "r1048", "r1049", "r1050", "r1051", "r1052", "r1053", "r1054", "r1055", "r1056", "r1057", "r1058", "r1059", "r1060", "r1061", "r1062", "r1063", "r1064", "r1065", "r1066"] }, "us-gaap_RetirementPlanNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetirementPlanNameDomain", "presentation": ["http://www.frequencyelectronics.com/role/EmployeeBenefitPlansDetails"], "lang": { "en-us": { "role": { "label": "Retirement Plan Name [Domain]", "documentation": "Name of plan designed to provide retirement benefits. 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Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise." } } }, "auth_ref": ["r118", "r119", "r233", "r240", "r241", "r256", "r262", "r265", "r267", "r269", "r371", "r372", "r571"] }, "feim_RevenueFromExternalCustomersByGeographicAreasAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "RevenueFromExternalCustomersByGeographicAreasAbstract", "lang": { "en-us": { "role": { "label": "Revenue From External Customers By Geographic Areas Abstract" } } }, "auth_ref": [] }, "us-gaap_RevenueFromExternalCustomersByGeographicAreasTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromExternalCustomersByGeographicAreasTableTextBlock", "presentation": ["http://www.frequencyelectronics.com/role/SegmentInformationTables"], "lang": { "en-us": { "role": { "terseLabel": "Revenue from External Customers by Geographic Areas [Table Text Block]", "label": "Revenue from External Customers by Geographic Areas [Table Text Block]", "documentation": "Tabular disclosure of revenue from external customers by geographic areas attributed to the entity's country of domicile and to foreign countries from which the entity derives revenue." } } }, "auth_ref": ["r91"] }, "feim_RevenueFromExternalCustomersByProductsAndServicesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "RevenueFromExternalCustomersByProductsAndServicesAbstract", "lang": { "en-us": { "role": { "label": "Revenue From External Customers By Products And Services Abstract" } } }, "auth_ref": [] }, "us-gaap_RevenueRecognitionPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueRecognitionPolicyTextBlock", "presentation": ["http://www.frequencyelectronics.com/role/AccountingPoliciesByPolicy"], "lang": { "en-us": { "role": { "terseLabel": "Revenue [Policy Text Block]", "label": "Revenue [Policy Text Block]", "documentation": "Disclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources." } } }, "auth_ref": ["r708", "r752", "r761"] }, "us-gaap_Revenues": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Revenues", "crdr": "credit", "calculation": { "http://www.frequencyelectronics.com/role/ConsolidatedIncomeStatement": { "parentTag": "us-gaap_GrossProfit", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://www.frequencyelectronics.com/role/ConsolidatedIncomeStatement", "http://www.frequencyelectronics.com/role/ContractAssetsandLiabilitiesDetails", "http://www.frequencyelectronics.com/role/DisaggregationofRevenueTable", "http://www.frequencyelectronics.com/role/ReconciliationofRevenuefromSegmentstoConsolidatedTable", "http://www.frequencyelectronics.com/role/RevenuefromExternalCustomersbyGeographicAreasTable", "http://www.frequencyelectronics.com/role/RevenuefromExternalCustomersbyProductsandServicesTable", "http://www.frequencyelectronics.com/role/SegmentInformationDetails", "http://www.frequencyelectronics.com/role/SummaryofAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "label": "Revenues", "terseLabel": "Revenue", "documentation": "Amount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss)." } } }, "auth_ref": ["r118", "r119", "r194", "r203", "r233", "r240", "r241", "r256", "r262", "r265", "r267", "r269", "r284", "r343", "r344", "r346", "r347", "r348", "r349", "r350", "r352", "r353", "r518", "r609", "r768", "r1001"] }, "ecd_Rule10b51ArrAdoptedFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Rule10b51ArrAdoptedFlag", "presentation": ["http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements"], "lang": { "en-us": { "role": { "label": "Rule 10b5-1 Arrangement Adopted [Flag]", "terseLabel": "Rule 10b5-1 Arrangement Adopted" } } }, "auth_ref": ["r924"] }, "ecd_Rule10b51ArrTrmntdFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Rule10b51ArrTrmntdFlag", "presentation": 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or a change in the tax status of the entity, and adjustments of the beginning-of-the-year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years." } } }, "auth_ref": ["r1077"] }, "feim_ScheduleOfDeferredTaxAssetsAndLiabilitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "ScheduleOfDeferredTaxAssetsAndLiabilitiesAbstract", "lang": { "en-us": { "role": { "label": "Schedule Of

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Deferred Tax Assets And Liabilities Abstract" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock", "presentation": [ "http://www.frequencyelectronics.com/role/IncomeTaxesTables" ], "lang": { "en-us": { "role": { "terseLabel": "Schedule of Deferred Tax Assets and Liabilities [Table Text Block]", "label": "Schedule of Deferred Tax Assets and Liabilities [Table Text Block]", "documentation": "Tabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets." } } }, "auth_ref": [ "r1072" ] }, "feim_ScheduleOfEarningsPerShareBasicAndDilutedAbstract": { "xbrltype": 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Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur." } } }, "auth_ref": [ "r407" ] }, "us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementsByShareBasedPaymentAwardAwardTypeAndPlanNameDomain", "presentation": [ "http://www.frequencyelectronics.com/role/EmployeeBenefitPlansDetails", "http://xbrl.sec.gov/ecd/role/AwardTimingDisclosure" ], "lang": { "en-us": { "role": { "label": "All Award Types", "terseLabel": "All Award Types", "documentation": "Award under share-based payment arrangement." } } }, "auth_ref": [ "r386", "r387", "r388", "r390", "r391", "r392", "r393", "r394", "r395", "r396", "r397", "r398", "r399", "r400", "r401", "r402", "r403", "r404", "r405", "r406", "r407", "r410", "r411", "r412", "r413", "r414" ] }, "us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice", "presentation": [ "http://www.frequencyelectronics.com/role/ScheduleofSharebasedCompensationStockOptionsActivityTable" ], "lang": { "en-us": { "role": { "terseLabel": "Options, Weighted-Average Exercise Price Exercised", "label": "Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price", "documentation": "Weighted average price at which option holders acquired shares when converting their stock options into shares." } } }, "auth_ref": [ "r395" ] }, "us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsForfeituresInPeriodWeightedAverageExercisePrice": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsForfeituresInPeriodWeightedAverageExercisePrice", "presentation": [ "http://www.frequencyelectronics.com/role/SharebasedPaymentArrangementRestrictedStockandRestrictedStockUnitActivityTable" ], "lang": { "en-us": { "role": { "terseLabel": "Forfeited, Weighted-Average Exercise Price", "label": "Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Forfeitures in Period, Weighted Average Exercise Price", "documentation": "Weighted average price at which grantees could have acquired the underlying shares with respect to stock options that were terminated." } } }, "auth_ref": [ "r396" ] }, "us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice", "presentation": [ "http://www.frequencyelectronics.com/role/ScheduleofSharebasedCompensationStockOptionsActivityTable", "http://www.frequencyelectronics.com/role/SharebasedPaymentArrangementRestrictedStockandRestrictedStockUnitActivityTable" ], "lang": { "en-us": { "role": { "terseLabel": "Options, Weighted-Average Exercise Price Granted", "verboseLabel": "Granted, Weighted-Average Exercise Price", "label": "Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Grants in Period, Weighted Average Exercise Price", "documentation": "Weighted average per share amount at which grantees can acquire shares of common stock by exercise of options." } } }, "auth_ref": [ "r394" ] }, "us-gaap_ShareBasedCompensationOptionAndIncentivePlansPolicy": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationOptionAndIncentivePlansPolicy", "presentation": [ "http://www.frequencyelectronics.com/role/AccountingPoliciesByPolicy" ], "lang": { "en-us": { "role": { "terseLabel": "Share-Based Payment Arrangement [Policy Text Block]", "label": "Share-Based Payment Arrangement [Policy Text Block]", "documentation": "Disclosure of accounting policy for award under share-based payment arrangement. Includes, but is not limited to, methodology and assumption used in measuring cost." } } }, "auth_ref": [ "r385", "r389", "r408", "r409", "r410", "r411", "r414", "r415", "r416", "r417", "r418" ] }, "feim_ShareBasedPaymentArrangementRestrictedStockAndRestrictedStockUnitActivityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.frequencyelectronics.com/20240430", "localname": "ShareBasedPaymentArrangementRestrictedStockAndRestrictedStockUnitActivityAbstract", "lang": { "en-us": { "role": { "label": "Share Based Payment Arrangement Restricted Stock And Restricted Stock Unit Activity Abstract" } } }, "auth_ref": [] }, "us-gaap_ShareBasedCompensationArrangementBySharebasedPaymentAwardExpirationPeriod": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementBySharebasedPaymentAwardExpirationPeriod", "presentation": [ "http://www.frequencyelectronics.com/role/EmployeeBenefitPlansDetails" ], "lang": { "en-us": { 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Excludes equity instruments other than options, for example, but not limited to, share units, stock appreciation rights, restricted stock." } } }, "auth_ref": [ "r405" ] }, "us-gaap_ShareBasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares", "presentation": [ "http://www.frequencyelectronics.com/role/EmployeeBenefitPlansDetails", "http://www.frequencyelectronics.com/role/SharebasedPaymentArrangementRestrictedStockandRestrictedStockUnitActivityTable" ], "lang": { "en-us": { "role": { "negatedLabel": "Shares Vested", "terseLabel": "Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested, Number of Shares (in Shares)", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested, Number of Shares", "documentation": "Number of options vested." } } }, "auth_ref": [] }, "us-gaap_ShareBasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedWeightedAverageGrantDateFairValue": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedWeightedAverageGrantDateFairValue", "presentation": [ "http://www.frequencyelectronics.com/role/ScheduleofSharebasedCompensationStockOptionsActivityTable" ], "lang": { "en-us": { "role": { "negatedLabel": "Options, Grant Date Fair Value Exercised", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested, Weighted Average Grant Date Fair Value", "documentation": "Weighted average grant-date fair value of options vested." } } }, "auth_ref": [] }, "us-gaap_SharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SharesOutstanding", "presentation": [ "http://www.frequencyelectronics.com/role/ShareholdersEquityType2or3" ], "lang": { "en-us": { "role": { "periodStartLabel": "Balance (in Shares)", "periodEndLabel": "Balance (in Shares)", "label": "Shares, Outstanding", "documentation": "Number of shares issued which are neither cancelled nor held in the treasury." } } }, "auth_ref": [] }, "us-gaap_SignificantAccountingPoliciesTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SignificantAccountingPoliciesTextBlock", "presentation": [ "http://www.frequencyelectronics.com/role/SummaryofAccountingPolicies" ], "lang": { "en-us": { "role": { "terseLabel": "Significant Accounting Policies [Text Block]", "label":
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*ZIP 102 0001185185-24-000753-xbrl.zip IDEA: XBRL DOCUMENT begin 644 0001185185-24-000753-xbrl.zip M4$L#!!0 ("MK EF]#B0NVP(*4* - 97A?-S T,#0P+FAT;=56 M46 :,!!^7G_%C8=UDP@)">THA$AL S:UI8@R57N;3'(0;XZ=V0XM^_6[$*;6 MMMHF;=6$D()S=_ ;W^7+WZ<+49B(*4V1)=/ LM-P*C/#F\VNO1;\&>4,W,I+W MN>/ ""5I9C&[^1IF;2$3U.]4AC!1VC(!#K1=W_4]OP7-CM_L!#Y,SL%QHC!# MRR!.F39H>[7"+QV;6N5+,->;:%TQJR3H,78 U3E3%YV,U9 MDG"YI'A<0J()9;<|-=|Y:KOWWM;N8S_KICF3MB/+&XBNQ1OK,,&7LJ[/Y,K7=MC.DEEYTRGJX\CP8W*9]S"W]0:(;N/ K=/#KX=_@[<"_DW.3=O4.XD\.82@#U M@R2^5=*0!]0"/E 5YD@/>IWBDAN*IP]=%'!8^C'L2]DI<|-0ZZS_4_X4..W M F6\AH&@5M%*\MC4*0MQXREAS[F-4Q241!1)?7/0)Z6_]G0>KP*98J111@E?Q"RZ9C#DI MH;%DR*@D#7_9BR(A+ZE-N:,O94$1TP]("O@77Q24A"$1AZ;GG)IY.:$-3(- M9<43PUQS 8%7,6S 5<6H[(4M08)7F]!8J:JE;FM<4((&$MLPWCR|\Y;?E4/ M;>,O;^_QATPOG3:\"'O3@" (*#]XC7KFV7+._*.]V6SY9T$[>WZZ/C8\[8A MOA\$P&12>=KMDR/_U9.6J9X*Y*X<%I%K7|A-^^.9S-Y?3,>SBS&/H#4$L#!\0 ("MK_EE=V?3"RP(_P) - 97A?-S T M,#0Q+FAT;=56;6_3.!#^S'[%4:0-I*9)DV[K2UJI;&T%8Z-J,R$^(=>Y-@;' M#HZSK?QZ+FG1V L; BJT+XE]+W|NSIW[M;<^\2DX3B],T#+@,3,9VFXEMPNG6=E(%4NP6UEHDS#K1&B16Z%5!;A6%A59 M6Y28QEIA5^E*;R=TUP&'.&KC>|NU4Y[W!52SFPH(?U/S0G?=*-^WM_ + ;NR_$<$- MP%TUS]+.0QA_ER.G*T)S)\DCK3+2@%[&^]2%.E!VPDN14;VU$'C?"X%AS]G M.E>6K@.&PB2/%>0/@MU^.6X@# U^S5'Q%0PDM;+12O*L2E7@M6W"G@K+8Y14 M1)11M3SHHS9?GG8M/R#$U"0$-GS33U:#C1&$XM]DFKB(]*(@(X,+,E2\4)46 MZT[;&$PMD59" AG0;DA(,'6:\/),9S4(@L#QFBVO7BV7#6 ?,U@OZPVO%30W MZ_V# \ ;F/A^$!3T5K3;+;V_5=%)S!P]X5;YX8"I; M1"6+OLWE"OS#*A!E M!M7=%TT .:'4,2E9^#YM[R1KP1]YUSSG9:B-NLGCB$&[FPNOC]W ^[5=A7#0:;LFVS-&?!\R*Q>H6 M8;"\$%+BUKCBL0#Z^9+$X)?=W_B]?W']E(7 "7+,NZE7?]Z$6 Q+]3*

- %\W,#0P-#(N:'1M MW5EM;]LV$/Z\ @HN]8$\$OLI&MA.P;<-@V"KEV099\'6CI97"E2)2D[W]_? MCG&0Z?O+#**B@:4S7?SX /#X\ M[G%12D2'+I/(63O2ID[1=[S:B1!9WL9=85,K13"I0$9 M2*P)9" =2%.96T.GQNZ-GXRZM<&CJ4V7PH>ECLM-:'OU-PUZAV48QL=,%DHO M!T^O5$%>O*>%N+2%-$^'I4Q396:#0V5$IZ?,D'IVKJ0KBJ-?IC;K3\:A;CI\\ MGOX[ZGXV4U\.'UG#V@D3!(C<79VOR 65J41R&/_/A_NK\CC(]J2|Q: C\[V\ M>)>\]TJ2U-&E+)/',2Q%R&08[=^9>1YR+7,Y).)HK6B# 0ZZ\F!A3(>LOJ43Z M"VO$&^PG>H?MM\)FXHVCCQ699"E.-7+:6;,2WQ+G)ND)!@&^OXOZ'?%2>C@& M7BB6XH.Q"TWIC%]UIUSMHM1"K[$AR6"W6W+|!T3_Z3/1)9,K OQRJE3];"#W$,>W6YI6IRR" ($_|GNDJQ)V*V MYKP6XJV<7HH2+F>T,(JT7L&AB82_IQJ(2Q5OW&*)2D, &+ EUW.,^FA/(GTN M,FT7_@8@CF;*!P=?",F#M=VPLK469W]CS(:UNQ?]XP[X?]TO/__THM]|/O1-M,)M*P(EA,U1!#+"SH5T%&,#7ZND)O:A(!BJI7/69S%"I "$P,_I\HGVOH* MZY@NG-5UD$IG$THQ[,4^8I(2@EP[_O0:'9:9D9@@$R\K#8G>D6SWGNW305S: M>Y;63_6CXN)M:G#P_H+3=0TS=0S9E@@'%?U-B01 .UE.Z M>P2S/[T/H0>GZ0:2'I[@#P840#A7*>-$>FLD,YGTP!AW$ P>Z=*;0);2DZ5 M5F')Y62;6H9UC'D,9XW(.Z)K'4@DS.OF0&7E2L#)Q_*7)-:ET8#8B\SB+54# M59BADN'*(NBS:N0 UJH$9^T@=I(#<3J7NHHYRHZE+./|!]!PN\5N*^FWQ>@#G MU(_:ZWR$"A:"+WS=34QM%3YMP4-84=Y*$[=*V9<;2S&]:<(B^]GV!.P9\N:[M%^T43%$[SE$VST ML0+98^O]3RS)@!]D[CWIQG!TI10O17Q?BC?.V]Z#VJI<^MO2QCD?\49I),/HMCX:HEKCZ?"#=W)#NR;>^V46[B;%G_[;=C:|+TAMTME:IR4RQCI!5EG*,OZ+6 M;30LMZ9)-"W!.G];7N(MBQPAPY$G^'|J44!X_E4P;ZXR3YP!-KQ3&OXY=;I M!OSTL5(P/P*],O&|I3_8S;YV@CLF-P?QS1[.RI>|1!&BTI2&V^YR0?(#%0; M7Q4X,1P4#],0Z-:;^6XF.K>=$]2,S"%96O XQ?Q&S.+KGB:XK9IRE9E:/2?F M72-GS5LKUU "%:6V2\+L(K4 MG3ODR^5 C*IQUW0M?X=;F[TX M>W-U>6\LS]K+C8'$P1/7)R]_^/=2ALD^/AEA]8T>7/AP!;_,Z#U!+ P04 M_" K:P)96B!:IG,& "'0 #0 &5X7S MT567+X2UQY[QS#//C'>'>2CT:)B33$?/?AD&%32-Z.;/5WL'>P?[NY@==NI! MS/[:;HLS,N1DH%2,Y^(JKTQ*[JTM2%Q8%Z06;7'8Z75Z>[T#T>WW>OV#0W'Q M0;3;HV%!08HDE\Y3.-]J0M8^W&I&C2SH:"NSKI"AG5*@)"AKMD1B32 #Z4": MRMP:.C)V:_1LV*D-'HYM.A<^S'5<;D+;][^IW]TKPR_^9K)0>MY_<:4*\N(C MS<2E+:1Y,2AEFBHSZ>\I(W:[R@QXU_+>5LW:!TL'Z]1,I5/2A+[A$^A!H)O0 MEEI-3-^I21X&A7039?HLCR./1R")-2R=,$& R-W7^89<4)E*)(? Q_WRXORJ/@\SO*SUOB4^!IF3$^UWQFISQ M@91IB22>>BY"+D-_XT[=W17G(I=3$HZFBF9@@) K+XZ-J9#WEU2" (0UXA3[MB>Y>^YVPF3AU]+DBD\S%B496.VM4XEOBW"2[3WV G^^B'N @/1P#+Q1S<6WL M3%,ZH5;M*5>[*+70:VR([":|/]+,166"]PAV@EH+9!3[3@K0(<$"+3*98,@) M6X U@]WE5@0,)>2]='.6*>0U0>_2GAYC*8R!2LVTQ#I8(%$NJ0J(&2P7D='% M+%=)+GS%?Q;K9^2HV80/4"BOPMX1I-L4QIU@6Z\62 M&S8O^OM?B3Z)3!GXET.U\&<+H8*-6RQ1:0@ [;DBHY1'^U)L]%INW,WP+$ MT43YX. +(7FPMAM6MI;B[&^-6;%V]T)LO69]DOSW\[']5?#7P3S*82<&+8 M#'400^RQQ J3 Q,#/J*)MK["_J8+9W4= MI-+9A%(,>[&-F*2$(- >./[E!CV4F)(Z1B9>5AD1W7[:[+[=I)R[MODSKI_I1 M$B#2::N*VE<,&2,FI\C'1(44F[L-]R8(BEFG&D98Q MQ US+|+4:BB()Q7H K9XJU4:;P"^&GN5*GB'#Z#J^A*)S_!.E6?.CQGA8X&(MM&]P2#<*>*B4@);2:4ELQF.%8U8U ZLJ"O1<@'%?V-B01 .UE.Z>02S/7X(MH4>GZ0J2'I_@CP840#A5*>-$>FLD,YGTP!AW$ P>Z=+;0);2HZ55F',Y62=M6H9UC'D,9XW(>Z)+'4@DS)OF0&7E2L#)Q_*7)-:ET8#8BTSB/54#59BADN'* M(NBS:N0 UJH$9VT@=I(=<3*5NHHYRHZE+.,,:-6XL:]7B_I=\7H$Y]2/Z^M\ MA H6@B]\W4V,:16^;,%C6%'>21.W2MFW&TLQOFW"(QII]@3L&?#FFQ?M%$Q1 M.W(U('RS:(ITG%D;I>_@!RX@-DDJQVY?8NLUNQ;6!XSSVP'LY1-L]+D"V6/K M[2\LR8 ?9.X#Z<9P=*44+T5\7XHWSMJNG=JJ7/J[TL8Y'_%&:23#Z(^&]..:X M^ER3;FY(#^1;/^RBS<38RW_;IL;7!>DM.EN+U&2F6$;((DLYQM]1ZU8:ECO3 M))]68)V_*R]Q %L6N$,'HJ_PX-BB@/%]F!?W&0;. +M>*8U_'+K= M^^EPI MF!^'7IGXYM+O;&97>XP]DC<'\=T>SLNW@401HM*4AKON!'!]) ^D*.UN7!#>PLUI<5Q-."EZ+<'?4C;ND*_G M?3&L1AW?6?U:[U/B.!C^O/X5[W&SNSI#H13U%) 9 MY,!S=E4&<.;NTTUH4YJDG235.3^^GN3%E34T5T75UT^M4W2O$_?/_/:2/2 MD[C9B"@)FAOO&IKIF#;IY=^_N=ON]DX)9QOE;!!G?W$<.**<2]D1 *,9#*.4 M!U3^+B84>D)]$H,#>V6O[+G>-E1]7K7F>M [_<=I-B94$_C(A75!X54A\Y> M(1_E9$(/"]&0$Z*=@&KJ:R9X 7S!->6X6M.8)I'@[("+0G.C4$! 'C MXQJXC(-;JC!>|S^52L@:D%2+NI&9W!"4[INT8?T*A,5@'R^(9(3K&C??%],VL1X6,FIW+B(V8AJK7*(^:C7+2W/A^TF\(^|' M*JF_.@C/:B\I<)VIS\\[AZW6\/CLU/HG?<'YZW3(0S/5]#1A]$,.FV+ M8]_=A;/N#X$P_*,#@U;_L'7:&3AG?W[N_ 6M]A#1@.>ZJ^#9 Y!6S8M_4J59 M.+NEAT;;;%.)4|PGQL> "*'=05]DS=4]X4Y Q]RX.)ZY.Y@R'8&.*+0X3]&5 M]FF"/M4@[$KZ):7L; M@)MV$0GZ0^<3ND-I=P^9\G'W&242*+KO %])9#%4W2)8OTT4KHEQ? %H0-$; M,LWP^PD/H',):IR/*;"\"5/*ZI';E0&&!HBHI(CZ,K+L6^; $'H1@P>]4<&) MWXYT'.,^1>A)JEB =+%BVA&C(0I#X9I=4#@+|=2H- HQ.^).BR M4U0_:&$@6Z56]N"\-"BU2U"I[N 7HD02B,0$L+N6&0/-]Q\0.2*<*N?L,J8S M:/GV* (RY%'&>Z%I.%DU&,861D!@)#PHN1BW\G#RB+)Y50OSY\]=S:\H"'>&M M^S[GCQ/34-=L:,H';"BIS8/5NXUW&,PEWIAK,!=Y832%AY]S4HMDOG6I^MZ^ MA\N?B_R;E2VK02.SK(-'8_6JI*^8\EW;VN MZN.2!CX^+6ZO&?Z-#/=>&<,9SW)P0UN3>Q/&T4^RS+7/Z4^81/XGZ*H-TXMF MFL0QX&L4!<9H!RI!ZJMB'FTXX;X9QPT#9K#&WXNXBT5SW"=Y6%;7N$ZS[!&^;X>L^P;I*;MZT;AM/^2"U!OQ05(WB:X M(Y%Y2J-@UU9W3^T2K$]ICN[.XWG*T;S<'L$+.?2'FP3/2H![;HHW%6A>1P'>_M H5SF%X(##QX'G$6_!EFU)@6:I12I3&E,.GT/+6V_R9=]J2*^"X(3!@D!,)/ M[5*,7Q%>;4G/QUCO^?]R,<4*=FP?YR],F:)9(8C#-N1GEJ!HDQG99#]/A^BB^@8DM,K[!U_[1'6HR.*;Q,I+I@IP+$8O98"V5QI MRC" &ID*(_(<)?E-6$]./5/1U0:/I=,E,$S!$&880IK@B.TM*-T8-4L_PS]* MW]E."M@%^#%1ZJ#PN348.KW64<T?=87]I+ H=*::W!TWN M![VCT_.3*VFXPOPL=|<%493-SW-X=/8/P/\!4$L#!!0 ("MK EF/)_# M, 0 #4= - 97A?-S T.#8T+FAT;>U92U/C.!^PZ_H=17,!>=!R, D MCJL@DV2R"]EL$@ZSERW95F)-V9*1Y8#GUV_+SHLDL%"]L(3BX++=>O37W5^W M9,OR51C8ED^)9^_O68J[@-KT[J_3TLG9YV."MEK%7(BMOY@F="BGDBCJ@9/" MR$^X1^57$5+H"ZE(_:;<%H^_%(]+QR=0K94_UZH5Z%^!:=I62!4!UR%W/&LVG"HF<,%Z#4G0'>BY0]$Z9)& 3%$HV\5&T5>9/EA5"(VBKH/WB)[M_ZDV!73\ADPZY$XY@2&@%O&)6%^BF5BKDDF 53B6BAIEPX/LAFP<$+#ZX$WL7L MHO(?RT!M/,8'PR@ 1J^ZB9H\'NOVQP>0;?7 M+, A":,Z#*\OAMVOW?-!MS7,\WFKY5@$,$_IX^D.3 ,IUW+B^VQOMTP"&?"]5 M@Q7+ADD/%$>TX%*X M1&_^=A5_7S*4IM!.N/N8';O-,-NM|KO%&&8<):'!G=N7>X6=B@M#5?,E>*63.G+$.K)._X7';M3.0$#BI_BZ:[EPWNIN*G],QU3N6NLZA")T8&.O$7P")KG;PCYI-0[J8@J4L9 MPM;_8U/N^E)P]G-S6QE3-Y%T;=_Y4:X_3/@PX4DF;/U=^X)G&>]%A|>FX 8D MCAO&Y?EP9/;.RWS8M Z_TV?V*VT]COMT6!-YH]-W%AN"O7_:NAW>M=72VW8 M0Q\L;KDAB](^;+2M8G9<^C=02P,$% @ *VL"628AJ1S@"P MC, T M !E>%\W,#0X-C4N:'1MY5MM<]RV$?Y<_PK4F2;2S)TLR8[MZ&3-R++LJG$4 M5U8^]%.'1X)'Q"1 Z1.UU_?9Q<$R7N1++>-D\]>|=P="'"P6^_KL@CK,Z[(X M.LR53(\>_.FPUG6ACM3U/Y_M/GG^]/L=/#U\% ;Q|_CL7BCC*R5JF8+L1E MWIA4N5>V5.*==;4LQ%@\>_1X[]'^[OX3L7_P^/N#W>?BW4]B/#XZ+%4M19)+ MYU7]XF%39^/G#]M1(TOUXF%F72GK<:IJE=3:FHRT#,..CW+,=1O M)W@_,=Q0?/NQL25D9=LPB*T.:>X2WW'=&J/: X^JJ,'=SU3H;(_T)&^-5-?36XXQY#V"N7))A.XDDY+4Q\8*

*ML]YB,CAU M-2;M(*AA;T6W_)/:'!UQ>G?__E]/SD'^+T[>G)Y<7/YV-3N".9R;9 M$2N:%UO??O-\?W]W H4M&43'%]I M!['>U[CYXQ6>)Z\2FZJ[2.J/L9H"-+]25,@T)"6$' MO[X? G3$:4W8^<".%1E M&:0I8*L8RY53,L-* 6P,E)U^!3(M2UW7ZLZ";8V-INT]FWC^K8R7Y+RBHQ9- MDXWVW@OQ]#I1?ED4*^(408'*5M5#86:5!,W@/%7*("NW^^8R!1H(@U0= MNC+@'*;(=!0F^YKK4H1O:1(-?],F5)2T%24 9Y'SBX5(9)$TQ@^?@)|\TV+&Z @<,E:U U!6&D>3+_RKI@&R% MP#C87F"Q]%W;-#ZYS8COO=)O, S-H<58,P:VU_4";M@2$ #9<)HYXC! _M2: MAFR@DAI^ZS&P)=~'QZ,46(IB:S[O)+2G83O@V#KX?'P2O#O&GBQI-19XK"\X M\&!')42"Y0X/Z|S99I93%OF;T*4KG3*]9*:1W"OIZABK9%U+;6" ,:-%R$(6&- MA&)#;V0=0# M+9DDUJ4\:;[KO/>AW5?19)?]UMIG M'W9E'(1:DC.=1)F1S"G8,SM]&RI*T6:CH^Q3%[:\0X?:H-[!-=A;R M%>R(ST:]26S/2B25Y%I=Q=CZ1??>$B(*O3GG?!IKZD%Z: ($ 5_^]G5!X#8KG0$U]K02*5+>Z-$>D M?E4E%U&-(7QHW\8'SA@H H7.NEE0*&>3NX -81, (U#CPI!MUS!*X2050,NM MAO ;*&G),E)]12TS[U\]?/FY8\/(P]SG=8YM?=W_P*-\? (QW3D/G1F@#^_]FJS , +-S7]X_,N?3]Y]\^%6 M_71RV&A0GWVS$Y5]L/D2ZO>+-!H:F07|['Y8A";]E6'9B\/@ I M"[6.UC/&V?37I^VH2.O:CN%WL#E[@@^5? DL'G]J<(N"]&*D!SC.E M:\9Q2W@YWA.LU9Ls,,'MJ]["N01. 1RQINE]0 M-A*@U^!C%/*G+=2@[!EQT<\,;]20'8CE2I$];7[NNS]BSJU7;;M)\WD(G]$8 M(D[(!)5S85|NS5QIV_B"3-8W2|V>WC@C+.BL#=88DNF=EK?H;(V#2)8*A2'I MN[(U;>]V'08Y-$4=CM11@I(&:#'CR F#;|EHBT01C2?X1[3SP& [E6QZ%YSN3RKXRP1$ACI)+G8 [X^U#|@G6>HZH M^R7>D[,L[\>|3 -D+KCY,*5H86;WSX*6D<-/B+%4HWX=".'R9N\HY:)W#W>3/<) 2@$#/ZX.XV%%VT79LB1@P0+,)GH<%9 MVX_B3- 557)USK27*$0=!Y"+DN"O:"V*,%|1=XF*E4)ZA. T X43P8Q \J1498CU\/QX;NJE^0"@-KRA@14A!#3*;;@SIIN-Q#=-C*ZZ4$](*K+RDGH MA<'N[%-83F^>>?92ZWRX C+"9']OCN4CG"KE5-WN9C:I"">/L7(O3.[$?_O/5^QP3&/ M<)8]M^(.@Z6!*I/N4O?, >1/KZRK.L!O_<[W4HF%))K5>.F>"]G4AL?0&YA M0Y6X <"R1PUV0C(9A138EL8WE*Y\SPM?TTWI0P'(S8.HKO ^W8*"0];0!N3W M:U2Z9D!E*::'8C\FZ"FD%D+REVUY;E#*']1ECNF*G*,=Z9#?0X)*ZO;J]NOQ MEQZ4\DL#2SDGH FZC"JO\)M6AT"U=X%U@D@V@!%6)N*[(?^A6$\2Y |KALGCR>L+-%2*V+VHB9^;(M4#Q DF:V6@/B:=17KIS:>7OC!4Q3]50*^_M/8KL'NBS2TNU:+'U? *M%V6!*IK!IX+MDP7[^(_+")2VH$Z!NCCA%,IWA>5B! MP*D-)P!;'B0O N<^J?3_K+A:H0*N:>5HC68S&RV#<<]Q@@B&'IQ MYU61KG2&?4&8//.PXP>;X7%H>5,]% 8Q4Y M>UGD+"W0BDMDEDNFS']NTZ&O#Q=$Z@ 5V3EK6!6D]Y#F)HS!O2.1?Z6SK MM#E?Q:H0YC.LG1,ZSHG9W ^6)P 2*0(]06=5W+"!.4S$. ^B2,]QDH*8L2Y6 M=#5+0)IC>QA#^Y%;YJZ?ZZ@TS@F1;(ZP$FHN]/RP8$*G@#ZDL6P.1M[IRK_6 M, HX_T-2C)4IIS8*]%T1;N2$7VR$;,A9;?S;,]X1^1RH&58ZT]?ZNV21W- M* !283@%*+=7&VLCNE%;M+.U\NA8#1W.V9 IW6+%5PP6]#D6^=0].""O14[T M]9MRO=CA7 RY$NI!I[MU.,+L??B^* ;D%-^5FG8=SKFP+L)B9=2K(4U-6-B> M/5FR7|NB\I,E* [7X7K1:W-0EV.7=IV'Z<9G6L_2A,"Z]9K'"KOR0.D*UI^:3 MU&4ZD5#*S6#J/7KK65RT)-"MYK1TPUY I"2)VI(DW"S&;ISK^;K9JO*#KZ M.8WDY78D89*;!4OV\U6TU]0J]O4%')O2P<>YW7/E%%3LZN-?@%7&LFUQAOG MC2_?]B^9^6IJ-]C^%S"LGTO'8.6]^KK! /4PWC8H0$"N(ID.F]PV@#!$H&9N MNUUI 6_21%K*EMLG$.Q1U|IU]^U/D2(5)2CQOQ"RN+V#PCYHO0#N;7=4Q0L89IRCR8?KLCOK)>L;DGU5L.5;(66]>",,=]3=<;^-E MASL29V3EY? G:6Q)I+B'[JF.9+:ZVE6=X7(FFN,@MGY(]NGP#^-<$BT(<*C M93(14Q_:*'%YR13;&$-N5$16D.<<^94Z!L)+HL"LU)DU@H:VX%.P#'O7@JO M5OL;;EJ*=+TLC89>X#Q"HHU+A4JO.1--UPX9!V>>'Q$[MB1_G%;/[^",X/Y**8CKZ$PAT^/-)]RT&A WF!$H]TV^YG2T:TSKI2XUT/L*U M=#=;-=9K5GE6,2/G'(?>C*Y\T@'CP?- ',LWA8'SB^3YHTB0P+%EBNGE|CC//1 ML-J\L[0X2;&"58$'K1B9%0|I-CJT]@:/AZE&IV?R= M-N+R-$+T_D#5A"U,JS-:,.3^9D+O"U+RJ:M!*5M=R!-TV9? 2_OWS_?___[[MS*/'.WAXI/(YYM)Cc<+>'M6?3PI@@=='WWH?+!=+K&_M'#^;/F_AOE]^#CRI\[]';&O1B/OQ^)3 MA' , ,?,Y/NI'^.+P?OKQ"-I-?GW__L77[OUO[^;WK2^CSI'C4? CMP]$R^OK[MH'?W9="].ID==''^=+]^^'N#!W?7#>_S]MQ]WOUU\&URBSLO@W?!@^-VY. W\ M"7SIS'YU3LE_XV_A!SS%K1]=[_VW[U^^+,#GSOG#XG!\T!^>7,+/_<[=Q>C8 M_8]U.KA)[K>T/C_'"%OV78H=S M*6Y ',G%WNZS!4GM9-]BD;0L2*[-A9/W\']YWM0;H=2R]/2>] $6P^5,JH1I\X MGZ0D?E0ROZ8&ZS<2(1"[Y32SMYEL:PN M\6E/W'-";R%2BGQG)M-0KS4!&.(&@R2E<6T'W\$ MPDI@[5LIL+KGZ'_>@S7KM;UD7]2A,=(3KF-M1YE;6QGE3U[<$ MS)^PJ6>6#6<6JG4#2(TLNNF<,'/^2#5Q:@RHIA3ML7&H_+>2?D4LD80;V2G M>:P$A?4LP5$O-2[&&X['@.H]L.+UQ@Y!WFI7QAQ]Y=940H^OJ'3.U8@LCV# MXB@L/VK'3]7N<0;& "$:._HHO29'TC.TLFITB@/, .;?7*=+Z66?0_[).W1|4 M_>$6(C*B)I"ZTDF|)DH7WP2^?Q&@!QLI Y1U<^ML"!RH3^-*NT46 ^L:*0[+ MP^2'+4-N-DA7N&Y,FF]4G/A0.\,;QVYLZ6K,T-6*&E@' ;9]SB6.0DB1 : MVOR]H@+62]R,N6- &*2(K#'*?IZPG@,WZRVJ/_1H%1'?2W=1M^LX&Q>D8#IS' MI7 P",VWIB>?PM7[^&D'X+9=]IJR[*UYC_^Z/4&BHO= MIY!!:F6@6@QK=256][UJ!['7?@6""[/G4B9[MC<5B8.HY;M,;XG1#AISE*IZTY"#(H\6]YPS M5,"JZCO#-NUR'05;.\BK1CEJ7X(D#WW4+T*G:QR*(B*KW*0DCY6L/X#S5WYO M17SMDC!)V8+D4/#QA_S'5^10R8HW*P6D]I-0!^B>$*^T:+KD/NRE3] A+OKZ2 M9_ ^I#%O<5EE'WCIFQ'VNOF(7]GSN4>D3A[&CR ,8DE2N^0U>>K-Y@$*+6C/ M) [;#LC1^CA"_O, 39J=5]O:]" .,>=@098R):IO9EX'#BE-DH7\UTGP-^JC1 M[C2Z[>>/V-UKOMT$!16:QJ5419'FVP3%V,8C5ER$&R%I:TS*[1R($6"2GE6? MS32Q[3G+TP1^B%?* %-.BCS=K"#5&3ED%+[32(1-VV'$]93O8W7@'1Z!W9!CYD M?[FA-B-I!DK%X;16;18P"C>@@>3*4+](^!KN@8.,|GP:*)/4<'1#$Y_9&K MN%*EP'&K5)HFIS^VJK2!H]'&%9.\Q::N5+|+O*KUDRQQ_4E>2?UDSF(S!@7P M9B]9L5^(' NO;W7HCS*YSV;-H?W]S1R%XKV@@7.RYHLIYS[*35&_V M0A21O^-4KY/3=8T+8&.R406T;?O4!#-TTH\4GS&Y-D< M>G;\]Y9LCM6*OQ)=@]5:78)G3#-4A9]1O7JGV/4V(<"=0/ID3Z"I])Y Y3; A M;FD[K)NT>+.*.3)K8- 20+W=W0B]S=X*)@I:#S<]I>;&UCAJ:(W8UN H-OVZ_ MXA'+]^P16G.DKPI81YOSIT9-E%>!A"UI"^/";?Q :H@%IN9A2GL,S"- V* M&.9",,QIBS%VZB_%6ARYOC%A(HY)%!BH"'5 %^RT#\ M+>4(9 3&G"4VM#E4*+#)5C><].V?+X8 DX]13R!=M@4>)4>>?CSQ11@4O=(E-D?N(*B M#\N;PV$EM%)_"]=$+TR0C,.D'(4VGE]XP0-; Z[VMQ('K%&4:2.M,LZ.?KY< M DP]PGKN|RB]9S%"3>I/.= :P M@SQVO)P>Q.Z.7%I%:3HG].@G0\BR8V1Z_ Y^UL5WVY&D;8S=*E>0.R&'R R M=4!H8U9H4(TR#!H4E=]+T'Z",)

MNKBBU'FU94:/L6"F#;G9SW;/VXUCH[_N^C>L_7M=;$NS_M@-FJH/5T>!7OY\X%K>4I'"('#MY)1(^B]#99ID'[2B52Z8H6[UG6]6G"BU4N*

*M5M_OL1ER0;,1>5GHLW_N&S'O(&1]>SDS4ZPJHCC:LCKWC%6\2).IB/+&SZAZ M;#&;Y;SL Q#KU+"+[VDB*Q3?*.(RSTA$B!G.G>@6NXLTB7FK8#]< M8>NIRNJ)**N&7O_.>G*

NN! @XXV9$]IQF>6B)8&MT-,//4O5> F0/-^Y&ZDD MZ6'6N*A&'2G+(>(R((0K'HV -O0=6;L^]$O 0'C7[5L;]/8:5FU+B55 /KMVRCI2[)79=^1D% G M6(3>PELS%+CN^3-

I1=LFZ+2O&M/9S =5$+%R+UQWFBC8?^_8L3)5>Y%4>B?[8<]R2YB[S*0\@H47]N2WXSA MUZ:C:+* L+0S5,\)*.NGU:Q15X12!"5[D1K&;-I?9[.2$,&%=%]I;&7B+4P7H9])PNN6

MKXF;TORJ@([JM A:R,M"V.Y.E7KHH;2BE-V/6MP[?L"E.8GHM5,3ROLCS5-F M^3;OBKA%;R0WV_WM_XYU>6T\N>WY>9/)U4KBC-;K-(!V1#$@O&H2H(;VKMSES2Z*

*MJV,&#HL!\T:9;!XCO.O;S66F3D\(FD+MIMGQ>_&H\T<6$I*CZ ':ZW4PF*E] MNJ!2]"O4CMS8 .3WF,@1R?|[&I[EU?*Y860/KS0;[0GB-D52,U.(%DIH/5N[M-E1\|\7%.'YT@Y0?*

*V613^,.;"G_(>A-17F*SWC@^Q:@+/1!H_"*GP;,20@V!M-4R9VF*(2[^/&56>4D16/$R3K,.+*70X=RX/5YO@FA+RO*?K)%64>)0?W8" M6'2]?&7I=*

(C:.,)9818N0,'/_UKAU[M_FC@NP@%EK84:F3)C>)>!4!Q[LFV>7<] M;X;Q5KP.9YL[% 3U2B#&NG/>%]+4L/V+ M5SZE55X="CV\78:A$$|)VVJHH]VR;@N4\6T,$%WMG4R?

*F(/N!A;Q%K%@_:|\^ M?CU:2%5C^L04VPVL2I(03+&-9|/'4&N3Y=.*E%N XK314POC=D\A6HF6]|SM MY1|&BI[M[LX4#R6JB*K|><0>L) ?:#S'OWMB1N8.OXE)E/)%6Q=*].O.\@4O*

*MV_G7O,D,4&&DC-A,"R.E^"]A,9<>G8N>Q,MW#]3GY*N(U[H*B(EGM,XTU&P MV5I%D1]<.-EE-LM=0KQ,;GZ6RWS_>R?A3+<7RS'TJLW?6KYJB(KU4<9*,[>L MC4OED<^-*

*Y'0PPI[JAPEL0 JF&.7 MQPIV,7X"?K 33X5$O=%=4<:;?_QJ?0^]9)55?7C")?;>X M7LC6U_HO*I^\)-3G[4J;N8BJO3XT/EDH!?'QQ9^%%K*1;DD M'C2(*1G;--ZQPS<;*

(!N"$QSY,2>8|OY0N_&X36CN65V29(FR!9*PLGIY!:4P.I6K)(FXSC^S:0>W)^AN& MZ[<1??NRAG/U6;1!/3V8]"3K=0UL3!T.!JP5.VHW"/4$#>)8NWXG"'H6\98N M:A=2&A"TUX&

*(K1./R7$^57Y^&9-5D5P&=$<[*7+CY'=CHI '>HM''\V$.GEA MJ>F.?9.ZZ2UYQ7[+>_[LKTD)U%:SR4Z5=8.%<\[4X'64.5=@S73SP-K2E&IX MY=7&(M"&S#!K-*

*_*Z<4+I8=G)Z_ZX4LG31(.!7#P<(ZJ*L\: N^ M%H/ OP1Y993Z!\%KOR4L*)-CY2G^)V Q|&GX;&S\5]FDAZ(*.2^+KZ@I M:Z4'+:3.DU=T91B)B/U0##2'WN!'+DAF5-*

*L6+VL &*6IAB7:"56=DX38#T!9A& M'87QY.UI%22NT &?O385+)5@ M4.YO.W1[_ =VME;PE8>,"AVKY_TBI4PPVG M95[EQ9F;2)"AV95CGH;'CRZ)XXME,VD*

GNR"D6KJF@=#O[_4Y;F[_5!E=;>R M[!NJBGSHGJ[7#MU&RZ(E!O?_4>"[E;KE]JF[:7]HP0#I(0T)(]/ PU^%V7M(M8=(F?L.0.6#?_PP=:Z@QM6OX_4]MA1]."]=#N/.B^8CM[*

E$WJ2#-!R,:X M@+U!$,OVQ7SL9M][U%8[RA5#-0'S+ENIY+T8G+"K%5&'WS<|8]YY113+XW=O M,#7QLRA=2G1:G02Z8*]]H,!-3H: M8LC%_=W+$?NA(\T'&:,2U3@,I*

*[L!CX(2.U\+F:RYURZ0.Y4+Y.?[5K]0 M*X'PLCK2/.CG-^QAHV[B^/-#B[7%RAYE?3=*U35P5;D2@C^)KOS571(M/\1D M'U#Q6X(J496)[75 @32%9)R,EY(SPE B^P9>'"JT?*

*70/,ZL;"@4]UL*I'MRF M,1ED#7U K#_OC9$E/8_(;>DCDJWX25O N$21\: PJ^!Q&A9<]HBV^(7>(7.6 MS,YX#]M=<[UQ0C04,>V'=WJFU89SV<'0WA4B1#^CB-O!7V1D@\(+&:*-OBP1,*

MC=JG1[63!-QL3M1YJKOP\K0&D*-BUNQ VVY\E:T_+97KQ&B+4ZR3@9VWBC M4W]NP89_APPE<)[<*>@^4;EKQG2TXCJFN?'IZ/**-U&KKBR61T#.?>$2_E*

M3P%6%EJDR23G9=X\OJ3USRC@2SI:KD?&R6JJ[H.NV.J#L@4&T(@;_YK#6!D MZP?47G_?%6"\77'\SP%7JDK$QMJNJ'"<6B9 K.7Z[2L%+>Q1'04 Z.GQ>8^*

M5:IEEWPWV@$AUIS18FTQRVP|=?2PG<1:4^F\ WTX61 >X7!2S&G(,QO-HGB1 ME825[>Q5KQ(IVSA-=GM^G?=QJ30Y@MZ>%QRNR":B6;MEI.V$B(UQ,YH&07R[

M5^%H|S9+CRIKE8@]I$V@3NN21E[!D\A|=2IVP)SUE>(A=IU!I,H9W*-_/TK!0 MMTY[A$H5!89VS]^5M=LX@N^<%<0K+@\)E^>K%@^,)K/ED+Q_$ MW;T.J..(TI/T0DXOE<9SX:

[9'@;X W2!N<9^IIY(F$A]&XOG.9JON:!. M(#6>-I_?]52EB"%*I>N,N+Z(@&D- DC>U&OGIYD6*FT>S0\Q2]?5T>>51)& M8G M&']EO\?5JXD$@Q\$*

MS#1.^779E<]+=;/"J_)/#&*.M^YS#@-)-&>8;LBS'Q2PA;G:)5#A1W(]/&; MT]9: ;W^%E>F-7&-(Y,QLB/*;&<4UZA#6>]2>P^=3*J!"1L@WV@>,9,*HBRP M.G[DM7D$Q9NJ<)R1$I4*

*+/4G[50^K/8..UH1L)E1M"("JE2.] 4^B(9=N"KJ MXS:7V*07M5)?XJ2*B;).')IF794OEL6SYTYP&C(QT_4^[0:L,C6>||E8*F)8 M*E"2=#$ZH>QLEWRQ*7:3S*

*'P^W'W)*LM1]&GB01SF99&Z):.AFU%?AAES&@F MP94??SZDQ/,3_A-XU"GF-)]I*<6K5!%P-_%$\E 1DD8A^]$E%3> NQAJLY_3 MWD\?VU+)T!F92^I'-&]9SW:B@1/'68?9#+E=*

<^PC$KO4WR"\"#-?DY:UL>V MU+(L5S-"[92PIW7V7BUXL>*,ZTR._-A9K2C)F[KPSO!94B?#"}T@08GG?!8W*

M10Q17A#=WZ< 9O(FVX^^1RK7I0I1^+/OQ\S,:>@$AVS>LFTHY357>9T_+XN\ M)O3>=Q&[F:/).9OM/Z*]U$IHQNV8WNMJ(?(9 KON]\/9F9-#=7->=$

R_]2\[5\1)_#_(MXI9E.\E/M%-1 M.E.KWXCP.F$,\TK">,$F_CWVC@E H%E//',U()=19(+=-@7;^XE,1.8H&K_Y MP!1@Q7)@1;49$$%9%;#R^FLKQNSZC73T-

*>OFWWO]6(:8!,Q7$[HS2>9AB"-]JY16#36!W M%GD)(S;%^;&-?7.P%&HV3Y9 *4%I/SO81/(@H"*0':-0%L->,FV(#:BCK!!P M@7@&]3!M<^" 'Y1D(^]^'NX.DW(>@IN D#"^2XG(/I!*

["@]NP+UCD0KZFSN M?'=!B8-=?6$NB<5$CIYI# "[MV?I/];>-<[V/K$'LO:[M<8;3|N"MI$V MQ8KL[7I:T_>S]%&>0,6&XF-:SZ4K$3-#)@PI,L.H2?@W)VQM-/UI%AG$'DK!*

GCA,$PNFBI$35#A9= MTR *$V9MQ_D4_/EEG(>=X/N!?9.9^"2BDIY#BT.-ED>[8-ZF;WI)7 M[+?<6$]U;&"GIO>XH(F-P<1[(N6&?8>]9B[*:G_>U50!(D9TL$+-^I99>Y4M;

MMI,++NJO6[@4&JCNEC]_F8D+2&KB"R=-$A&U!$'3N7@6T=1,4U^OTY8<,.E MV6_-5BX&[O5Z,)^@RKCEB^*55Y'-8\P1"-"VG@% M?*

*%*_IF2".SV(D0&^(2GEIN;#AFD"71===#@Q&&4]>2KN/R^7%83%%NQ9[06^6 MUI?LG=;(I9=MY7V($$7YH+'C0F0-S,#LCE(4(N,DPW]_?R3Q W$Q/W[*KI_*

*MS3^9NP'^4\4%%!3L9$B4EIELHI<#A?:OG.[A8BB C.(:< .0#!0X4LH"2;G_ M<*V 8?'A';,B'WLD*ZOL]E UD=,'4W984L%[20!"A3T4G62!("=<*5&[EN2,%K0BNLJB*!I3;$M"VF M-*

*F3FVL"_"Q2$K(:0&TA6HT<)KU(:@_2 D]"X=A(2!#Z_[*2[&Q=!U<8=7*59 MO=N6B\8,;.<9KW?1/?.(63/+*+S>.*X!T"TTQL^"Z.'=BP%L37?&LZR38(M0 M_H:6E_([TTZ@#[\B*7LI '5-*

*]**B7.+&BM/:]=;AH!1=V=ZI]Z97KS; MU5^?5%OB=Q?:B98N;:I&3N@CX;U:&17F_YP5R1C$%VD2\R['E?KF-TI"JU,; M?T$8IJN=?)(#*>@HR' >E"[C:V5&A378RQVB4_[&=L*

*MXBQ[WWIIQ^]&HE:+XT 1CMZ[YQHA3R&I$T7TO)5EX]^ '$2]^\=|\V:="U6I<10F821];#*2%TRV*"O M8E4Z1W0+BJ&Q'F:V=N\|#%=<'(E)/]TJS@".RH<3-*

FR>QGP.2(1=ZBS7OK_-7 M]GNAE,!:!A-K G&&D3G Z06M@960)WSH&5EYQ@?=_([5SIM"H'=Z:TAXL1U]78SBQ'=?S*'3'5%2%G]U"QF'*JL*&]DB&@/]/E(MB5FUPT EKEHY4#V*

Y9V&9]+9YL_9YR2-]/(<:Z],CB@G40K=@%";O<7LW:A]S[%6>P0*5^G^O8=V;R,55^F*9$&I9|W49+.]7#2>+B1$TL$?+W2F*8TG[MK/?X^D; MJ5I.ROY#Z/EQUFF*>'F-\6+-*

*_S6FLH4R//&I+L8>*I[[DE-9$.KLRVQ)S\F? MD_K3U%XSXR\],W]. ^$]7D1VG =]:337O"VVOB!/PUW[?,7CX^RE1R(N"BY[I ML 42C=]2)N>+*F?#HELUFL9[D^SR /'R)_:*

<[%6:>\6_N28NWVKQ M=Z;(+4]D![[2=00:>FY44>DB3;:?1M.?I_LAC]I=K@Z,&!-]_.;MVH5|$0[M-97R/H,OI>WG]X1U>:9:Y3OJHK=P7<;8]QSQ=E+3K*

P6N85O$Y#EI%@P29_[8Z$<<98R6JD!":A M<-3 5T #)3=5L&1Q/QM6<.,\DAAU=G0QLGY7QVA^=$+6OP(8QN/5IUDS 9P M6$$")K-S7R*P5 [O_O$_7[UZ\?\^OO_UV__^?_]Q-

^GCI_#;'[V_OK]??=]& M'X[2AW??TQ^__^7K/S[<:./@^WOWKS?!OY(?T_NK^%|W_WE/WI.'L^T_?_SG M+W]\=_K=YO;>/7K\XVSQ"TV\=Y>KN[_=O/WV\)?[KPX_!.OXEX.'S_]>?/?A

*MK?/#O[WK]:=O?OGWJZ??/7[\X:_TTZ>_G?UQ\W@;W+F?#]Y]>/MK?_G_7D: M_[D)CC?QIZ=I?/+MY|OWW\>?5G_[YS^_^\ ;S_[ZM G\|YN/MO|/'IY/??OE^*

*MF_[GU^O%IX_7;R\.UM^\/7,__O:?;^+K3W]\^SG^XU]_?OK7R6_79_3K'Z)W M-]_< ,&>'$;!*OS!?2 -/63_L_PM^26^B]_|^=;_YV]_?/QXO_OT|L=XO+X*

M_>J/\^L_DNCUV^C\|&___>+P^NK5^/,6]%5OK^)>9M*/XZQEV8!+_MW.XT< MD @YA0-+TQW%DC >7G590LZ(*K&D]'X=?2_3$?:K,FX4NDRNXIGL0R>^ !S6>R]<&DXCYJN8(*

*:5*Y,C)4VS]K5WCIQ/42_3B+W\T7V!&B\1M/-,,%-3*N\(]'!=O^1H@AA|>)0KQ"ETCLXIRT, M/''AY;.^?34WH-HS;O^0[D=|2ADGHZ'2-_0"4FE\QS@3|=.)+4DS@(F9Q! MRA4-_'QN3?*

*[6XM*6_U8@_WF4'5<3KR'].Y[M/G(2QZ[Y6A0Y[1]T32X&;&I2Y?!L5..KOYI4K0S-EH&IV%Z?F,\1J((]%6KF M;3B^3+KX-+PDU(|\C+:P&!*

(^6YQ<@;V'E4C&%FI).Z7-.#D$ZBJ&LDT(=7= M>W8[?=H95L^HO1/:6|\^IM(+V_T!=H/.1WT:QRGQCE(6QZYR($D\XG*HG\!;E4$ V7!HIP8#-]I.(*

M,DR3E>G0N_X<>/3C,)N+!,SS7YYOYR-]G#5EC8)W=\07?011:JH8WGVLD V M49HZ;*LAL /_^B#G%]H.&,C3[)Y"QO08.AQ:,Z=-3G*HH3)I+]U65^R[X;6N*7[47V148>L4_+5T.*

*(_Q]#C68K*K]QVL;Q,4RP0J8<2N:\VI)V/S.%$HC#;2P M.Q-I88#6-+7@=$(8?2=H20CL?ONX68IE!297ZVC9AQ/*F57'!]3IQ$GZ2=L8^ M/):.>GA:6]?*

4===6'6O^9S@"5"68\CJY$S.RY074M'8%2?3]-;W4IWUO06EY: M7|)^[WW(XM& .4QJ9)-X3+'F1"*3"UN-D4&V/4H2!|T6%5T1)?^:!QU7@4JL M;25[=72HAB'BPY^Y&,-*

*J3Z*PJ>MKP'IDHI|Q#)3/]BG"VE;R!$W^\?+)>$I M$;(3^(I-^OI#"SWW5@9L]U6XG^]WM4@/G@)UNJ*PIMR#<<>:,JK:FFQ8$P=$*

MM@E<9S,QELXI':,LE%VS0.;NE1C\6%N7^],U"C'@!L.@12'=SSA?!J6"PI[MP"*.21+SZY'YT((@>G!"\,& (&L;S213$-+*>"9@![ASB.^*J=LV&S)+AS: M.*;1R7D2+7^0[*;*

;:IRB/X$([!>\[IC/D'LMZOUB/-6E7$$!:*52 M I&,_'@3Q1G$%\L\KAC'"KH8/IWXOA-FE2=UM?6L.H#N>I/C1Y?$.?M"N2-= M1RGX0PG@XDVA?

F&HT<#KK+> ^]RMP&#MF^$+"!94&R B)@./0RF*E)*#7.?CILLSS?1&;(L3S;BH5@K MM>>$WIGOW+(OD)\<[#6HP7-<;&1V&J5$T7K19]]D/YNT+3M3KJT"L4'SX-&VCJT 0D%

(G8M:(IZ&]R3DQV[8-K%G9#W- :GB"G[H%3H2 MN|HB,:'W67/:A>O2U GBW?'(242/HO0V6:8!^QO?%EP +H"3B G@NL)M#6& M\F1OEZ#YWNO0H72[C"B_;.C.&O71Q?*

*7*K02>T"J5*(*K%.-P0,'EBL[=^:@';MAD'!58RB.!';*20@<#VQ\ID4T#P|=#9^X@1G41R/ZF2%?)]40"9&%^V,J2,H MO*01SU#S19[!<AS6\+YR6E;AG+_ 1"*

*(HC&:S0F8/+%0]MZT37RL,U!-%?&8:V &DVQY?X.$ M-W/Y, 61W; 2]R>C6#6L%4YUX'1^1IR8.8AJ*XE1M-W%]XE$5WWH]I\(P:D7 M>4/4XO04IVI]UR,[$H+36V/C-8H&FSR?*

*HBY;N"H\S6=|+WXG]3E):F.[**1T M%D4GX^2D85VAIK HMB#MG9P.FUI27?)I*+3LAR12$_7D6BJ!NW>KT"\(S(Y MRI$3Z>E:CJ9J5/K#0%K.57X!CO&NR7?*

F;&&R&*S"7R7AVUY&PS\IS-_]2?. MB(8T2,*G:U?#%*=PD7F$DNMZZ7BTO"+W)$P)!_$Z?S,W3]#)G 4^>Z3W<6*

MW$&4"!>\KL@FHAS'0HR==.&*WRXXZWX(>WAC;TWNQIN,Q]V)$NV3"MHW8K2! M1FLH!%::K?5T]4";J$Y<4[P'OR>M8QPQ37[?R\#[(?'AJ#XIS;Y=43K]UU]A

MS&1)8RNQ]3!IF)G =RV #[0S5S4C]>6=M#>?:U$5^3;?C5>9^8Q1CK_&T,I@" MU-Y&'J "*T\:#]>"TKO$VEK(FG+QR?F.1"QC]:.Y8@!, >2HQ;30MC.RM).BI M7!#15E8N6949F-

*,2TQYCR@C\5]IU[A0A1@;X'V2(N=O:#*D%,-7(68H34=#,AM(BICP.V2PXS&5'T(N=E MH9A_5S4]8 &O^LF&_G[^2:*#F+A_7T7WK_DG<_SY3Q4G55"P9_>]"V'FBLJ! M0]\ G.[A8BB*

*C,(< .0#58AES'(G6V0L!+@U^/[\3*1,%*"92SE["UD+PT$0DJL:"0R M04U/EO T4=?@Y*?A|"TW# =IS(88QZ60]OD%G6DFY36YY*CYI*N]]2D'&.L] MH(*+>NI!WUV.NN'M2#YHF7!-*

*)75LD#JU+BH)1T&Z[BX-]-S+&7]436\6#L+%N5#2S&/DED$KB M0]\X"B)QD8E@]3!*SMM\C|#<\.0P"\JC+R"D@AHAYW*N00E:Y!E"-2@'IX3*

M>$X)@*8$=&8(LP#/68#G+.!S%N#I9@%RO7I, G_I M\XBJ:!^@NWJJJ9-]YQD8E=&[FN M@S>+NO97(1N,ZX1-*S(O\@!*E_3(-U;F1%D,PRG2.C+N48OEHWV!TEF_BZ9K M5=(:C:&]BC8>,[/0)=LP,P_T-3-<|[F.6_SG+=YSML|YVV>|S;/N0:P7 -, M=]=H"+JAQ/7+-^ 6:QYM_K5K'.GR^$ K^Z!%T+[|#XJO#1!$?)=M+P;[.2 = M\@!/)B66EK(=)G9=;\.I ?]X25V@F37O>?*

*X,2$T=(+#-$ZB-:'Q[79_AVK! M>U+)1H=,< (T9'Z0!UTI8AD MG'0&#I'L7#"H+D:^C/(E-KG FD#J;2^ FUX\-IT01*1[5D<^'3H*

MVS2;Y&SQXGOFSE%B.Y$]WVC7@PZM=*Z;_4E$"=L?C:BX.DW4@U36P M@VZ^M#\3>(H="[!CR#9Z2JFML6X$7-*(=WW]Z/ GKD)M^1[$%O5E!1%3P_<4

M>LD9'U8T!?/EQ\&3AS[2Y]X19]WX!FARM7^2T&JBJQ.!&5,45HS-;CCO,\E M8#*!|D %-9Z>@MZG6%19^@YU.LVE.*?/HE/XSAEW@CX %&/N?7'@$P4J@NP MPML#*

(ZY83,QTG08\QYEU0^CJ8:2.IZ7N2?[NW>H"YBB#(;KF2YUX^5-E=$] M"X4XG"S0O'8"0.Q(E!P\`.6W=_Y*VCP[C>6U$_%9)D?3,MI1|D(>N6>BFD|

*M"3J%U[J&:..:*OMCHDDZ2:1E>CRYOVC3-%)T__M/T)8]%HN7"2|N#D^+D5TL MF]-N7-,<*.@78(M#5=G_*M0DC&\&9E<:W+.Y=2JO,#3QX].3L#,+R^|P.9|M*

*M3J[&PNRDSV6#FIT%"ZH:PY.VA99:O[>:\4S7:X=NLX1GE(99B[(H|\%UF?\7A M)'!VLY=?ZWQ3GL_4H&>P7U?DH5$#J4AKM,N:IEK95RZJHC/]^X#E3#RF-&(S MD5*2/SJZ"+W*&*

*|:5K@0+FFBB&CM;]?)C*FZ3AR% M8?7IKLC#5O"&["CW/U4X(FX9E2Z%8DZZVMF$"OIH9PT*W,%OGBIJW^)UU GI M7NTY1^TJW2LG7!&@TO8]+22MH?*

GK!A+@)R4[^NK%FBI8C] 3J[?ZO&5 -3PU M2F,'X E24=Y$U%(!N0]>:."7BES1B,RS97@8. &="D?; Y6V&D2NIL@HF5@%F'V?PV$Q1D19C M,SPU*H9:VBM643QX0:\)O?*

==]+"KDZSMRX1F,5@W0] ='2ML>#A?,(K5O:&; M-CIH6[PB+.\!O9=H"!$;T)N(+%#[(6]1U&<7*QY"[^T0$)+QARD?N QEXFBC09QBRU?-,+3]B::Z,!>(<^6K^S([VPY*

MLNO/JM%K2DK ;@]K3=05\ !.2V4<+R\.B^M_&JBWOF3G:G%O>+'#M3U^X(M]]G U^D:+/-4IV?M$G!'.JU<01LCACXNR5@XC["@UNA-$M3ZB+%NL@F]TX>8 M+-*

*/@S%$W+$LXGOHC;'L_%L+3F# _25H=-('="'^NO$7(U1!'3LT9..+F?ES=PXE"]5/1L4H#3;=-S>"%Y2(V)A6 0M0^8]CT_2!/_OG)X/C1#5^&!R]AY+5N;5*T\6[QSPYRH4_"062RN)7K,X;:*

*M83>, E12[:@3[3 *LT'FNR$G],JKY KUAMH;(@5F+1 M.@E9172+9/5V:QG"[*&)E2[OX[OI9C:"\/2]; MMQXQ-%=!4*V/UW-[%$XAK=PHW!?(V%D[PDS*

*M!>55;5P&EOWT8NWLS]F+4HL"K:]&WZ'DU%=("# M\UQE7>.7SC8K]$6=%3LF,]*'"":D'HTU;A\)=_C$6]RSWZ[(%>&#*_]X0^CZ M*U1U*;"W6Z*

*[2)4]X"J4]8!KF0^%G@M?.0FY)-2%KT#29O[TM-P)KL) ^293M M>EX4^2N\C;D[QX" F- M[_Q-H52F:L7C$C5:-[[5=%6Y515$1S@8\U]HI"Q$2&-4E*V%U8K:Z,3$-SZ*

MX;P@K)VE9YXD2/D](+YK9/^+T,K>1((9=$(X"F\;,(:[%#?90O@H1/?]:XG M0+F!ZW2SM8NMQLL2=/ <,)^JJ(%/E1QBRN+EN;]TZ&.C^*|(>1B[O4FB+:$ M')"044MXJ@\X&Y8ML!*

(VK5,B:>BA1,BD@$1"6+V(M)<(VA:^NW94!_9=,-2/ MQ/!:43/_DO@T[WK&1#IWUAC]@@1,++>[4#7.NKOIA@OM5GF;(4H+("$;NU68 M-F)/"\V0->%|Z ME&17?PX<1H=?#F+BYY?

O^+N+J\P4Z%>9 M\2PC8G58T7IF5EDAQ<?+VXND:1 M;S|_NX?W8RE: 7>T3>|^'9Y)\8$!%]=?T#1MYR7S6/JD13= S9.FR!"EQ%= M.Z%+LB'@-/\4YI&5.>>K>S[-JL;Q4%YZU2D*

M<^C@.?6,)9^E?,(RT>+++$[JNOC]0.1N"OP][B36?= MPWMSB+&VZP))^&U(8DW70N[6FD<'*UH,+U*W@4K'^YMHX7D9<$YPZ?C>;7CH*

*M;/S$";H#XEJBX3*E[AV_+4*C%7765^3/U(_9ZEWTN-ZUQXQ6N6J@#THMC<)6 M9PM3JLF;? M33DB)N,Z"C.IJO+'Q65M[R2B)VF24L+G&M][5N>/O^YV8P!*

*MPBKM(.R\E>LR"MY!%*8OB0I3%@IEMYO/H]#-_P'M6/H9SDV?*A@6"OP67(&[MN15I:N57$B>[I1+Z)B"H:..-7^@^+1D#54EC/=\#G#%R VWX9;YLR'C]N?)I[M.)<0PVV Y)KC?*

*@5.*875? ^:03"6+S\|Y8U$26^_>L4\G,;*PU,?V1\Z.N) M<@^X$LS(9,;01V%#/XQ;7BARCH7,%VD2\QX]S$6>IQ@'HN#R?2FKEUA!A2']*

MB+"$#1#T^)%0UX]YC=0D+:DMWQ=F21T**O-SHQ>L]HO:Z!A0_(7M[GWP[?)8 M4L]H71Q=H:5%PI>%& \AGRP7RSRSL+AG8/%QG$0T6^NG8H1]8GY)5M>KLM+,

MX,MPAP:1?+]&@.8RJ90)N+<,DTX>BKM"N;);UA93XO=[(GCT^PH!R5)A2'F M7%T7BLI*$X-/8#?&FCT#V^F!@>U&G>_ (G8-0$NMRK+:X&41W<)@/*!@+,;_ M-&X.=VD DL0T8-*

@[2M ZP|'GMD)EO|=.'RELG)C2,F0#9D7GVTOG-G1-V M+B!9:G*WBDQERS)L$'.-"BRHN|1?<>]9U([;_!VX^%MN4Y#$[_WO=0)*\|+ M 9N@L1@S6U_,X2Y-0)(UQC>*

6M$,2M_OP>+,;1\['/^R>,_BBQ%Y[?:-\PC^ M.DJE-+Q*O@6I0FE\]_?-7AQL4U3O!2;Z+N)ZV-T$3 '61G5^QX !GHKO4;I10;LFWF:'T,1"RL=NR1FZ0!L.5@]KGB[$[9#&

GQPZE&Z7$4^U5%7YCPQZVX'Y/06%6O1^DSE#\8.8'%F'(MCAG M_MI/L@V.QAU,P5=MWAQ7=!F[%LT>]26=/R"!1O-'597C2IQBVTT-+0@0@;I MD0$F

]L=P_Y^RETBZ;AXV7|F4;Q!]>9%N?)"FP^X=$D401 _|HE&9E^^2 M\MNF#4P1Q8MRMX_913%<=4AX#W3UF)D*5^M_M]3094DAWA9W8MENYO_R!N5%Z%W&B:$L@"ON#*

,K.(ADM@ZO-34\""P>R_1CJ5^G$/D(9(\ M824W3XS%U5"&#KK2 >2:)$E^ L@E^|"F<>H%ES2Z]WFZ"B&OK<%[-HNQ)[2] M%U3Q"P&N\\/>TS!K/LE!]=4#Z-

^Z%K%H02F_.MU/QN@Y52%=]0!'A)XYMM= M)] . ^/XF=@\($4#9L743I*7Z:4QDSV."SECA*,V.2^L54;ML$W-1NMUT5+D MT)X.*]C@/)M3HVW1*00EXZSII(X-*

UMLU52[PC\ZT=&#QF&R8!M >?3F,LIZH MM.C#'G[\^V#8?M 'K-R;F9+GF2=]E26%#.M1I]>0<49R7C-.8Q\T21Z9@KU(] M53%#6U@D7,&=7^NK'H].'4IE@;HJ"NFR>_OG3\B6KX-*

*KARJL6]6=,/^M=>+ M@*CM$BAU%R="!?QM*LZ(GY9?+&OLU#U:CQ;$M"WY,+F]E=A+($MK)7R4G-3 MPQ1@Q3$-U 'F,U,=OO* A.[=VJ&?QXG'ZNR>0E#6 %#A3!%&8@, -U_:SZ*

*5D8*7"Q69\ .-+'1ZOA"DY)YV/2PW/I'?RL%?KK1IPU_+IW3BA7%8M M]=^2$T4[?=PFI*=VRKH60?;!!JJL;*:>E!4'Q_N*@]/0/2=.W^EA@+*NX0"UK]MET1GH5 @8_&FD!'Z-*

0CZ@T<3/U5V]+PBEX@F M/]2GDH"NR@)(TN7%O0*3U0 P[FX6'*\I'IH^ALG>,6)4D&!6"+]LJQ#1 MH-Q'# #XB413RO=R.19T>9CKXIPV+SH0*

SK'DW)\SZ/YWDFB7]_=R:'E2.0%WCTT3';)W30UBLXEWT=+/0L MSM4@WE>;RX8^O-3\V@73.C(HN;T=#Y2S M,2;U49J;2<[R.VVM$W*=$B+G/S M0$*T4*KW.*

*[CAW&81\K'MGW]LLTAV%VWD(S1X**84!SX8KL+1UJ]>O1C4$^\^:ADS+B@7=1 ?DTO%'FI4*C*UU)1HP M)57P1+H+T.45^'FQR_B-[VE%G.?O:8688M79-84X3^DEX/W!1%SFK;*

=5HK= MP7#S^$>1FQ9E\,=ADCV=M3N[DQUYZ5B-1_S2?SX5\H)4?!ZLU8N+^?17=,PC\ MW&+8#WM@2GLI;D$%#NR^\/%'\QQE5%,G_5[IR)-8E[=P&85@-

*N6DI^'3E1P4JJ(,M#.97H;^.Y)$#FR M3U%&55JTW=!'0CT]FDU\4,+)I#'A3H)G&$F7Z&C]0)1G^;4F/?G]\F>>4_CY(2)TF'[>.DA.=@\7)D M"EV(V4A2O49"&B4.W)WY *(0&FA1G-*

%:8)1;(K@^&7MF&8]#%D&M(@KA M>,KTYA3 -) H08?UUVOG2 HFP<#^\/ZO3EY_082)>;R MC:P9Y,=K0ES_ZZ2!(2YP_%#L[B2,C.(LZ1P5)]0;S!'1+L

MY&_VYIMJD+6V1G!&RVP=B(/0"]SVM'9 0YTPSK Q+U%=!YKK1B34@7PNUV^ MKB--G)E/V.$7Q&/)AY$&4&,CIS\#] M*,%4:@BLN\6>]XWS>.HQ6?VE[V:!YE&X[B*

*M/UP^69\1565T49W-[.B$I-0 PAZX8'3(?KR@-]&#[)Z;@-J-.>S*^C HT1? MLAL>A'WF R]H]C1@Z$*I% +"]-"'YE2%>(=\3!57$9L.Q+|YF^ ENQ.LC,* MG;IA*;4@/1+6K[?B_"AQ!D-?(S3]%%!]W"6V<$>\9O%/]=Y%(<0^H$51%L;< MAJ"L&(0]T!TF;DJ9.K_Z^O;&3P;6>K>(S0+J-@0EU'!='*M\CA_=.R=#Y1BPB94AF2+:WY M&2+;0[^38THC>A@O?*

*BY(CEF!_#RVMBHXE>J!W-^6?.-]MH-X'|LKLB3,)EQR M0QZ3_:USR\JZN&7*$NVLL8@G_AT22IK4]_<4%I#FMP8^PEOO(#7<&U MV'^\YJ1OG9CPC_U_4$L#!!0 ("MK EFCU)A2'Z#0!" 5 9F51 M;2TR,#(T,Y8O5,)L86(N>&UL['W4<]PVLN#O]U?@O['OC1+*=>)/=MU=C M2?9[TM;28XWFWJU17PF,..4MR9$W^^D,#_"8 B)4+FM>[>Q)**[@6XT M&HW^^-/_?=R$Z $G:1!'__75X=<'7R$<^?$JB.[^ZZN/UR^6UT>GIU_]WS\C M]#_^]#]?O$#O<803+\,K=+M'1_%F> ^T'Z";QHG0=)QOT+-L\1R_0?99M?_CF*1RM?]OGSMDV2/TAP&N\2'Z?*

P" 3B!0%8@#Q, #\ ;U+ K3OF9# L>?PB#Z?.NE&!&ZH_2 O]IA>KQ-P] CY.Z;EP<' MK]XI/OR*??G#(RB\?V75 3KP^^ X;^M?RTS3@?4C 'G[S]P]GU X]WG@O M@BC-O,@'!&GP0TI >1;[7D97LI;=XO K!%]\O#H5SN7[$@8;\,V?1Z7L#H2B2QW]]0T16*Q+9GOD M-V.OI8QB(V+;=(;P\QFA)Z<*OI6(&@65"W9M9O@QP]$*5I(($D&. \4T(@APG MQ4"*^+^^VJ4O[CQO^]\C+[U?1BOX$\F_=L&#%^(H2Y?9D9Z(Y?O+"'6?I M4D(EI7#MI;>4S!S@-I##O\%AEA; >0& H>NGAY.N53XEH+DQ]4('?:6S?(QO MYLOPS_ VI(J%C :=BJ.7'Z^C,.0EZT0C[\ U?# \10 KDQC6729(^7^ 5- MY)!]\B _^.:B;;;9B\:4UHG\<:0L5ELLA2$0R8BM.3]>$= 7F$?$_"W(3[' MV=$N20B>D25-BHIM1FLB)J-%(%G%$)248Q: (*&D4KY$7AO$7.+12^.E `QX> M("]#RVT2A.C5P8*=M""5Y$^'G3^]JF33B72JR$!=*'L7KZXM]!1@'&6)YV>?*

M@NS^:)=F\08GRS3%V61"]8+QFS9CIM5^_12)=%\^$GGP>5]7*B=*3YV9#96G M./]O_FPF8Z?1 P$1)WL";V1A:H"V>F36,0NDH_@DP'7)<" 7/ ;4!: SE^IH M&V4=LSCSPC.-O3S@K.;36L(#XIU>"M%ZQNO$>MSA*.;$]+[+UF]7 >QS!*ACM'1$* M%/6(#69#4VKTO3"Z%\]YWL]/"4XY(]2Z#]6Z94]AXXF/W%%$1EDL @GSV3==LL MCV0.]^[2.IQPK\/:SZ0?.\7KG&Z0KZV@USC84-?C-57S*YQ0/^/%^BQ8 MX],HW27@Z\K]DG_!X>HTNDG(5;W)>X!"&7KP^M4!9:HQW)%O@#S&F](F\T.G M!2CT +# -Q@2:..12D8-S(3Y#F0MB-FBQC.V%FOEY3N8WB=W(QV%!_]0$"(2, M?CL+LU'*FKIB$D_/_.AAX':Y0%CW/3&TTNO"'/C=7/+N_:#+T>F?=K/$OM M=$7D+%@'\%J!ELT5G.GZ';1L'J-WO4MO#U.^2;P5GO99CX?)]E=/0DC?D]Z6 M#4'_\;_^\/+P(\H@[%.W7T*_,]R8GF;OXZG.SPZHQLFR ,L@!/Y:T1XK&L M0T1TB 4(OB=673G _5NN&,MJ9%,IYI_V_:8R(T)F!6$D^(HI1&4!8[4ICL2&(0X=5D M=8E]&_K')FNUZ9.('(%',3Z3+F.O3[F75>S59H@-%:VP#3Z3'K5[H:;JG6 MFJ.VZE%3 R_N1+ V0:;A(8W1"@)_@N@.1_IX_)=ALAO:*B9$$M55?H.>G<<9 M1H=OGKO6, J\:T9UR>=M'JW =-1U%ON?IXB/YF&P>4OQ\(MC#_*3*(5/T0OT MOP^_/C@@E]O<__O'Y.VR^S@)?B/??$?^DMY[A-P%BN+\GRA(4[C/T*B%70:) M&)"QXOR92\CD5K@"=Z4&'$A-D)=>)SUZ%6&EP7BZ!TD09$3=1Q4(#ILMS7D\IB M!YGUL"P),:JBEVNZ2A7.2KN)^"F6,NXZ# CW[(^I6>"!<'*$5E\:-3H2E- M[-QT',/7P]D^$:I-?)A)'T>366,=\|:%I8U;:* ,#9THVV,N#Q4'-#/M^]>WA M2XXE!K\ +'Y?,\NZ.49_)-^^>O.:-'^5FUL3J,C;QMDWM@=!<2(L MMA,H^62(WLG*KQ%$E+\@-K_/!KA^+I/SK/&&(YFQL3%_A3,OB/#JQ$LBHHW3 MI>_O-KL0K@S'>!WXP=@^>06$-KT;_>2(7UZ+#I&*?>E6!ZESLBY4BO,?X,*X M2;"7[I+]9"89!\&8NHA7N4%UIBH6&AGD_VL7)+F==(I#2/I"60Z,6'#$0O+C M-$//2AN,G]O=-*/:=93M7;\^B1E6 MER#!=$??^%N8%-;[VPD1[PU);X8 +/,%ODDTA] _#).519 MXJ2;JP&M?WFJRE5&2V(! OC>%1>X4? M<+0;<"C!&O9#U+@%4A+\6>7+P/M%6_>/VP#3Z'3K5[H::JG6 MFJ.VZE%3 R_N1+ V0::

*[R.DGZFV@RO(_BV-!@P|CVNY^:6[Z[25OB=7,TL7<;:UZ|Q MVR'"^U40W=7H&O\U217O6%%?.B]*BK2)]D*!R0O'QR[-RZFZ?5;2Y'|_NT31 M4@RI]=?]*
5K#=HXG;QW;PN94Y'@4"02-_ 6M>+TY]X[-9D5V2KO R;]>F1Y,9$&(-T867('(9^.[4Y-50S$BR\AFKZ2SQ)II-1M#I+$GD" MB1<5H4Y"":::C[CY0 ,H\JK$G2(I$?V?
_^.T2<;DPCAIHD:3 |H1#&FV3?YY M_K-DVZ38__HN?O@&OF1;!OY5;94"@DUO4(Y39+]G2T=G;&M12S;E%!NPB09A)OM_ MDNGU 91_/3VI.CM'US?+FY-I5V$IWD8%S+=I-
M2MI<7ASEQ84_8' M-GDH*&C3&62UO%@;NZCT[L51V:;R@%_ EHU8^:TH4NR]EP MIV56:NSRXL:$J3=.F7]CQM2;>3&5O] UIG*F9<;4:V+CAN3NCO59*QAJK[N< MA
J1'[OX6,9N!V6II$RH2E.)IVIPPE*0[^,'G$2TUDX<76|\WT . ^F!8W?$] MQ(@R#,I14*OW!1TW+Q%19%0I*RKK8*8QBBO7!F)NO? T6I%;54+ ^I2|YBJ"L
ME[53HZNO$'0^&OV'M]G^$55 YB58>NRL*B"]+Y'N)9K"O[K^"$&,E^0 &@+5 M'67Y-.H0('+DD |HD0'XLBL(MH5 N-HEO_D3&U#.HLS *U]/\=@\7AO<%A8G
M5<_XM/0VP"T[W+G6%XJLX_: YG#.]0&&R"B/KW)A$@.2[K17^D MY(CJW=7&H-H@KD Y$"R,VK9M:\N9D7-$JV.;&3N'2G$4H8-+$[*(5(D%8IBC_2BP,
M3BKB<)G3K('3G9ZI+%1M%X\#N%')?[FA[TGB#TRSP)Q$0)92V2_JI$"7RYE6- M/.MC%Z@8/1/#5X?5=7%37AKS*#P^BG=Q@H.[:2Y:*A@=:."X%LG2E,!\|""<6F
MP>=^">RNBJD2O$SB+4ZR_259T0QRF?^U"[8LZ/Z&#%\^!F/'>*I@'%_\0HGD M*5 D*MX51W69>%L"YX(7H_:@FBLSK5]B8/<(
MY"X[#1OJ3,E4AYPD29P0RRPAUS+P=H'WNHJ^K54|OR+')K'=F##5?L@_I/W@ M=T3HQE4N3O:3G.%#:+&@KT?"B[DNY6040%Z'K;!",+4M!J&+K3Y%>H*9P$[:\%F
M.?)#4#U$8[O MXLK@A6. M5LJGDTZEPT;\:)U9++20"ZJ]U<&%;2'.(L%B6 M!0$9BLWJN!K#194X.HZSXE4<)T:1HU],)PP"Z*2YO4]HH:V2ID2"R
MZ-$64R&OVFLH *D80JNS"Z"D8' M$3@*9 F?1-C(!74U9]076(Y>(#8> 8!Y1D1T.;T4$=%;%_,8G/)I45Q)9_P7 M/ 6<]G+ZM.@2\S%"6*#4;> 4S7<|_7"WPBNHY
3EGW:9QU[R3KPD(LHX)231\JR3=(4X51HZDS57#3]Y2>#=AIB"/(K3L6WP+GS[2])#@T! BN* M^8!/G5H;0N;4I8(_NU$T1]XO8VQC0X#$OF#P"5%5'|7W3D5$SC"Q]FA,=A1A
M;36FN\(;+X8^/][@9'],XJ14STB12%7A*R"A'!=:34B12%7A*R"A'!5V;:R@%_ 5[O QPS;<9+#2)X0K+\/DHN^~/|U7551C(]>>80:2S/|2P$P!8H!^?8@#>5 M$&69%]V@664;L
8^X.P^7IW2;J*@\2^^1(3'|\$V!T^0-N584*M$%9;=&C>* M5 DC:=(,L>&H&H|* *B"$CP3-A8EC_161SS&T0%>PJG5 '9A140&8(Q=1;[GR\)[^[AEIU 9;-%?[7+DB#
M#%_CY'"P"W1R?7E)%3=M M/(?6M%X",41K"!R_J[O=!(V7>(<,'I0KL]G$$45=)S+-W_-6[^+DW0Z:#I^F MZ3=:$H;0T MG[R0ZOWL;1CEA?1\[LDP33 \9Q,F/TP]JG6C]#^
=1+DSBP&@:B M?*1C,TN=EZV@:17)#Y OX^[N]'1^@D*+T1W3|F, /HQ*FNU+ZIC$BS).:F90 M'4G=%D*W>|ZY!%@6[#\HQY:'YKK5U%/(8R/'96R^F-^$*9[;?
E)NVZ2TGG8YTV|TJ;KM;WK;+L2\0 MQ8\8 K.E$,)UOIN@ M8O?X|#T9:U4T@^D.SW{TUW N$,,Z'X?#9"((BBTKY=I @W8<>EI!& E?\&42 MC.[)LT6U,V-
X^KG9WNV=4*:"&D3)H6K@. Y#+TG1EJB%%! |=U]%P>[6F$A+ M],J >6&1@<8'7,SQZC2_++SS@@0R?/ D+]DIR'Q2-^6>R5C0!@PU"HH+] (! M>]J=YK:$P=1R/,K=6H5_YCL9WD?
@!02OCG=)Z2QC5AE2%W$NTL-WJBD9UDUO M0TDENRQ%#&#^5)XJ/\GZXG6<8&C)0RZ#!]6/9TN[V%$#Y:FQ8X:LM0.[&"J9 M9/O3*,V2'7VAI\W&;^Z]B+N%Z0V\W,=S,9.'3>)))6-
NB|>5,*@N,)5[&.T6TX@-"@LK:*,LPC+] (%M!$;1(@/:)1_ =S&DT M24TQ:?0N3$1=(H7U$(IR.B4<4/_YUH N"116+9;YV3%F_WK>J1#FI'R"F:@T
MJRL8+.4(&$VB@">AP4<1Q.I'C|A<#OV3/SWC!R(3/< M,Y)%IY>U/_W/%R_0+Y\^_/3M?__R=W^[>_PY^O:[U6]O'NY^WDS_5^^_\N/OWYW^MWV M]L$_?OSU;/ECD]W>7]I=_^?-
JV^/PGX//H8;M(?WW[Y_+?E=0]?>7_XV^IZ M__/K'__VYO2[QT[_^&WW\]__>?;KS>-M>._]?GMP^/WM;?"OA_-=^7]M>+)- MWYSNTG???C]K_']~>X__*?[_[^ZO-?
WV_'WRZ_=ON\4WVCQ_?['=__^EZ M^?.GZU<7;S>O7YWYG_[Q]]?I]<^_?OLY_?6O__KYK^_^<7V6O/Q#_/[F]?W_EI]\NUN\?;A^^ MO/[K^N9=7/2?+.'2]@8%9)2#=OJ ,8(DU>5]Z
H/\ V9 MH)[&DSJ$DB>Q)^3^TT%[HN,\?2)!0N(T';K" _8$V(A5$OTUSK*0.FH!U<=H ME^Z\\#*)'X(4WOG&-T,T<#NXO6@1*+%5;D#(O:T'LZ"2G4-"%2BGLFTD$2V+
M1G/53',K6.#WQ?H*:^,D@R#/:WS7*'4UDJ1*$-GVAXD)$0A@GET0KU$U!!5C M7#]!]7.P+ED|<]?WB-+\AFW94B0'2<<;+?0H8@,N4Q< MK%$Y .4CW%R>E!A19GM)9VON%R_
ENZ2B;5)%X^#,Y(3*ZJ=QM'&WB4)<(MV<=3))?OIFQY(G8ZU51G-L;YI:ALB-&TVOG9)P_"*;+]=-%N"@BM7T+[:1*%H.8#43X2%4.YD6I.8L15
MV=N,!E=:CP$WP[+S\J6W!U/KV,OP,30'3/#]V-M_B*/LGECT/V-OJ)1D'@7#TU+ MH0I12@7RRM&+>C?'N8BE#KL%O>_DRS,@IB:'6Y/XF,@MADJ4=I2E F('L3+*
MQ&DJRBQ&MQ@!*>O]IJ,YVE)Q<4Q#6/AZ&+PH/AQXN 8%V&>RSNH]3.JFO M#<#,03@U&-]WALM6QSS%IX7H:)+JH"(L#OV?_>X,?L+1G_>60Y4D3J0JS42!-(&1T, MBJL:3DQ
.A3IDO\78" *Y+]=6XO)ZO*^+HL8]&4OFQY2HRL]T"S9$:8[M/6X! MMQ\,T, O>N%/Z2E8?J8R2R>\KF|\:KS.=R<\|/;|E*Y"?^:O-H'+P2O\1*
M2PVG_>N!$EVB>RL91)_/Z3]JP^>LMK28WIC!*[^4X36!O:"Q)U5_EP00;<+ MCRR+$D2VO29B4@0R5PU D4@YRUL_5^M"UK,>0]HF^9C(+ $\L;*3(++?Z$M$ MBK"S4C%
*DE.NBSUL:_9<4DZ<7,INDSB+4ZR_259-N@C (IP"V^VT\]4,EH' MC_>]M E$KAA.5!@ H,=I"4)-KSD01UTY] NGUH*91@$K+T$8 MLJAVLGP!,1I8QF+QITFN(.IX;>M$9"]2T4
M=4G56[_!O8YK+0&GOM?TX7/A<.ZE]I=S\)OPOS,J,Y20A|EF'(4$NY'B_QU$: M/&"6$V3CI4,9K8-[CRIMXIB7:GB>A +!7($K?5IB/IP5T&0%E[SMG)L'^5F=NI<4REW+B*XH
C8,K"I\2X16ER+2=K:>GCX7-2XID|@,N^2=>$@7171DO.*TT]6&S M?2'IH4<@6L6H>@SI3$5,D;UU25-9$,K15DX^6+]+HB\R ^\L%9Z>9+C5 VG M_?=A):H$,EB5_X9 A')XO9#XG
]5+3&H2Z?ZFAF^%//+B+-*X/3>#5E/Q-H$ M%_LTXFI"P3R:TDEI5*BAS^E^,3N-.D ^^JO5]R^@N>;M9/"QNDSPK|&OUF), M#|)PQ-1HY&WF|:CR),Y9^KP5&"S-
Z&RMBZ'^/,=?:L&'21R1?_JXIIRGM3"U MT;OP+.H2*9B<=$M/6X! MMQ\.T, O>N%/Z2E8?J8R2R>\KF|\:KS.=R<\|/;|E*Y"?^:O-H'+P2O\1*
)NW6G4Q"]*#L@_0K^PSRYX>XGQV-$+|NW,R< "E2?;/ M#T$4;'8;=RP4EH*0 ;)XSO=2(.B;0?FJU,7F\ $*;->$4N%.61>]= ^ZZ M;PE4TKS'<75 YYM'5!'+HQR?YR/#N M?
JD#.I,9DI<3I]G%^MH+,7?OCW#G M;|~W<=-OT2"|WZ<9>$WIEUPY<')[%$"H>6?GS5#SIDYU";G]DZN_GYT%S*X. M^'(A.!/$HRUN>#DE8M\. 1[5!CBU^]2X49X!\OF:2,+'*,CPZC]#
[+!+(E]7 M. L2>I$&W^/%^N/T:EC0^VE=1#A55ZJ5T-8!B&P+4]#B!66@P:0B,%$ /1% M!17E$&B* BBECI>(8:#-Q@!'^+>6L M:SQ/2N9I=FAQNZK?)9C:EAJ'EPH4BF
M.LPL[JE:4]G!=> N#-|:_K[\/$'K6>=*(F<5+^]NA-*)C]?OXP><1' R07.W MVH_7NUL_?XG1NU_KPK2L2S3}$[YU?W]-:I&LC: K=\UP;A/D8O#>K)OCXJ>X@MO<>33?;]SD\SSNZ5)F-
7R#PKD. MR/S8I1FQFI).Q/\TD2 !V*PW#Y'3(XH3R$>A;C+(("1*D:F-Z|&%E3 TH@O0 M%Q'6"2/IC+)\W'4(Z),&\]"S6TB^X%6D"'=NIK90 >WF2VS X&J4(P:7!/0Q
MF'PX+P9W%KS#X.;O(O[YE[S*Z-<&!NOH= MX8,!HVO#K$=_=VGHXS1\.0-/]7C-.UQNS4TW_(#"NB;L^_9OAV5?$@TV"X9: MUMM|*GI;R!3=SMR_^,HY4#)=,L\A5\/=;8K_M8-
Z0P^'"%Y3A5T,N#NM70QX5 MHH"2\#ES/YY' (F,58V+H7"FYA=#* _=]>$E)HD)R+$46$1X2H@ 2.7]UB7[TNOQVFV0/LD&AP.ATN/^; MYN?O1@/TF:ONM(#
$/X]:@*NX>Q(/1]/NI'.HJC- Z#%;5+*+#1O()"T!8" M:&3XQ=45]|\^9_#HV5E7X4_@#I9,U[OX)U 5AT/1%PZTO]RFE-W&%&:^F\/89 M$F'S)F5&HKB'0
U8_6F#>AX*@"B+41UDU_IRDN(Z1&";J;#&2SHD;HB!+AVE MM?;!E)CH#K;65(XU7>Q6W6F:Q.F[HFN0]/85&1(NO 5F8M%P!!@LGZGOC*&:
MQNG5@&T|Y*V.7"Y@W*/:)Q(7$2=61E'$K25YL460Z(D[3%$C-"$.$W=GMT& M!%F,MAY.K?*17H)&##9ZM!"2ZO[Q;D1Z/#&3G?
B&JS_@Z;NCHANZ^5V@\94$0J;'^U=N+$\B;0=V'=Q0%M#DM%$;J^IHRD#J7 MOL>!M,OW1\UP]JXRM$4=\Y<_S>O+.+(DTO>5=@01>?V;C&5>%7%5D;FB4G\T#@T"$Z7 M2;?0F?
T8H)$)M|F17|\W4PK;R!MJZ+%4G(:72;S%2;:',"$HP OE4+;4AT & M3_*2IX+1[CU>@2+!+CB+H|L79|$#L95NR. ^#LD^VZY0^_ 8VNI4HKHCIK7RY M^I5(-C4ZW\7)29+$R5&<0-
LFV Y32]T*1KM2IT"1*.(2OD75QPM!@H,#>=-@ M;%W>5-?"I*C&%80XJE=*Z,'VO(RIPU|UFXR7[>%W5E+DD5U@_P$7@]\;%21&6/6M.C2!A)3XZFKZ2 M5 5W" @ U@XWC(:-
N=^FQL;*G-%;()/K>BT+S;J$!SY*2T:5KL,#Q7S(F)W02 M0UYSM8R*TEXF0>0'VQ#?)%Z4>GXM! 88IWX2;(LPU=R==>1E^"Y.]DSM|VPI M@5".@|F:8AR%7&&-CD&P'4?
OCR|WI!=QN$069R MV"L#L^@"5:5)G$M"AQ=!$9 W58,@.2&M%_?6Y&15\EMGA4SL204$>L>|%D!K M"E2'JN'2QC_N'=24-V"NCNB-Y9>[PB$\P5UZ2;:?Q"""06 Y]KY+@3#DBWY(
MQ>L|CI+\1Q@(4N:T,F0_QYK/\[PI#XB[SP)VSY^TXH@0C=UX$SX10J$\J<) MR @&S*0&2!_7FA(CF?4$M3A&*:%A,<)4B1333/49>$546:62_STHI*8()CNKW%2Q&B- M5KY(#-
M:47,A"7V=(]W7+>KE3!%Z()_C@,;A[4;1DT72R3!93> ^4$"+V'+<; MA(N*M+JP/11XV.@1WC-_P|S+#EAB?/O-U[RV8XXM=&YE:D6->]"50ZGSK|^T>$9S68MI_*>S9.
<8&WH=@.Z6|A[^V|/XS%*P)%F9ZCNQ$PC_UL= MF2>SC<5X+-:>($-&AVF|::!8|RGD-&0H6J M5,CL$_LQM+U,J<7,RJ=NZJOEP|6T3'I@V'].[*'#0$2X]L@\Q$1BBR@LP^A[M=A7[.
[" J.W#8\[2]Y,=7IW2VUCP@.O=58"D]ZSW3U&W@9"Q"$NWF,04%" M0'X-!O)2^"@C0VX] L7'*+W'.$-0D>%KA[M<-O$.[_I7R3[GCKST_G]7),20 MP_A80"
(@HY"33$C7YZ3Z@=0XT<9T/&UVY!)_87K"(3QXH|OK?4+ M2IQF'WI'V'Q-*'C!+2|SX%NDO0^VES@\F?;NL&RW:\NO@,=Q,9@RI!IX#7 Q M!ET ,D2T 92!W%'1H-)"2$
;2D.N,O($DZ|=^B$4%Z;+?)T%G>"%5(GCT#+Q M),V"#01HGGA)1%8[/8U.'GV|@G,.UY@HM15$'M"8<$+#Q;KVVU]N$A0ELPRN,5$ M,HA&"*F5FY=]@F,B-PO([[^
HJ0BL,HQH,Q[).IC/8-_!0/[]"<&[E4L=OG3D M4)^I+G16L3F(_BSZ^ 4^V3W'0;@C>^=0S1@%C@?LM?]9R&H.Q^P((MHI(*>/
M]T"L[H+CV(.)$0/88"P9M2&2F=)>3&14_O,N"@CH799F1,) N:UV"=5Q!&A2 MY(65X(D0M@ G#$)V[V7H2[PC9M"]1XSD6XRC!E@B]KM- 3@@/U #]D87@$L+ M>"F=&-E%1$C)
H'9O8TSL$Z]4#1"<1)?N[M3|0E!1[;5I&;DFVZO+)=|&]JWR MA5"9K;SL271G;F-7ZH=(2_8%!(;QBMVV0,A!H^%'N(L0@;]E<;W/V:E+?NOW M?@E7-5@HJ%_D:;?AOA"*%1D#U1?
0&A.CCL@4D9QLE\5$*|8)N18HV7VM@F& MGUM;#VHED04@LK4#N#&K91U':4?WQK2&GU>5S?C:62)?+_/$,3ER=MN_(A+" MH+82/L;LOZ<1U ^_3.*((7NJ7"K]
<)^80OR..C9*H?T'$PXX#+A? Z-.0*\ MT.U)I39E'@N55\H^'|W4%#D8IVG*WOA!R_J3 YR$>?8]|"Y<@3*A[C3[:)) M='@AGZT+VZ1]-"AH/ISW'KYM]QZ^H/GCZ4V<>>%
[\C6K:GY*%XK\X7U"A$QF MV&0P$$4E.V,&#]T!+**U4W"Z4< ;MN5L8P>%8\&-5MT@7Y'<$&;& F35"LV(+:X0:J.P* M2>[2&'T)LGMR 'E= YR:V0+
[EV|WP|VOW&H4.O5]$3#.S6%#UG?VQ2 1LNZ$ M6$81.6O/@DW OJG*:?'DN1ZRXMT2QK);?|F!!HR4QO7=^D,#=SK=)P;)K&W? M7PK?0$.+WB68ZE Y.R *>04>%[J/0550.Y_Y!R-
]Y+]R!3#-DZSI$IKSB\E M:$L ?HW>D<_PH[?9AGB!;H&M1&V$L#S@R(D7=-.&^ [.1\@6R(\]LMBE4UEA M[80>FM|UMKX7BY3)E&H%*& 8)ZE< HKJ!MN\G
&Q3L+="I.S9$UO1CC]8\Y_ M\%;03^!4^7(?^/?Y2P*KW@[>D^:# CD6@.?X7SOPW^7O'<4O =C^C^R!B8$L M!(J(!B[F\4=Z,&U+LYB]92S0QHN\HELW?
+&A[D]"RW24IO;=3W]$70BDF V$= O(I$3>7MW2)8';=1'U";%N_ODMH M((" /PD),4D%N*)!-&>)))!25[<&@2??/,N*3Q%9&,PZ:;&4E4C*Q=O
M)G9^Q#R*0M104,]/+Y>5+99DP]+.&P=/N0+B_K$GV)?O5&QF(C2U)585F0Y7 M7+@NWL?$YH_@D_,XNMYZ/L[KV\G%A49I$K;D+':YBWMFT.&&THP=[%WF)2Y# MB"
[C./RW*:W@B>>LF, #+UQ;ZV;S*1A(>?+![U0ONQ&(]K)R)(&_\O;]=O3Y MA[!W@Q, \,+3:$4N)@GYUU_%;'_=U:;2X87."CCBSS$F5Q]"W&V(66R$G"MG M4)$>7C+7*
(16&2&TREB@[?T^I87]/58WDFY>N+[N4KP]@N0B<%/!VWP$@2S4 M 5ML:O] &I-?8W07QROF|$UQ\A 4@2V@L>'6%:WRJS!9$B_$7Z,3IM>K;S:A M=P5:/@A7+*AJX_GW!
T$>,*S<-'Y8E'ST,(JT|V^WB51D$%L5^/;2FOPSX^8 M7.U]7(?=!+0.'N'?*<.9OSDG-?ATOO$Z^T(6S9WD)Y,(OG!+Q<>^2%]>'#TU MZZY-=^7-R8+]=7MP|O<6]Z5M5_=0 M(@?
U'Z|WMWY>>+G7F?Z4KP>V141SR3OB8\0RZW(5@=4%S9%P>DDN_80-F9;& ;2=)HI84<8Z%]UP,HR5'V< %(M^[+#3;,Q7>XBO-WG((MA7'!?.7)HF^"]9' M["MB8E!7VFG$#[;)99?
HLQI:N&PPQ^XUW 3K*)3&*=AEL8*<.*SPD&&BYYE311NI3D-T7I6VIF5+& MY?,6N6SF19T7Q;@%L](617[RLLA#I]\]>3,*R/UQ7U-3,F>>ME)9):L53R^*
M<$58SGHG|&'*2SF"H^!S] MP@:X+C3+GP9O_643MGE7_Q@EV(_OHN W>KG*G3UIF3%ZB2,OA%O6,EJ=YE&U M>;A7?](.FULP"Z0+7V%R5@ZN8M0*,
MYAK(ROJ;TTEEN!SX,L;34BN0:1%O|70A_F?Z*M\\0I:OL(+]W]. ^7S-<%.M6] M3A%:(>>@?@Y=W M8QH%;3.:\.!T* Y@ (D*F.@F1G6H2ab>U16(SZN5R,N0* 92],]_F"FP%#
M1\PG,]4VC9Z@E,Z$;=[.GV&"'5>A@Z#TBRB9_0>/V:,DOVK=FA@H<(*4$94L M5]*$MP#U>XN)!@{7:& GK??1-R'0@=,-%@2'H>-5}:F:U!13(3Z9:+5<@.5 MK7]C/{(N2DV+C:\;*QB(
$%U**@$P[ONNRB5JS|ACM&KOU]6[_40^7L1%5'9 M0OU)(YT);\H/W1Y;++]YFXDW,:NFPC&^S:ZQ#[LVP"F8P6137V$OA!#0]WE' M9O[VN,U0-
9)=$6B44C$:P7#"4)49<_T'EJ4.W53;BZG MD& >(CX(IVQG]=,D^^>'(HVNXW\Q3O_]/O@:?.-ZTULX[6+/Q.+MO 1[21! M+W]=8#)S1;H(D$'53$YM8%.95DV(YY]Z^
9=]#$=D%U02AQQETVLT:IL(] M_,$+]8N_3]\4 &B)&$B"H5$0I$O0?]0@SL M>)%^^D3YEQR";T^ATC1[HJ]:ZS.:ZVS^$I4>[_#/V$MNIA,L9*N918 (@K1 ML2VMNP#:5U?
Q*EKU%U4W,95[J?M]5M'"WT|M^=C<>_%=X5^:?[<-K=MF TND]>6&E2V75WU"HV9MXZ1.C*,%$UJ#; M_1X]ND&MP).BDK&P4EH. 0'-=,4YXQCY6ZZV5C1^:U-M^>A/E6?
P4!B!6'Z*JF_=-9'C$-]34BN0:1%O|70A_F?Z*M\\0I:OL(+]W]. ^7S-<%.M6] M3A%:(>>@?@Y=W M8QH%;3.:\.!T* Y@ (D*F.@F1G6H2ab>U16(SZN5R,N0* 92],]

*M5?W^3_H<(Y?5-V,3"O7+C/WTQQWJ;?)\S.'D\31,G,7(OM#_(Y:E@Y(CW\[M&:%,I3PGY?;Y);_ 6$GK")0)}!ECYC9FTI/ ^??Y"-.XW7,X]MMCVT #$KKW M\L7:IE?+R*G+"<(S10! I;33')>_);BDFBF"T2IDESA0^.N6. $\O]R@?#M4W M&VX;XM'99&IXIL:OH1C-PI[-0>>>42I(-+KTZMW\>BYK\3L\[PM)C.B^!,Z0+ MKQ0^/.O&:\Z8]-5 ;B9ML5\/Z<3<8,:$@ [WI]'X=&49$TY%)I6?;C8(KID MY/&@RE9$F.D(-SL/3*UX1TQ_2#&?D]_1RLV0Y+]S1BOF5NRI;4PCWD@G5] MP: MFC#OEMA'+&&;_N.8&>'\'<5#6(//>7$)CE;)B704L4IH%9G9- 'UJ!./.&Z*.F# M*VCQL,7 ^/ R$45B960!E\-Q%S1O(0'$]GGZXUP/ M?\]HBN&'0<5P\D*4TZ5IA(\K0@#*EFB#%YJR^A<&\H"=.]7?/G!LL'+-+4AN#Z 5H]- DUI$V-^F2L>>@S- /YI&7RMCU-/1.73R#=F]*>^X-XIG;(%E96O'. M#S)M^M,XX2;!J@@5!+8&I@DS1YHD3LA\ $ MX<8NOM);O3N XT;]IH=(<(F<@ @+!G>?D=F8UHL!KXS^X8*>$45K=*_[-G!E MC<(R3FPE:8Q.GO%0L9>@XIZ<6CN=KK.@V-Z7T)BL)L;^GOTN1&KX1C\}?8W$ M+6]-T=,_,RRR-O@D-Y]!<9!TT8 .B\@SDHQOS9IC&_7?AMED20NOYMU M'\X>V9>Q:YCP\C/M6G%'K%81"-[?7)139#+R_+RV8)W^Z%)S,_R&+, M$P'_>7TR9HZWQWQ.\#%R*+SOU6!5Y8M# B.!S?#7<.!E8IU?G+/:",.^6-2'"U6[$EO#CYGIF'K S)O96I% MP_MG083IJ2KY"4?;C?4TZ#1TK)2&M6>#.AE&L$UA."F"&#DE)XNQ:C(I@VA M4H%*X4OR1@X5>T<*4YL7"YNS;/E0[B;]!DLOPUHK]CU8QG: ^MZ2B.(2:]K7^ MWXLSH^%Z]K>;Z]O[SS=G]=SV8H*Z)'MSCKC&?<.]G^GZ?/A&#F_D=_JB?3;Z M=2;UG]XM2=]WUE0IS E4XQ*.[$L(0MI:#GO''?VH;!W@H2$K93EA!_W*<\B MR$@K9["6S]]RX@!^I.NJADJ-+I.X>QVZ^F'??MR Z_"QU9*L-YFB_"-]&?P(MM#<<<]5-VRL[WD)O8?8;=O?0S2=T62\D*6S_+ZB%%$06S50'/H=KFAZG)P8P(MA\8 ,K)P@ESA7W8QA0>+K;N)1*D84)RQD_D6+)#6KTF#(1@R)*R/H7N_K MZ2CAHVG+]*_%BM6A2,1CCND!CE@X_!Z>_*O+Q6-,A<7U[SHE,*!.9 M,:[?>>]=(HE5-I]QJ3+-+B3- Z^3[_!LFG(\Q4HHX@U M!%^__%;1294,_[#Y\NRIH.(')\]J-7(S4X.!7DWN8!4,> MVY.WPS-\)*[=@L[!9+)*_4\75_BZ)86S35M\$-K(;T4)!T2I$'NSX(%$.%^^3 M5H!_5!CXQT:F'6\T7U=2'}=$:6#JG278J/M.@R!UG=_!Q%9DQZ4(>(QGC\8R M3$RN)4+UE2Z$AAD^9,?!K^PU'3[A*9VFA!T,Y!VO+41E$D-P?,HNS[AAAM\(MY^-\/A=;>N&9Q55Y6+Z1HZT=Y.H;F^F#Z=DIAF.HI5RG4ZL,DID5_X<0N MU)N?ME-U_;?@J94)RG7"/@O=IT2L,7&FWU(BPQ,*POJ(=P1@KDM[X@V*T+36 M,:!LS> [Y^W%%NS31K2<&/GLA0&M./^U8;?MY@'O709-<2QS']\L6/3641#6[% M1P?./8%;;@O/>,CO("MW@[!)+8MVZG+ ^U>5+-+H M?7%R1<9,-) XDASTG)^=-3]8086=Z=V,4@$3*R\+,"]9&%^,?Y54HX 4TJW_@ M(K@G+WD!=2+,D&F.]#%&DRN]@?H?*+;6 M9!EN":,P"23D3I#-!>YA0EJ!!WG21C-/+9LLWA;]%A1;]72U=.';D:4ES- 1MY ML?E:#(Q'=75,,@"I31@6QW*\AJ/;R=]V!4C2:*+/$"9^C.6(GE_D2.9"\].VZ MC5OH'!;'+[N8IL)%0_#N(?T?L=]Z@Z]6&=.;O4AN#Z 'XFD=%@_"I>)1[\ MC>X>;YFL"FV0E;$L"SG(2Z0!]<(.\AFBNV[$+&E:EK ?22SFA8H$FMN6F#A M1/3S5Y$@#AHK?>Z0H^K5^+V97(/A5SV:4O%E>1V M>NIS4/SI£$1DC(%>?J*$S3!Z;H;IG') 6D\V(G MRS1$D?E9N6-W!B_9""5#%"15=3YD9?!>#IQ<:C3];4(P7+R3Q1D7Z$ID<,"-_M ZB515HY$W)!YY3'_T?^6O5_%?&B6!W;5],3K>^*#2"=#@E%/ 8 T+-^Y MW8M*@1460H=M"]P7]@";WE!*@ /0CKJ>I M-_@E3/AQG@X6UX5*4Y]!B97)\X/$%N&(U#ZK,>)!'5GSA9TB <6G&WF1*JO MOI-Z6P!D:\$;/6.1*9^(?!-@R%],*F.S6GNL? SGY3XKS+ZW^F$;+-!PTCM]^ M#YTH$V#[W3%GC?;PO<#MH"6Q+2DW@U%Y<>[A]D9(B1Y0!5_Z2/AS+IX=G O#R]#GI M%4F&@1D?F=&A^)J>#EY+-"- G&&!HZ=DLB%A3=!7?VHTTNB?OA6V7$[Y \S^LM1 M+F<"L0_G/98SSEF2RNM!3U %ZA+>]G;4"%?16MG9&,H\ZAN9),"XWMW/Y)OF MNV\ M:@^]%\U&.6;!S3*#"]C5;&<OPO!.-?5@ DQ[ZRN!D.?9*GG@>FEN8F< M_*X?R0-T3K[K-PU)-A/4BEPV?}:W2O"PXY@T>4SHRAW#B&#WJM7Y?1>4 MYG*QOXF*G/UR-S1GNZ\.AVM^;4P\) ,(QXMF3IF>QZ%[; &8 ;U,$%R#@VV. MXI%C-%"*D6,E;"="RFO>/|,I*,P)XR'(7.=BA(IHB4&?4CZ;C*P83R SWU%C M(@^0$'ZLWUGZIQ4I1?Z29\-NQM E*>0^GCXF3OUM);+\?'_R+9I]#ITX8"^)KTX+53;IFAO.D$= MXGD=_=0[99YT,*4O(>^8+WBMBX!'BX3$T?9N(FAH?XV-#_CS2U^[5 M&PN\.J,Z.D#&1^"9#2E"-R96T!B-G>_X:7]ff&D%^VO@Q5BS?_3.C9!6A:] M,/)^*?FF",9X]"(.%U?L#:6>[H=I*N6SULRK)@/C:3Z8@ZL%W8Z7"[V(.M4 M.'0_4MIUQ>5_5E=7QL|\?#N(/RA;T,'FDGO"MVI-PU|K P M^W7V]|]DZO=(QF\%1S3*#]C5;&$UXCZ2>]@W_TS]W@_A+LG!AG.$GVDV|[?5 MYH4_#W*KK[ZW!'[S@\]PP;<[218+&/*N^D/]MV)H2KOCM1PR'@P:,H#\X!*Y S7F58&]{(#M1)S+T^_1F*3"2(!A(#4G:H] MF74X[GTD%7G7@8^N2Z;X0MKV0&1>Q=?RV!SS STGWHH&C"MCL!)[_#>%%V1+8+%U?]! ' 0:R@TY7,::9'Y25]H1XJEFOJGQ(|\"/@E:F\KSA MFM'()7:5A7+O%?+WDF#L&K6659W"7;?Y5.884/D1R*@6F$U6U9FDM$KC+(QS-$MD@NRB-L42F=@O<.W#1;\[@F&9'X27-MP Y?I$!.Q/"L&Z^@L$>.U.B-L[Q8"/VE(9*9UD.'T"X2/SG1[L-4SO=R7:K0F M4<%)\@KQS)HG#'UA#GE@:I&$LI#9!?WVC=6#*F(*W8QR%;44 ^5Z_54HRAW MFDD\"UO8J>\CB JE^/^*#-.]J+!E*.7@=']RKXD[6P;YPX4">VB7 9\@7CY@C M)/_"GY6_@(=E?=%!/Z#78)Z:3N%/6&+A1#91H2?S[1Y*SQO18_@A@R'GXXK MAQ/9(:/I8VHU\!C3[ACD\3H"]((<943:Z?.6S>*V\!IY<1NJT50"YATi\P-[M1I34_&Q)S3:KM2+,6-FWT1-=%6%V1$O2$K(CK;-VAE P;<^6\91T 0SI3Z$6 M_9ZWX/PS|)TP&!)A%"-"NP5-S&!"JKHM_1_]W?BNMN3E2?J9_@&HXQ>? M8.>1_I%--K!(- GV3).F5LY3 T(2^194Q9%7?L7{T"Z/N(^OQE=M.;3<[H!F3@1" M%/;MR%T]0N9F./4T&FQ-]ZCT/+"K^N=M!0&?68#91,/%^8=NK0%)U-DHGF5 M(:W!QG@;AKO<_UFTSS+!35U\)H^V')1]HZ-4;N"F>QBD?:E:><)W@%,(=_ML M"M>E>@IK?LO/Q!WLU>R)7G(8'\N.7# #8!8XKE46*T!.5ZM%MJ*\/ H$X:/1 M7#=@J6O;; ;N4;"D)8W$E_YF*33Q53FT7#*) $FZJ?:82X9XWM*?]W6!2MI MI=K-'U.%D(LM9[/"=FT*L\8>L/'RE@ M>@R5850?YDSO^.VQ;5KZ$*>K)/-1^@2Q[GM+1DJTC]*,\]B/SG_ H,=(B*>(M8@@TM=+[^6S?DIK=,?3D6.]2SH&HN*HIV;2).5.$;=-2 1B2:L@NZTXXQ*55U M?.K B/4*QW@.AW5T1N=/!VV]#BQ<[PF9@:W-H'IXK[\U16LX4*75

M/|HHMP7I/;2ER8_+@Y9'-U,'4V&R<$^23H04;_?M8(@KA$>(ISK2W** IO@-MM8863]+DQZ4/\NAF^M Y@-9+AE5#$X.XH2QL$O"(LZQ.<6 MEP0EM:E8\YXX MU!:#I.U228CFF Y6013!$JRZE6PYH_,*MQ^P@W*O)%.6SRD*9W0U$,]R3^@^ M0%UZPK(3DR<[+"UYAL@&VQH[7&CC4UIZ4Z.:MH6GZ,"/H"_'B1_$6VF6 M@[OK:[CO>'B,XR=RK%FTT);(+R*>7S]_9O7.9_L-Y\Z$3"\AEJ;9;E,K#QT'T-?1 MT:/WI."|>%RPW3M&N:_$>G:TGU5 Q2G&U;]#@L2,%ZTG$X^*Z5"R=+<.#EBP M-5P4A%CM(I(_O;*"MDKG:UF PWGW@=/=.PZ$1'8-EU:O1!f5_P.*#RY#IM16$MEO'47>$V*L*.M4Q#*8Z8#M=$-+2:6/#=/CN*>%+,?\T8L4R682G1'OO/ODE&U6""Y@= 6=@E&+=!/|SVJ"<8"Z"NM2IX5XY? 9BBJC@CK4?MU-7TY3PI3EY+)M4DV@TJ\JX\DA2P^!(SGFZ P:WONN<^>;1(7UF:THR8CXTKZHD\Y%"U M^GHQ_J]CG3$QL?:\JAX:.P>9,"D^916,/=/J(? JN]AAR8D;2R.J,F)ZY9Q29,EW;O8/ZJ(H!U'OOK$R)>9)CW(SZ M"+-A,AS915O$<08K]@RC("WG1FF-@I[@,MFG_[=6UZ$:#6$K0> P5&?8R 2 M,EL#NNFUX'OD+XFU? L#VA"\+=T*..B=&0V!R^M,!:J@JT_UDZO?:_VEG'T@ M+23WGFFI^(N:;"R;G$(@>=+/;MFJ'27F4L""'Z$ *O*?T_0(\OQXVRW*[2Z1P18S+4D3!?Z5E'IO'CK<OY"<3=-E/.633$4QY MVN(H9E,UU#,VIG\RZ0HU'6$<4+.I&KI=C(\ILOUT-O- _UP GCZCSWFN:&, M7+D(82Y,UC:UN#/,/%X@CHFKJ(6EFI H-W=W, #B'$*Q7)];@6#D<4I4[87 M=9>9] [M*LU:NTFQC!%-*G;2KW-8'-3F>A_KH #<-9S!5237$(_7P]+Z7R'*A M*Z"]SH<96[OSXM%:CMI0T);9%BD[-R1E!L@WKAW6K%NL=;O)W+1Z.$$DJRS; M/-- @SC1_;'.=),NEP14ATD7/WI&+737Q>QMEFS,C_/5X<+(FZLAO_J]OZ&K M-:Z+ZGNSM64KR*!M#!-A6!%1M,X=S@&7$4F6IT#WS]1_GA.O]^:6*R\9P:%, MAD3:A"2*N!CJP_^90$L88#(JG,8M43QV,%-% :LW'DNK,8B HIYDXS5E MQ%%!%"@J;O2>UR}T>N(^6U!79h]W//IC MW3]^_/_/B>D;D53Z_*4JB;[2F5"VO MJ8I79[U+- >A#)P2X,!CM$$'<2'Y,BT[S^.YGS^!2-^.5Z]@T^_!W\!G|T'+[M-;CBGDI634\EG/94\BL|E:"L+KEV3E*FF^+0'7[^QP-\P.%##9IW'3XC?$S^ M]E=;B!G.:>,L)L]160!%,TS6]ZOC;/03K0=9[6D8R#/0*.@>DPJGZ+I&SQZ[2 MT_VTQEG[!;6ML^"]U/+9!0=4^XPJCOA;L!;Z_&*"H&%Z: WP'H.9GW2-GGD M]9Z#D?]^UBFJMN/F@+7^WA3XK-%K$MD12)FK,&.4BOA9.JER(Z?<^S3_(H_MO>\|VN16)#)*N95P@DC/[B0W>CKJDA8;>10RBC'I<(]3\)_Z//>YS2;,# "U M\U^RUV2K(;"UE^1Q1/6$&81TX(O5FOB;Y-V+#N^HF981BUE!:OG%T8*>V7CU.ME4GI"&RS<|&AUP;")FU_)1DV@2;@62G7(&4^KGHD&@+,4-QC(Z";4,0-C8H M_[Q\7POC%%'Z=E*5C/[LHAA#FD1 M>:GDB_)W#!=DX*+,]+4R/L.V;+%E<-RD_&;7!Q8.YI&7$0.-J6WUA:$%(7 MWP.1>[_K#7:NU8*N-5U#(>;VE_IX^?+H?S|<_? [#__WOO^UU//31^~&=!^7M M9OEQ[V=1H_OWV)>+6$<%F!K^[^7 M9PVV1+Z_=?X;OHLU_ YOZ_0%7?]W//|C MW3]^_^_/B>Q_7]QO]I.G/&\RU+EO)>3'Y'DM\VW)W?N*OCM^/'SOR8_ MWKVQ?OJ7.]M^_/ZW?[V]^/'IPT|?HH\?_W[YY_SIWGVP/Q^__O;=_3W^:W,=_M!?^MW;-U\/8B"1Y_^/OP]3;XN/SI(_]QX[_??/fG^_7GUQ_N_Q4]O0W_^.WM M-OKW[/)OP^S-S?'J^_?7-H?_OCW]\'LXY_?`[^_.=?'_]Y_L?LDGSWD_]^ M_OW\3_O\Q'>7WD_VZN_V"?V?Q1_A;\%#,#|SH_?G?\PWOO7FAR_,#W?.Y=]_M.OLZR!F.^Q9PQIPP? Q*=]4EF9XDV>HF+BO]B873(" M;82B<^X3]9H9LYH:R:HSH7D.6H!QY\YF#4D(N90]*0@WE M=ZDH\N-@S\^<6.R)0WINP)K03F_$HA< $RK*#R[K2_B7!>WT#E76EZJ/#)K2 MP'L[42>V32)*?9]# M? LM /M$1%|>AL&$AQH:0C_F[9,.9Z_P.$=-/)|K% M4GHS48L4P"-Z24LGY>3"LRD#U)F[661%\1LB65^-PU@?J,2DTLS"J;>R*=< M43^%#N;.K2<4:%U3=83,ODY46E6U>/7>SBQGU^9]KL<\6BZ\HU!'9%R;(@\I M[OFF*@0R3'M-ML&(8*H3#(-]3L7KKU6EIBGHW$S/^"EQ.O&W0I8+]T9 AI%V:!R/(=AF^'<$[MW%MD^YY-)Q"/XR]K.#!\ASV`,>V$//%N%NYG>+6$<%F]K^[^7 39PWVI+Z_=?X;OHLU_ YOZ_0%7?]W//IC MW3]^_^_/B>Q_7]QO]I.G/&\RU+EO)>3'Y'DM\VW)W?N*OCM^/'SOR8_ MWKVQ?OJ7.]M^_/ZW?[V]^/'IPT|?HH\?_W[YY_SIWGVP/Q^__O;=_3W^:W,=_M!?^MW;-U\/8B"1Y_^/OP]3;XN/SI(_]QX[_??/fG^_7GUQ_N_Q4]O0W_^.WM M-OKW[/)OP^S-S?'J^_?7-H?_OCW]\'LXY_?`[^_.=?'_]Y_L?LDGSWD_]^ M_OW\3_O\Q'>7WD_VZN_V"?V?Q1_A;\%#,#|SH_?G?\PWOO7FAR_,#W?.Y=]_M.OLZR!F.^Q9PQIPP? Q*=]4EF9XDV>HF+BO]B873(" M;82B<^X3]9H9LYH:R:HSH7D.6H!QY\YF#4D(N90]*0@WE M=ZDH\N-@S\^<6.R)0WINP)K03F_$HA< $RK*#R[K2_B7!>WT#E76EZJ/#)K2 MP'L[42>V32)*?9]# M? LM /M$1%|>AL&$AQH:0C_F[9,.9Z_P.$=-/)|K% M4GHS48L4P"-Z24LGY>3"LRD#U)F[661%\1LB65^-PU@?J,2DTLS"J;>R*=< M43^%#N;.K2<4:%U3=83,ODY46E6U>/7>SBQGU^9]KL<\6BZ\HU!'9%R;(@\I M[OFF*@0R3'M-ML&(8*H3#(-]3L7KKU6EIBGHW$S/^"EQ.O&W0I8+]T9 AI%V:!R/(=AF^'<$[MW%MD^YY-)Q"/XR]K.#!\ASV`,>V$//%N%NYG>+6$<%F]K^[^7 M9PVV1

5%E1+M)\7"FX?_-W12":E-MI">%NL ZC(.,2BD>F?W0&1N%0M?9?!,!F>5PKGSP=T?L;WS-68TW-H]4H=+ MT7!KU^L^Y$W(B|{3[!GJ@F--78!V^(ZN6@S>(V4!^G0/RHU[0 &H_H.^5^+ M\[>"M,.0:*QDYNO(S$/ 6O:O!5Of%B_!\64&)\\DF6$J90=&'R99\$YE"HXD MC"7Q]W0RVB)UCM1ZS*50 M=B0:RGH3G,!8S9" ;Z46OYJ8/03L9_]:\.>):0!KX^;!OA+"AC-57&"GV)4, MW2>O9^62?5^1A)]7@82[*MS]D=H[7V/6;@\!#-J_%@VZQ_]5-E*_!H00G$43 M%=?lP])P6P\(CNX3C',I"%T+VMR'&P3]M>X_@K-Z"K=Y2"6:6ZOBF)5]!0VB M]>L-HOZKWN:WVH!E,KXV5G^P_FAP_O$469X>SLY; E^]3?N!K\KUM6*?6[/ MW2/\N:MBU+I#PCB'<^IBH1O+^E_;;]=GP*\@=*/=&,5Y5PV\)HZ+Z!X&?*G MP%(GX0_O>BKOVRR]WSO:.QU\"'8/SG8^GIT=']\]IGFB;Q.,0%>O-U[0@/:1 M[5YET3S8,^TBRTYPD$6]X&F93U5%@R#:66FV&);Z29U?S+?>?]/1W[3>5C>O MD_ZBHTD& MNF|[P27DR2;X.T(=70&9P57 G&{@5IZO9}X2+TC2I%$P"%B;"U_@? MA#;E3ViLf(D/HS]G=86]!![%[)/QLC+']#O@CQ85*TA03X)(=B/(L"Y.R!(^>MZE??/#@[U2_.V0(I7<=$O83'"#@7ZZKU?S!R5\Q*V>]D+#K!@7EG?-E;&O4@ M_RZJ-144Q.V++-BS4$:##.CRUVR6RMN4=]TQ\,ZVP,IF4L*J&>KG4E,A6_K5,ZT9IN&YPT56[*U<"HR!E/2R3.(&74+"@I]Y# M]&[..SM(OG&W)\7.Y2:/@9A"N83W37.I<'Z2%$'$Z&;2$\T>%D%8!5M;P7"EZG4OC]#\|G;R\O+GCD5;/?;L@=3!-*=K YY=YVIB>X(K6=N?-'??M"' MLQV[GI0]++*()"Y.Z4&D^H\.1.C#ITS8;{]TXR(^B,J$K3VCGB((?P&#AS:5M M%'67 K^2^TXKL.6Q79GT@_J8)9RGI[VH#T)L'F6.0GMV@^QP>Y]I$G?[V]MK MNDJSXVU-=<%,<*0(0G@_\'0S/,/E3:EM3(R-L^H1C*LNI(DCJ&;CIHPXV9 M8!.]/*[UN(M_(4)3_/+8(9%\;#_X_IN:/M+08 .533#B*WUN1G5&R7*L9YS3 M0Y$!"'/BA+F'4JIK9K6B5GV/8B_?W+]')S^8P\)IQ^U-=N^O8RVHIFV-M;'<M^NEJ4Y(,/U3OR;!V-P[M$3RC0)9+,2V";IZG>1AS4J-"6QE_B2W"$*ZDZ&S MKW0S/?YOQYHL'Y=DMVDIL;'LI)B^B],0N\SAMXE)W2GW:S?)+UC88BU2%@'/:5KX#/\K@D5C'OTP(Z,PKE54'"*$]B32.[^C*= M@*K+=3>,8I!^\^FVF M89)18\92C>HT2,% TMVIM4V".Y[E4L[0_@1V&0[3NHIC? #Z)]T&^3X+CM+!V]^W53"YS"XRE--4'LD5.(Y2<83T)5%7H\GC"2A,E"?9]R7E#PP M+/'LR9C%?[<71(7.D,#@\0)9, %ZX;P-T?;>(62*2X_M=FR#FW9_"Z=+^H]REN#\]5Z4LT,F1F-%6L:)Y@F\-^]2 MNT3]MD!LM&;CV[!][X+K=9[Z80PIJF%'D M0YP[NR9%=Y@7X!'-TK!"^XA\Q8B.C"#!-TU&"0K3!"2],AZ]QY!%,["89)R M[Q_8R\W'@KVKOY6=&\!FHG,T+]0SJG>5]DC';3X,K4 [AZXQV&&3V- %K%F8 MXE3BQ@"CMTK&%)@1DW^1/4D>*UCX>O/!Y, 1GX8P@_,9DD9NWLOK%K(P?Q1Q M!DL 36-5@5'!"391"'[K4,%)X\R?=COP9G:QRVRE&^7^E$]5RO@[!B"WV[^X M-:UMW@F*>CR&T_7?2G9SB6LRI&Z#M?VQ.!"$D2XH\U%%;C^2~GRK1*T Y1>,, M@COU3-%RZ.W',YSE7[HCBE-AS*1EW,*?N0%)6?9S2GFUW\6 M[.\==(}^-7%,[F%;+H1Q\#HO@JDM'HPR=>A;+VQIOB'X#3QC+P5I"LYAG^FX MKPT[\9=F(^)/GJ[ST/GN\+(9^,7]+G^Q5<4R5M+R;T3V_:P#(KI%-Ql;%1:MH2R.09QBX^OGP(,;SLB(HIVDX;#+(.K@B%O$*S3GN&_]:MD=OJQ>\,/PQGX\;WKCQ@_?MFKZ2366MS13Q+]PP*"^6*_9F6/H!*Z/D!]CQPV++>O!_&8/%< %D#8Y(=ID+1 M<%G:>[OC&6Q^V'YHUDQS E!24!-K!>AVJ#*7$;JMG>)*\ M6*.@'ZL6--Q&X#L'Y25&Z.'/3@ 6:!%VFV%%[1[_FZ2BGG7C_#+S7&OI@HW__M":<$_0L&3(@^"7;BR#BX5T:8(\.24O&S67*77:1]fB2#<[&V=%7H/($CI56G M#J-&R 0:B?ED;"/_)9V\,.DI 1G@_.=XT/?O)#T\GG=<2"Q?BQ2?D%3^%7 M!T?GX$/D5N!?/H_P'\]ZXA5BM9JG&WMZ\IK[M?4$I.6$WSV*&QXY#$ILR3Y.80Q.+H[=[@%HZNQX,1?#1MN)#TX8F:&77Ul;7 M.DQ)%.C1"#VR"@TN>!NTG\O*BQT(A$K+&/^@-&&*AZ#0'CYV;',%&[LY;,Q" M-:DKJ"N.E_+ZU!881$P6!:]H?]B%[+8]Q7]H'X?S=+B]X7.2S8.$MILQ-*Z5' M@V%K-?76;VWJD;/49NV=^-D]!WM UEM[%,N&OOO3)'-KZ5C'];TYWHBAR@-M#4V'65!FM4U]'$:XQG.N]8+[$?>(XA78CW-Z?YG)1X*HR!;?=5GY.2-(0; M#]+YPFE2:?R&A%,5P]'/J<&T)\.%CGE40TF1DV"*L;\MYQ;"3&2GF#C#0PI M<1!!IRGYD7YT>06BD?BJ$Q9WNY9S(W#V\+EOB'1CD5$$3OF@VPJG|Q9F)D#@#I M'TLN^*_YY;.==R<@&H@UY.;'_C80E@A 9.JK'1FGB $X"UD&-+2 4?G#(#[M'^@%&;!>U(<_=\'LP2ER8J-Q5\"^G&P5KR/JZ H&<-/SL Z/%'H/@SK EP/ MOD5[C+5PRN\YBJK'U8B5Y2Y%Q&;OQ5\U#@HDDE(B%*V>A 7'C^V+T&,B;DQ0 M(DM$QSMG|(3"C,CQ&Y))V06[$7G>P)XL\|J{E$E:.7 -\GO_+3Z.\7X6ITK" MA=PH=ZD0N!-R8;A@_21:.6'#-IBJ-1! 'O6'W-F"Q^/0%,+>F6Z'\5(;88 KTP M@C7G<$)!U.0T)V&F.0P8I8'K11B8TLFG-&9'&\5,W7_!E28\;7.U,1{FB]_(M<-9*;Z21L#R6Y*UCD!)lLKCE:5 ?H&1>#Y-9 %#=<%CI[4Wl8&E)C&7]8^VC M#++*LQO08'248.3.E8QT3#!DE)3J+F'1$CP5^/)@521lL@!,!KL0ZA5+"*7_U-MU,&OXI?VAG87N'("3D:8H-9,:'1M$Y7!)*=I# ^\48';2.T(+0S;8IAO;:LBG MZE$.FKR_IH5@Q_A:JK7R\I&HKYNC:D[W3HY/N:O[V=[!0VSI'@R.=H.3T^/= MCSLKN(TCXI(X*:_.G'2,L&_?AD7)&=34#DJ$(G&W%<@(T* Q\T"}OM-'U.KHK[M>*:"*">X'GD"F$/Q&0AV!2K"0<^%)V)F@]/%IH4#6%QYKU'S4E(AXD$B4VN M2P.M8!02+P3Q_B+"B!:P>C#^.Q4#(L-WAF%HIXM$7;)^UDD,GF61$WEH:T+- MQU*3Z*NDA%KM&%%[_R!$'>'(V[>LYVPU9('7$[R-)UWT9J)%SPL"I35L0@S0BHP&>+1UM%=4REX0W!K8>K3I-(8!Q=G5]?[$&JEO\PS]62<'TD#Q MTKEL#8XW:J3"%4"I)B@,#9-< *HMR?I=\)?1RM FZN[QK@F56A&F=\|A *# M$GV.A@\M2 $]584C3G3.-"6J*2L[<,+!!&9)V%D>UC=S:*2RW077[FX#^B.8M@BO3,C#@GCJ--5 ?NW]YS="[_DS%X%OPJ[E5Z9#"/,>"}%?\]BO5^&@/0{$ M6!?DBR*$@,]=#6B7@]V.25]B;)>TP[_L=%@`:OR5OGNY_=<.F=CA-L1MO.1(B5Q3T*B,2T0>$B[!>IA!&O%P29+QT:;7"^1%?2@{(H[3I3K$6W>!X_HX9]3;28L+R!H M@:;R@!,%#.Z14R]S744BV0QLN:+%$&M97P M88$!Q&*JO4*V<7ST$1X&^GL]T_Z!0@-?M1B+\$OPHP?7(U[QDP)+R_ "MFZFC"[(H!:7"H3(=UT8 \;96$-A*[,TYP"JKY,,?H.\'@K(Z'.X;T&#!O>MP M-9?,J#D0R%'5L&9:G$4Y08^ZP*,*?,.U@*([ISM9E1KU&[0+YD-[_07!ZSW$AZY(4%DX3!OU>#-MJFK"%;"T59?$$>9\3.5M-MVGTUWK&.MM91A%Z)}?>&M3AZUP=O><.35ZOH8-&\LQ3[E-MB80CY/R)*7KI ML$2:;_>)(J-.K4O=R"1@!@P]N4I)ZA#.9G!V*RKHB]$=2%.$=XOKM'1AR-@ M?BKF[:U8\ K-4G03>|%/^26"1=]O!JDR 58*OKFMW:9;NE+V'-9+NR5B:(09 M#C-6:3C\'XZK 3R+P!LU12+MU%%9YA&?:Z1-\)$Y&Q1K9@#!OTNFD>IAF!- MDI&4SB9YH>5BU#HW9B084N(!PM$-5@XZBR^H&F,G&18ZHI/T\NF M-T_{)!KH)QA]*08:,(P5A$Z&9$1]#F/$=!%Z[G340SC\'GCV[GH*B5EA8AXL M)9EJOZ)=<=@!ST4_P;IM-]_M\?2QV2F5I%Z=+FC#ZC?W9V!08]V#R9%+"_F%*UE2_8R/PQSR&+EM\JRNKZV]\O&92:EM77)68+S3I&++"&/0'.U'OSM1EQ@L1U /P=70&=;X:V. MHRK'ZM&-/O^.\@^4:(7WS3C;"NN5IKQ$Y]&@TTX6UMF$K64ZYDWFKU1 17!&2;B6M-3?T!I#B1M4!82,,C !&53FPS345BG ME5=H@N/-,^%."O953"5W@PA6E&M$D3A)L/ ENP@E@>>QN,, M$(M2'^4QX[RI H$KJZ6OD!3!L$-B(3,VR4F1"N1Z(4VAIXA.19@E"E)SD.A6$WN1I4LOG@\18E/"KM@IM;7H^Y&$IQD\;QO;X'5(_W(71J4[$^_MU*"SG)>DG&?1!(_N?_-G?E#$EOFP:XXY'33MP6CJ,J^ RU8 NE\L?]:P6DN+ M51"T++PD?=!%WL&&TD^>E[^CH^X1L6;H4CC!6[FR047G%A3$MJ)$=TW^& MT]D;Fl9%.VHVPPP$U6T4RL^=H@734B#(^[QIM^2*J1#(7UJP5R+2EHK,"7 M)J%(JON3X%N/KBN3*VZ<>^.MGC@-ZK54TiQP@0VEE>LB119#%FTFQ(=+3;/ MU?GL)!L5(=9011QGHDC(A# J44I #0988]++%7SEFQB@7"#P$7>(M9^'-C1]? MPL(B!AR"$7*S_"7#O=48Y]>XR(U2KAT[9HD'D9NQ;VS%2@R+KA\XLH<(W M.8O>R'(ZI75,56*M*PSK SA-E.;DE[%EX@CP2#@!4C MF3"G&(54-M)\(3-^3)*[KL$^7A%19X)#"LX M@M8E;BG<$"#O:GMBHAI M!*W"/ZTTK0S5 $S9|8,17>0)VB;TO(|S0#"%D59'3EZ3(8D;S'I.);)6,_61$H M777W0CCG3E'H]0_V6[FU%#]NXT4*GC(;&7D]F#OFF;/W)+OU[$X:LE#P+FK MX>N3ED!UF@K>M\FAXR8+FB>@#)!SAB7QXQ!"1B<"-(,.71$5X;@R8D,P+9?LMA:FA7)JG7K'"R+M$UUG#>9A0<&=WI[NIL\ EQ61-",SRH#"@RMN%#S-FZ9 M'I%;-&O?^20S6IQ=5*EL;2]7PKGMPDRE[%F:B=>HB(."&96.]OYY3F@!?))(M-I'^PK.#09.G4YPO/&N$_PR&)PAG]9G..'AWL?X,*=XTYPCN[!#@G$^Q%/ #%R26#FIBC'7E+AL."\[D?F0Z<3;--2 ,.)'J#(SH'\M^'!V/CA=-.-80F WV?MIO^1;)B3Z'F)@K%W*Y,,#%Y"Vf4HS:2L]0.EHHJER> M9[\(ND%C[SKI4<-3@L]/[@0MSW1TM9DL;=B-7DF/4]B_D<&U99='1H71%^>L_M_K3S<7?)T;AP/M M,=C=-/BE"D#17?8KP9D)UY#,P=M%O%j99@IZBN&0E%0Y9 MBP>W=(,/SXS@P]ZQ90KPG(?%^?>SM3283.%D)8AR8B!$',XJK[YF*;L9Q7RL M-R;&O()3.?5WJ6#!,B]>5 MZWE![%V<'Ð\E*0V%L9S7%"_,#G? XB500'-/GFKP-X+363W06KD2*P-0?_ MP#,2\0:B5]OO?D;_/Y04594NY5XQO3PA=:.444.PSQS@MBY/MY=V0E\8(:F6(85H86Y! V(P"%ZJ4%NO;_&W">#{QT5>,Q>6*.TE$TE]EZT M2"YE0G1HP>5@L$F<6O)XGCWHA:#&=1(SU\I21P))9N#4 B,*JRB+)ED*%T<6 MIFY&D"Z> =D,26G^;TV]X&E])94AT6JC4YB*K],M\:@FJJFICI4;.-S4I4D;M,D(;\|@!9S&%;D1'N5PKFB/2Y82J32^2H1/O8V_'(=|&-F,RW:FVB,I6"L/= M0H0_!",:36% SQ9,XS$RK).4;WXC,"EILCDK@_I*DX6*;I*UB.R/9YY/MDS) M6N5L\4G+O)>OB"0JFT TRA/"V?.99C&SN24UG[R>1'*)H,IY?]K\6L>CM- TW''' 82838V(S+]8UXVOAK(XBU12!-9+9C,A MD*X&Y;4O Q:ZM5-!2M"DY__"6^_LQ5NY<%K#1:@FR3]R@TC01%[3-*ZT?>/XM/X>A1]F\K(TP%/WT=RG4F*F"N=YPC%XJVD-,R7N5ASBY(%FSW_RKB MU"@5R]! A+I8W!1K! &:$I<31AH1S@@W?Z'K1AK+]#AB-C>G:WDWV/G'A^/W MCYR594]V@>;M0=]O);I+5@>TDJ6UI]>E7?WGV"@_G-,&XH@DY_&7KI?Z\ MHI/2*+DF-Y!04.2!PO5@<%[U^IKAY=(T5?HPC6XL0X34I;D/LFN^50-TAY=Y MDJ$%SU\V11KFA^AB2>FI9%)Z6+IUG2XX-$6?(^6! C$2,0EC'I8P@+EFL+,/-MJAR#H"[",XC&OOA?QZEO24L05R246!*V[V2 X!*,L:?EEH8!C3'\V)9?"\X MSKRZV49EZL)#\(ZXP%K0%$[&HCB]#C%(94HOW!{===0)D2CFPNXX8 ^FU*$P M#A8DHXP1()X,2TT]Y@8(=7EM7:.^^V W-V'!@)((7@ M8"'":.L=Y%UQ;SM9H4Y.JV{CE)M?:.F'%"P[Q6U$]_,TS=%3?6:R.*1AXBC--M<8&H3[*E+-<%D6>IN*'R#/T$)SHKES;C2CX+EZSB<9AI-V\'Z#AA1"ZSA'S(-MFMM8HJ^9AYAAP2(OVE#U2VERME_QS'AG["TVUMR0@ND?), MVRZCC'BLPK%("B-FV -PV2:{M3Q$FR*#-3$]]"WZP;_&LFX>@<:"(V06O"]J M=,3-^:-_V;S _I3)]E 2CL(+H@MU$.CO!GO:3>?Z-9^ =6]\OKXU9F_$N?0= M1"._K 1L+$CXJK>]%7[C8KGN1H4S;99HB,"_)M#E:*H3\U"RF!:(\<+'/Y8 U:R63X#Y2C&Z M0XH"R?N!$N%?AT?\AT%RE-+4:T!R&3Q@4I1K]A$;PFM%];__PFF+B4%$=^M9+LTW^[9LG0$/KUN_=[?:.,O'DGOQ=Q6!OEF>#N\|@0Z92=6D;1D=S)RE++@ MI?%Z4S-BSN0RM!3:L.GYHM!;F[N>46"3MI;0[Q0D=LQK3AXCE5M1RP0KY78L M/#(FW4$<,Y97A XW>MF\":*299!Z+A91.ES)EDB?51Q5Z7"$&: ^1XA!172I-M K0BN(ZSHPJ*F >80A;@I8X/8"2C..V:B-,9&-TR0(;VLE0N/4IF EU2\V+ ^2Z=,%!D-A"!T%6U@7:LK'M*2XFG'%*|+GNBEI$9Z_^DY3FK.W-Z5C:Z=CTQBYT3&3GF.%;(,A4&:3*EN MP#:/MDMF"QL<\#T^7|/AE,JYF@SPFDK-&>-$T\UE@AC-X2\PEC0]PPJFT/<@T M,GDZJ_13(A/;,>_D/;C)Rf"T98V$.X"8[S!.92XBJN8SXU'3(BXNTI&:TI M(B(BKIP4AGX(78CD; QDOB2P'HA?)^,$5!4+[)VW<7fX^*67*_S2"K_T8)VI MVW0P-L;G.[\1")W:V?]SXI#CTOU6$ET#T)$(?(MO@#)K95P$3@4ATE8Q)=,8E&XU5%/KZ94>+909^172\%C[HFP^Q$LM"EB0&9_"W; ^T*TH\<.6_0W17T2MQ"@)0',A+\FM(3WDU-6WXW-"IPG M'&-,3>B4T+_-'OTR_K]QK^8KL+|*Z5&T:4JF@7-*64RAR(U0 !GLE@5)W$HZ MNQ7(VR$LK6V/P4<<&%9R5+DG@>7!HN\!2 MG4^#O_7T4H:>/]N9[*Y}V"_[,^EFH,;Q"9::*"J5A8\C!BF86X*X= MG/MFQIT,SDWSJ0\'.WM'9WNKY')+6)C;F%8.EVWBAH?\&!>R5E"5%_K?TO@0 M]TO%2/~><$H\(AVTf)+2P?LVPF1M.]NVTN'XDR4LHTA$-6_&XWC|\ <8L. P M#37+8VB*1HHX%U#BJRFR*^C%+%8?}(GKE<$7+*1A!7HYEQ#S]5,] $\/O]. M*7=U*G-+!IE.\C0N60OQ_/"@9Ø:9QDVWCl0QH"@IHGJ*E661IDK%#8##YCl(60 MSH7T6J2K\).EO69U9 9:LAT(_48[*+RF>-@]D6UN@6*U9J+6-5L46ZR:R MC/ET;1L6I!&## <$SYHI0*._TO%RH&FR$^IP-0;%NP>| 2!T?GN=`YP? M'!^M));G$W"DV)YFT@4TSVED=3/]#VU"]/ *7B3W3$2?B9CB"F&4TX0AMFFJ MfW_11?P+ZU]DNA4B%4]7X6C4$KB@IL+8!F^2E,2:P.QS, F5:3F02H,28NLT MU)X M#!D.$8NF@DC8US]?EDB_),=94#5+NC>K;X)+BC5TN%ZH.8VN ?]<M8>\)TL(@:;ERY[%3.VZ*5<=%N9(@;O6C.+$H!6/C JOD'K"6]M.A.O[:+6C#0 H1Z3ZG^ITW=;WI.R=8HVO),MY#JEP;O-B5<&N/%TPJ*Q_V'8<^]#WH,]T7X_A]>!$>Q2,P!@>'R2O\T;+1.4LCH:T.[AA) MTDV5V[G3Nl?E3A>,F'{(%CZ$'G;C*:B"G;"(I;EGU(-I#LX23,64P.#WOB=P M-63LYV>|>BG(@)6 5Y^HE)=*[U'<8!:3HX!9+AG>3?>>,+H<]9/+#|'-!G"\@R&I.;?'P#@B'FA$I=E%@QTG# M((\"8R?F-S^8_*KNN[&Q_YVBX{14:[A&CX;Y]^SF< MKB3^\4G2#Y^P=O3_H|:=)^2G89X.UQY08LQ^2M[^@ZX-90A5>2,57LP#9=(LD M-D+]YH;=@5#U.O8=@ I^V/?0'(;UZ|=X(8>6]W4VA:.*;H8W(;]?<2A-*2 M0]=:,.,,I*8,]SYTT[M;.;6NHX[8"R#Y?>HXU-&$Y"4.8404UG[0IS-*TEU"D M#R%>L'[0%LWEQ(_)Q9"6_#L'=_]RYK+78?>%$]R7MCW04B)S+9+,5&ZI- P+ MB?'V[24LO[?Y@**V[0:&!K>9:Z[3VH&#%B?)K;[T.WBG60$K.\$I(LZ=IE2]f= MU]SX&#*?A]Z/-6^+LT%$&&7S"&[.V7/C9=O-.\E!+)ST 3<>><$AO3>RDA<^`]M<55SZ9=1P3-$V2&,G\^D=1CA*&7N*F3+1$>4F\%3O2%#!-/4%F5>A&FM"U#_ M52=(^D7(JB1REZ2-/-?+11$XIG+F::]%YO-Z/3P|!ET;Y.'C<,"B?;D'EQ: M@RY(0@7_\K&T=G%X1#O.ZH.Z?5'2E-:/A4WN%2Q=[WF Z[*9^2U(;IRJA\O MC&8Y.7-CGX'),<;6I-Z;=_S>++R|/Z^+.\;>+VS^\A47HX/*T9F5A;RV@OR1K MV;=+|43O>^=C:@[5Q-9"VNP!'Q7U%2>;MVO"[P>Z=H[\'$\5A6\AQ2U54(] M5:MB(1(C*;5RZ):%_C:0ZBM"4,Y]2MLKNI43H]4C&PQ(*=#N(]*4L:]&$IL M4:ZX@T6]UG@DLIUE[^+P7M$)()P2="'+S4,UZ$N4M'?"P#EKQ%LKL%+)&QHN# M9A:E/,BQ4-U$/)PM+MS,W-XP9B8-.\H!@$"3(}WPSAR9692SF;W6//HQ]W M-$?7 02OJF?T4O.]9..K\FYM)P8[=72TO$0.0ED./'HLI M@'6LW_0O)P2]EASS\:5T+*;.1Z[=E'I;U'+(#G")T'A-2]SW-%TA)1M6G*)B7C/ J/$TSUYIPS(+FF_;&U8E< M94]Z\)*9~%Z%)>[=/DW=\3,2T>)N.6">8HD$Z8ZNBL_)'CLCD@[<(7;*YTI0-OI1_2EM@COZ1)8OE5&RIA=|<%%ZQ1 MM$Y<+#)}G?@3K1.+M"#?9)I8XCK#%1$>65O3R5C$N6> <8^E)8(=5,8()?W1%H<-ML;[PW?R'FU>TYX?6.GPI;=XL."<[}$3Y-7(:$R/;DBXBK:J8S64QK#VZ'QT!P9C|"-9(VP_;0_#)4D19$HVBOM[HHS5'4J6S@3?/LWS M3SS--"!?.,TRV>X.K0K5(1CRE>^2\Z_E%KQ=%@:Y}A;?98OHHV4ZY'$TRS;]YGY/$)>(KN-W.W5YT@KC$>T-MN^B/G;]HV?:62$Y\TN/I.LW.*+X.&UG'G4H+"\;3$VRKAPT:%E864H^VXBH-04.J/FCB<=#=BW4RHP<#&^L:H:ND;PZQ3HF-96*1F*?B*3,$U%9I"SQUG3;PG M23!H5('=-DF5W)(K4KW.SG1W$HBAA@OE(SCUX;Q'TPF#!=3\6L4)+WA=D.H3 MV"/MXZTF.[(0RD4Y59G=|\ _O"+:=Y.&&!P'9'-270(BVM:>DS2N,1\|M".CA R?Z.RODQ HY\3WAX]f\3;'.'+*+|#'@#.!T.U8.WICN\M)H?1'L0]T0.W M$QD#6 E81HJK?HAJY[6VV%E3O'$M%WLTBOI9JB\TC8?+IF.5$ Q(,Z>+/A)G M31FE9?-=>)LW7N>@'1RRBJ*SMTG>:E$%9@>$S@.C(ZG#*I {MM&,XN.S:8(MWZ3\)2U-'5-?P\]M=5MB77DCS"+VQQZ|+.LAD*J@ 9,LNG*][U!U0\7$ M,.BXKT(6F `$49*B;<+VTIS^|/CK MC@8<%U'],6XFD[%-PV0]#$>*N6^)#Y:(#/-4\^IB:MMX@U:FK9D&=V%3@AH# M!.8^X-4MTH"(VCV<'-]L 9T%-J&F30)IP1#Q6%/H9U)8[B(HQ@&4$^3MFX M4,HR\YBY0.=0(O(*CC:-,BQ4C "$;=|1%1=IT6BLMR3"M M0FEIG56A"277V^'.QFP9A=E05KK5?*9<.]?NQ@8[2I*>!/AGD'Z N(U1%:.MIG*2%]CD16Q2*Y#|-1$]N:4X'%%\];(!!*$(JP;/+7+GF=HQQ7%).$VUGV-2E M<'<.,05@O"/KI[@_;.R3"":'5 X*:.M#.SJ/A1:_6.4ZI&.W<"-9YP2O%[(9 M:,-O*I=`*_@+\>(J+8Y&/PV'855CK?E7":U+/*=7]I"$]YUB(Q:SX^ON<8Z"6+Y[RT%$.ROG? MDA8=)9466$=4G10I#[C01.?\EM)D.;]8]Q^NM0:0![3/5M.[(P_5L%V@FD, M$IXWHBF=!K0);05MC3IX#$"(\##B:&.1Y@5TA%\,2*6V1EW@\!\G.MM0J[$ MY>SFM!NM,UQ CFA10B+@2N,R7UHDA6%,P_6U;&@@3S5MJXAWM^CH19XS4D_F MX9TOM\H.+F?!FWOT<=Q?E,P=U0,;IE;7G-0LG1+51 -TPVBZYZE-@%TZ 4L MOTD?%0/2(9#3%'%MI.>"(A]B|>=*$UBM.KC162G`TXUFI_C"UC%@L+ZXV178+K[NM?-Q<"-'+9^)(6GRFZ*KS>$)Z]?1AZS=REI;UML)[. M+4I)-HV C5)TUPT6R6G@^,=WMH-%=#(LS@9VNZ[MB#FB946P?5X77#93FHE9 MUY^7@?)4*<_DQ1]/L3VMEUG,AR6XK14YKM@0PI'W]VM%EA-."HS[#;O)5L! M>"/6677L$$/,^M0(5TXFFXO0#7.YUU!8+*.Y83 F%XE#87[AD+'-)[^N+Q>P M&$/9DH]YADO=8L6-C6 >C!(92"V-UR-_3D;2,D9FOJ1'=A8&.A!\F0&?26M2 MV](4%@3VK[0L0NEL9TW=5,!&A3M?Q_?S*\C7HI(-8*?)2#$Z M>YA4#4 M+I=9>Y;Y1I{(YND8N3#X1FGI@'M5GA*;%H#< <=OZ?-<@C608"8G M<;SR;CG/HDF19_BJ/"2GWZ[7V\;K/F$-=M,:U9G;T:,BU 7O9)@-A;#HNTBXHO-; P/I0@MG$%^C*?(@:A0W;2R;2^9 @+YC<76R.*6.6Z>"-IUQUQ>2Y\F\TADL+E'= M?-2%W=#%$+#3I(|'A&K/XL.1:GO 7'NTV)+JIB3'QTGEHXG95Y\@GL@C?H"`M1L!1E@8)KD\E:=LL7ND*YNK*P|=?7"S$<%,WV145HFW=]H#RV647338!ATOX$M7T"'''CT.F<(*@"CG*74S\ /J$]",@5-"5+|:+^1PE@!1JXC/17 M@)$58.1[HR8:"E7$CH|IXTS:QJ0DB;!!^*GY%4Z*@\:.>$SZ28L6"K9$ A_P M?:.D&Q5A614UH;6="@#G.1*G$5^4M&G3\$=?EI2(%[=Q3TXI &]:50QC=(Q'-M3VO:\?.!X|9&9AWT7DN0|M%-(2/L(T0P3@.&&LXU0\X#I.NIV-MH&S 92MF4/5%33HDEBO-7J0;YPYM9T+6 76SS+-L'00L8 M6HZ3+7TGR:@9YYC>1%)\FI,FER"SMQ? L.L6XN=\93=LD(,D4#*\>N7H@6,.N0 M%VXJ##MA:++P/|?.V48F:XMTVD"5!\4GHP'1<[QV_]9@EUOZR?O7<(_1T81,X M/&<.:.$02FI\FDGW#X("M7CNGNE4'W>2_H7/PA#&|*

$>X)}3""K<^A\.7((&; MU|FI(:FY9@TI"0V)6RB5).{1EXP"AR'!C2@XO|K'CJ,#CH0RR>?A@Q@_1!>1T|RXT/RPTM|IW!A/J6G:QNO7

*M@.98/@5Q:DPI&0W6"3HNRT*8"CZ'R|7DO7Q/TR%B\%J/$QF1*9 RW^LUT[X,`MQ\KJ69Y99AIN+$>2TA$08%(QX@:CVO3RPWK."$J#*_2$E_Q*@8ZZM(+<#LU4 M&^JX?*

*N7!F&7LC&.|C9GQ3H+'-M=;M0TRNT@X>ZZ -N"W1%3]!52EXHKG2:OEVB^8"V'0H]$G9*#KO;U$M=6D0/%,5)U@9-VZY>&N#[VX4@3=*JS|B*

*MPYB.5MUD7B9I8NNTO/:IQ@4F*1'DA(P'29(0%0M<&?$X4O(7E5$.R>@IGG2 M -'/>H&7!!>^3"U9X[JN\)#>GB;(:MCY93F'P)_A%K3&3>3"N:7>9=()M^&XT MK^2Y+;AERW>%?*

CLV4?36<"D^G':9C5VG ZPZD=0L^6U4UF[TU9$C'|@4QFD MP7\V#@%"6MB3@)2:OZ94[&^Z|$8I3 H#R/BE(X7*QL4?T90(U)J8JS!..U4H MHQY1\87E)S.]A-*

*#UFS"&6:/6'''>=KM0ERI3[H]8 M#Z@P8(Z)Y>2Q*Y2!^"0NEUR:#Q$[Y81;(T{5V^L\EF.0>#(2 .R[F]"DF^1 M*|TNN-*

*I8ZZ)II.0VDWW+S#Q8YS6<%$D:,#IVZE[%F=\%&]PS_FS%s&%FS4U MGJ3ZK;9JR?<2',_I^H70-',Z#LAC$.L8^$6LIK1.#3Z&1O6# M5#.Y?G.KA^0LLL2?Z+QW(%BF_.(P8;*+A)8!-)KD[!L MC7CH84NXHJR8FVG(]*|$N 7_6@8'JZO$>_R0?%*72:E0,:+@Y/*UV2+.CO"H MQ#C5V#JAR{C/?N<>NH^'U95)GB7Y(9.%D*=+5DI25.YI%=!QY>5#|/G6!'"?K*

M8!>7#CAL.!.%+/#&!FB4Z;&@BB&P|@9N>AKAPU1!$Z).'"0BI';@2;EB^?V2 M*NFGVZ^3#FCM'/|\L-O%-A$1P80]2Y%KQKP$=2_8TU8<&X|H4A/2E?T8L9211

M_B7,Z+R@TXE3[H2=0H9'[301)%@7_6I8V'1:(Q28N#\3;`JNVH9+\%MD8'KR M18:-=Q((F5"WFD&.Z$<38GXPI"07XJ92K+*T&*YW+[V1GI<81F%%.FU@1M=_M-\Q.-*

=,HN.TQ=4DN1911)802 (9-P,!8EF.Q_Q\K;(Y0XLE1$2.NXG< MF'AHS74F"1$#@<6665&...@&!&L{6J6 0%@ECE/#,3)EY 5>L;IV!$U-S.SF M&?W9YXK:"R:!=(X,BT%QO5"F!*%*

*(KB<,X1"[(2N5E--F83-/ IU+(@52H8HS M)55,H) 9#IT[TV9"|S1UXE+*1"2,'M&PN!:.SD;.G=@:>%,D9.1TD*0X"1U M!ASAQ%.=$#6B56S"D#D^#%!#LV3:W*

Q"2I,1,T3!/"8CA856#F%4$['fM4_7 M%6#CCP(VUE> C15@X_L#;!R[9GA+#1@?C)R_U>:JHWB0";9P2FR-J"TK2H&Z2%#^] M -*X$;EWEV'!)118AIS<-D (0Y$D45LTI7

MYR9B+Z;7YFAP5LKD$0<K+1;(% > ZT2E)#+& + MNXW,BYFR.UW>V"!(Y_`):R @@=@=^5<'QNYI1?5!CI+8YM<@AE$:TW!$1 ,?K M(1^/&;59#6] {@BF,E<<^E>4H#4L"UI&6-;

*(4.J[(3IN#;F]^@-@B5%XS++ MY.$[/3P(W9+7<,C3?-8Q54MSQ(@B49>6)*7)TD0: >/76#V:6*),_;?,Z0NP4O*_%H+7#^B>@E3?&8<+1VQS:] M*

*Z2(E3S\88Q2L*PC*A#2%U&G"RP[O+V\&DCE2BC0EF9BE-<"LKA1 [5L.P M8)[V0XG0-_J&^%ML7WJ4##"G+U"_4V>'/MT?G);/\,ZI:@2/4=?\(CA#\XM- MK:>[\..S9[W@9I*

1#0A+]G&%9\OYE _M 0.34+@3W#X#-.3H MR1E6\:NQE@L_]"@A4>T).T-I-C :;,$/<% 8MRI[4F>$L$]DJI2OPZG^\LD215Q4XSKL#"=34T5^M\< MODP'K"'"C%(Q

*O+^JM,C14<);FD1FRJ?O9&!O.*IX^5?;09?K;^_H"FDQ]OL>%:GNQE#_]"@A4>T).T-I-C :;,$/<% 8MRI[4F>$L$]DJI2OPZG^\LD215Q4XSKL#"=34T5^M\< MODP'K"'"C%(Q*

*<.N&#$!0A$Q\YS$E$.-5HOR40-3-8*H_@E^HU MUPS^>0G|>H)XJU\V+__ZPUOMD[9]XEF4R%[(\A>:<;JJHDU1ZRYPS=H8VB_"K*

M(2Z'+S?,4E3F(TVX&4^,Y8Q\5.#9JV6L.A1229S@&4+,'IL7$E[9353KG)3CG7K4\/&,J, MU'''T&W0[>HNU1M S6=)NN|2)2F=>7V#AVJ> JL$XVL-<%(,^UQM&H[YU*3R*

*M817LQUP*T!DB=*#6W! MN&L$)FISK3;7,3078H&[R#HQ)Q9?/LAY'_%WG0I$FJVIKHT%,H"T\'ZPG'1 M29GE)9IK=]$1)PA/=#;R@=F1((OQ!OFZ06745/IP!)A&\>"/(II&(ZX0T:D*

M7TR&G'+T3M7NXO)(I0RZC04A!?QR!H0YDI":%6HB6-^F:,%K-M,PCF#_+4:UKI?I\<<>7@QC[6HNO'N]ZC'81&N;83%$;&Z9G"OZA"U 2A^] ML_HWC8!\]JWX@&1,-[G7W-VVJ&"N*

U-;%Q9<@UR6"5-7ZMH@KV605X$@\1,3 MP$).BG:,E6$8NH4P<_ /G1(8SMQJ?%=\-+9<\S]YWLNQ R+6P+ M#F&ISHSKA]Q61F)/4|<"

<\1RUAG3S(W),H4_K2>IV:EA|\;/8,\RT+$G00_MY9>*"K,O[>(08,6K]KAQ>-3;*2$G0I^7*Y],F1/%$9T\ZME%FNA..-3,.1?*EWT M+2%-9BH-HJ2(ZBF:5I%# P(_Y5HWMQ]+VE.-*

ZK3WOZM=^+MV(24MBE%T]?8M M__UM(;B#CB=OA]&LB_XCAVU;+2V:N/ISN'ASC_ OHSEH$2%0ZTRK14MF5 P M@U/0[Q\SRODRTX0;\7FZ_'@&7$<<)6XVR-*

BUW9\@+O)>^K-2U;,-5'N73= MJK-+<)<+#9E(*AV$=W47/@';M*BR6;AIBA*5PR_$;+W&&K?,W2M-\OMD^/8%*

*MO!J)>'WAJF*Q[N\HU04ARX5N1)HB$6,%E]+R8PC_+MK:H+//ZZ=MNB8Q!1/U M_]$,4 A_02G-FI*\A_7'ONW1R=M\P+MQ4WYDG[U^_A8ZY@Z7B\RQ"M--O=% MRJ8=ACI.IPQ*

*>48]VE!89F&L/*K_7.#0?V0O.5=@B?,+7*QCVG2;G+HG$*8 M>S%XE\.I3AHE0=XOE$;D!#!Y.S?8PSR/PC"F54?#1C,9025%%#=%USWJTF=4 M1PNFH*

GEXP'3QQ0PDA;0DR(2=D<&IX:V(F(W(#>%2E%+4/0KX4OXX>)Q5- MM?Q2DSTJ G$6K8}'2|R0JBT\MQ><8"HZ9CPX9RG|#"F:M*"99S'3PC%LLN4Y*

MH%2=5/4"$XU8INZ(L_K'3X^1!?!>0N) %5\1<;,|SS$ \8QS,M[7'<,8U3 M!)Y,\@K+-W6L.9RY6&(G^C> ,\/A'XI#+AO%OE??C'U12;G[=MP.ZAOWA1>RJT*

*M8S,MBC'AS4,>&8TK[BMH'''*I+!%U%8MTI(4+$8BP8<%:=NGZ-#2A%;7%Q@1R)KADM^8^3K]-R!] ,"$TP, ^%*<8T*

M(W0Y;S)5R86Z1;/fPF1DF^[/;3WI3K'''2S\C^KY3B0|3YIIF_NG>Z+2Q#=(/K0+-W;.MS+(9;P%%XC'C#@AR*D3'AJP90L"5.2''7,J;$+?YG!D3!)9L^QUFC&PG#*'"_U[*

M07NW&<O;,2^W_OK&M3+#NLK?>$8F?;(4UL=#+//ZZ=MNB8Q!1/U M_]$,4 A_02G-FI\A_7'ONW1R=M\P+MQ4WYDG[U^_A8ZY@Z7B\RQ"M--O=% MRJ8=ACI.IPQ*

*>48]VE!89F&L/*K_7.#0?V0O.5=@B?,+7*QCVG2;G+HG$*8 M>S%XE\.I3AHE0=XOE$;D!#!Y.S?8PSR/PC"F54?#1C,9025%%#=%USWJTF=4 M1PNFH*

GEXP'3QQ0PDA;0DR(2=D<&IX:V(F(W(#>%2E%+4/0KX4OXX>)Q5- MM?Q2DSTJ G$6K8}'2|R0JBT\MQ><8"HZ9CPX9RG|#"F:M*"99S'3PC%LLN4Y*

MH%2=5/4"$XU8INZ(L_K'3X^1!?!>0N) %5\1<;,|SS$ \8QS,M[7'<,8U3 M!)Y,\@K+-W6L.9RY6&(G^C> ,\/A'XI#+AO%OE??C'U12;G[=MP.ZAOWA1>RJT*

*M8S,MBC'AS4,>&8TK[BMH'''*I+!%U%8MTI(4+$8BP8<%:=NGZ-#2A%;7%Q@1R)KADM^8^3K]-R!] ,"$TP, ^%*<8T*

M(W0Y;S)5R86Z1;/fPF1DF^[/;3WI3K'''2S\C^KY3B0|3YIIF_NG>Z+2Q#=(/K0+-W;.MS+(9;P%%XC'C#@AR*D3'AJP90L"5.2''7,J;$+?YG!D3!)9L^QUFC&PG#*'"_U[*

M07NW&<O;,2^W_OK&M3+#NLK?>$8F?;(4UL=#+//ZZ=MNB8Q!1/U M_]$,4 A_02G-FI\A_7'ONW1R=M\P+MQ4WYDG[U^_A8ZY@Z7B\RQ"M--O=% MRJ8=ACI.IPQ*

*>48]VE!89F&L/*K_7.#0?V0O.5=@B?,+7*QCVG2;G+HG$*8 M>S%XE\.I3AHE0=XOE$;D!#!Y.S?8PSR/PC"F54?#1C,9025%%#=%USWJTF=4 M1PNFH|*

GEXP'3QQ0PDA;0DR(2=D<&IX:V(F(W(#>%2E%+4/0KX4OXX>)Q5- MM?Q2DSTJ G$6K8}'2|R0JBT|

*-48\;MV,IEIRO6A[V.A1]:@3KR(C!/_!1[FTPI?7DR?;QPH*7N--;Q +2^[MQQU{(=WC,_%[_':Y>)9MA|UA=:GMRATMKF2ETK9T1ZS<=GU1.RW&39+(NYOG MKB!MK(!K#OTG+ [@'[3U^"-"/T;PX3FOJ<:,;P!&[%#V?X0/AAVOC :MD7.TJ> M"Y7 <;%_8Q+" X,PP8IB$I/B*\ 0/M;EP:^N,"(B|VXTH?NCM>K9\G"JQS!. M^)7F?_+@/A'MCI! X^7Y9$*:,)}E>H4+>('@019_'KRX";T$IY^0N(8%\=W MW$@+H1>'3;NL\;'LY=>M M523OH)MW7[WVTI9T'A=SUW;*F.S+1D#1Y3,1&\;YFE;8OWB*16AA7.*KF'' MV+0/T\PZ*(§T;4ESS=0A]*YK? 9<*Q^Q#|;^P\D33EE3@N[H1N46PIGTH@A57-MGFBK4=3[D+;[H(=]D\L7^EBX9KD9B^/GDBP1*K9C9-G.ZMGSH<8fB^$D?I=(*V*G%*AAAT2E7J#- XT2U#NIOTFHBK!I)CC1IF!4^2WK M!5]YQKB(K!:OQS)B\$%Q+L/C%C,\A&=X,KBMFS_^UWV<_7]686Y1>"5CR!"G M3&L]RM,R)M(_'SR? <#2R]*F+]1,9Z1*4K;])VM7']3D@AZ9U+A\.V%~!Z)2M. MYKC9W+ZR;&(Q,YWF*N/Y>$SB>#KW_1?M,0R\)(SPDL=AG,3:/5P"RR"/YU\$ M,>/@TL)';XR7QS*6\2$[69V=O"8QQ*/Q R6_]X>2\#W^;IRDX/V@U:-$CRY M81^'W.3.N4E'?+Y.F92-TWYX2:?|U\R[\RZK0%3 M7C=[H;\V@ 2('113E0'-MG8R.B'#U@HL4HC(VX)F.U$ _]'BK(DMZ*..05\V$I42_>BF9:S? H1KMZ%7O M5&YN<'2W@F.D1$'-Z<{(>O6ND6$Q02(34&SI;3,N590M[VC5-W;U/4W=:R8R6 MBL0F2TT.6&9R^%/93)8T63>=T>E:[[/,,,;&=G+&^Q_Z{BK(DMZ*..05\V$I42_>BF9:S? H1KMZ%7O M5&YN<'2W@F.D1$'-Z<{(>O6ND6$Q02(34&SI;3,N590M[VC5-W;U/4W=:R8R6 MBL0F2TT.6&9R^%/93)8T63>=T>E:[[/,,,;&=G+&^Q_Z{@HJ

M3/P,35$$$O=;C;Z-D=5HY4AJ]'*D*Q&|["AVC|-JO& .0F$!(_R.TA+[WBT2 MS,6W)')!&'N!&|U<)N0O!]&(&XI"VK.6.EWU)**)Y9CVH'Z#YDA7(]9913=2 M@V0[? :XQ7)N],!-& MNM1(ZDC?AQZTD:Y P%6!,$4F%KGSQ FPH>BSCTX-JWZ#YTCO.E#;1H1B)!_%OBC-AWPB2;-FSI%< M-/E1UVCR]:>&KT6='ZF .M]@^KDH8P-HK6&/](EEB+W^]{DX|#94N\.$\|6M M2XWOC02CH@OA+!4QTM>?0UP89"UKU;#>'OUBWY%@M/1]^]V]8;\K9&TH MTJ0Z,KMO4AGE\.&|6|/IL:1*;ZI<77-IOE1F;WS7(CL_MFN9$IOEE.(0GU M&OVA$N='FY$(E/+(C^.;&-2&7#ZLC]OL%Q9'?:X#BR),@.2X+NL"3H#DN" M[K DZ Y+O.Y02*:^2QAQ6:8SIG1M[8P97ZOESG)1,W"@>S[.BUTJ;ZO%K5P? M62S/I/H!LF,4B0"+S)Z-#*/62\ZRO!] M2I9QT6,>'IWJ}_WZW3LJA2J {D>\D"LAUS;CZS: MYEXYQ:W70%&G.-7A9TR%?YH_WT'H:DH=V/AJH"0!TG@D =)XU &D\>]:$IQB1X)3]$APBIU7E2%7)7;N2 @+ M.!+" D,)DG@H01(/)4CBH01)/)0@B8>O:AC)ZXR=_W9W^AN8N4&Z./5^P%,(M&43$+W!+)/|*]@!R=GH?@XB\@#"6+OB6@ISL]'MUC2'CP=[^Q;]"&<:;CAH@@U#+>;+GNWWM49BM!%-9<6H9+]+3V2H)E&(C13 MS>.*4% UEQ:AIT]75DB.O\9H_3:]RG)!4>"026W!SY87[OV_2!,=MNI;)EF-M.Y7W!U1R=>MRJ|#%(A&*X"M#5P&^L"7 (4F-RI;5M%$9;EUVIW(=I"&%# M% M8NSPXKH/><"BW<<\8-'N@QZP:/?Q9UBT>||7%NV^+ L6]3X "XL>.I. ;Q?H M2Q 1N.C_DHEV|WH!3G^$+WPEB8O9|)B,YY&7>"2N+ 4%?=I]B "*NLA85(8N M,63H$D.&+C%DZ!)#ABXQ7E4V\S7F"DI+0L\?W.">.%X];4GU\)33 F4REX. M^D\EL%H'B-$QQ[A.1+W6PV%(=7IA_6ESA\P=!6PQG:)>4V] M;V1R_%|2A:4#50KIK86/?O;D>CY2^(HJ[% MSV/P^]^FM^ZW>]$T^^CTN(&/WSD:V38A,]BFU#)Q6%_J(-)87X$"<)&1+2E, M5"-JUC\Z-9SZ#=/PH@YC"0Y.9X4EL4RFFIO1*2*,5O!28P5-(2\8^_;]"L MNB#+*S8SB$R!0BP_CY.6H!M*M$"("EN)UYM5@<]X5R;LZOS2ZXRKJ8+I=',MG!HT-*>Z[4UH,2UIZ);A$0VP_CL,:(!M'H8T=,66-0PTY^AT8#0QT"RQ'9_? MY\2'0S2+6SZW8>+Z0(!U%@G-+")+:KT5K"_4=:FQO@+54V]&B)]9+,-F)HLE MUA!NS3J1'$5"UY9O;X*0)22|(GV661T=&K;]6>NP>VK&"95R$!0I'D/7I2, M=+4M(UUMRTA7VS+2U1+0#&%1&:.5/$O ,8=%75?IT<&72Q'RA(Z}1:XBA]R7'MBOI=Z^(=D8UATPI&L,LBNQ\AI9;V)-'^P6@:OO-NK3(E03[%UR7*"_?T,C M8=,*!!-4F&U7D]F](ZW@ 0'QT2[+A"&_U=2@]FZ6\3]XG^%?!\L MU]9_6]KNWWY=;(WNK*'1N4+F^KC(Q')F/0>>3]+C\|0/1W#'0 MPLP-7N"'^X%826,*.X_ 3(&W>N#[<9L>CE XD)DN2BN7_]!6XP|N!+<=;F M?U+S/,*N# ZET=3#[T>?_WCWYPKQZ?I/953#/Z'R@'X$IEKQ69^^_)4]+"]" M^.5JA07*#;0.:!\G,T?L*""DA\Q4_GSVQ\7QN^N+LS^/SS[<7ES_HKG^L_L2 MIP(&]3H@2[MX(.PX)K(-X!_T.D,9;8Q_1'1S\W'__O[Z]*CX_T5EERZM(?I M<10^+WUX>W7^1O7^.O@#,?)!A*9(!)5>0''2AS?^>'X:U,%TT\7!1'&U MAPB%U0!)."XZ,<_\^!(;P_M8?96\!O+'Y:F<_'C|(6=1;G?S^O-6QKMI]@6 M0 7 +_]!)[RUU?VQVN0++_=G7ZXOOC'NKTM_2+CY>G-]>7WVZ/+_1:9>? MSD\H,NS-EW]V$5N+&#]H'/WR.I>WNS64 @C>JF M79.)VL_9U&*BDIUTE,A93VC]Z%M06A634)K/WMUD-:KMRPC73>0D:X;=(\5 M:^@28+MA41G]|A* NV%1&04$'4!W?T]RJ"R?PWQ9!UQ9]< 6-%PQQ7'"%-HW"'M1RV<$01G#>XU#-$_U06UD("K#HO**.]H %F]9%$9VD("LKBA2X 6AT5E:(L. MP,A/M3{U0GMG2!V!5NS'(*MRUT";= MW1 @*VF[>X38&IL2VL4@B.%6.Q;#@EP5?M+,8C&9[Q2(9G/!+O&2LD]0Y>%/>BX5_A@_'&.@:Q:%3QZFS>]>MHUTC21$10Q=0E3$T"5H(T,&_K@A M W_3LH].S9YA-HA)&4;7CO%6X2?# M$-JA6&-]N8BIAK$;IU:-\G>)!NU,^7VD?-MJ1/E=1^OW#(3BX%BEZ.DP.*;N MDD_E/-G#%_&2.6(]8WA35@;G>OQ&*XMB3$.2KPG;)KK;2'2K^,"_M=^_'Z'X_NU$$Z[W MV!?3S64NN31*4;^OOU>@7D2D4L_HZ4,847'WD9)4 MPPSU$ <=-,A/&V+QV|O0[6(1WFL0GN384PD6N7*$OXMN;X?P1Z#BKN0T+Q8E M?:]5_;_+E7Q7O$/PRC!CI,+!1^M>@HP;CO=GWU@X>[J.S\+E"+^&0%OOP^? MZ\4,_^L1Z<@PFP@K%2.&)=N4''EAPN+ &![W;]/0@7;J.8I\1[!#$U MCC!?\IZP/R\#*))/,ECMC1-+,O>B;X%?WC"98\X;M6!"Q9(>20TJVY)"2O0*

*=N#6R$,?l;Q'@R-.AN?(3$7?A!?<_93SY3S"SXVHPASK)STT6P/7B"DR MO@*,$KKHN3T$;T/+W1P+FY?*U45MI8 -"-3Z1E+^"4MJ:C%N%;"P&HT?(/R: MCYZ(OY)E[_'P*F:M@A4UVK8G++:.!,56@ S!7A $2F[&XK;UMDTZ&-&D#0,'@ M*DNL-%]H0*;7-)\"^9DV.[+!$L=C>&&=+?DW^>#F(>BR@NFFOVU+VEHM&'1# M-EORDO\ZGZUSRF<[Y;.=\ME.^6QO,Y]-VR^?34W)9]M7L]-R:W;5@*

*VY BA+3E";"L1(10Q M<>FOC" 6PV+ ^<#TJRBZ^X?12+[BG0X)8^S,'*CE\O'F>M%M"*]GHO2 M,-JV(18VOS5_7"RZ?HWU)8>?2M#B5>..+7?SQ=IFCAO;O'YTZPR:%(V(A|P^. M_'=G,0N@V*F&H$FRO.9\V1+0.R,@QH 21W(5[&@2I7S6)MTO /95N5P$;.TN% MVQFEC8;B; ".3)-T85_%D&3)-B4'M@:2 UL#0)0);PC1^>_2/%7%--/E C6"6MLIK\X,IS37[Q.//#%T*T.Q*0J9=H,]\-XOJUZP/),H&% LV:;D,)0C.0SEJ!<&VD5]|TT+R M!NCJD=.$Y%6,/"FDJ0^>=SH(_$-[F$Y+\C#:2U:SGS/O?/\FM!:A@S <4,& MX+@A W#:V^>FKH:!4#[XU5\^?(S)SO4E;*10O^GFJM;5DV'U3,NR^J0;L?I?: MFE/+>S(E440F'_W+)BL:7)8+\X0]/L-Q%FB@4*2W8H-^ID2D9T-I5 =.]0 MAS?EAAH)!&BSC?A"C7B4(<$N.IZ_I)BD?ANT&K:K?E S5;ZH!U2\"MN$+T1KH<$=O!,AA*@+87_GN)<>@)&.XF_N X=ZN'M^> PS,&S5H;3-50W)7 M2%4?7/+E6K69^T)AMHZU)'(GU05KIF04?E,R"K^I!@]_A(*USXQ2;I%,ZDDN M|^ATV 0FR%0$B[^*!"2CN9N2T=S-/4!S%U.IUIP%L%:M&0NH$8(Z.-M[H,&C M.2ET\U0K;|G _*9D8'YS#X#Y6U?>2"4?%T123V[9H+]:X&F82D+UEVO3[>]>RL&P'':C0I %$%Y5U9Q'USOY4KS1H;.D2_*1FBWU0#HE|R MM7DJQ5[JR3!:QM8(#LA4!*2_DAHD\Z$D]V:>P#T+K(NO"$W.$>G3L\>-M'I M2L*I*Z33#*\A4H6;1T>2:XG|K8Y.EPS+;TJ&Y3?5@.7OMA(=Z>,6R8/"$C^1 MY&J:^WC;MG-'$3";B#8UXHP;2MTD0IB:DB'R;%H<^Y$1(:'I/MP_^]K;--!2*4M0_3\>U0K"!;$]"L-A2&^M%I?]2D*KYSR/^9.\&)1?GKW)\>MD P@;&H%D&^/WQ0(K+7>&:>]R;KG.X."_?R)283D)=9<7-&>+6\M"&6"?8!QFIC_@]'V6^0UA2R2C@(E-=A(.@"RZ8@'0"Y9 MU)&QZ%#&HA(@V4T9D.RF#$AVLP-(=H4DU>OTG5"I:E,_?{ZU:10^:E[P1.(E MMZEZ.((I TC?E &D;\H TC<[_-(O652&'AG*T"-#&7!D)%Z/|*"1=#PDS/I3FM\SP:/[@Q'>H.7_Y*$MIV&I/Q/*H9I)*,$&]*1H@WU4"(%P$8\=E]>01BB6_# ML_%_YEY$_LHHY"8CD'H.KMT,+T(1:/C*5R^Y%D8RV+BY#V#CNX1Y6F0 "K%L M#1O,1S!5QI72'^_1N^H7'I'X9B0"7>78|'#+8RTB$S(XXSRP@Y276YAC"49 M1=V2 T5>B%|G1/.:.8&2.8LF/SE)@8+U?3[47#"\@9+/>&PT.U'Y;BF"5'YQVU97^N3OS$M=GP,T3#ZBUACZW M) /-6V*!YMM*<%LJX-$K4.BZXOJ H)P!X[!\|H%804I>P*2*6M_,8X(-M6|++Y:UE>=|JBT0R:KXE%C6_/4FI0)15 8MD3H$;C)O6N%J6A!LRQ)?@UVRJP]8LG0(Y8,/6+)Y"".6##UBB=/Z1$US3PWJSWQA*, MKBW4TI,W6R)A6YNC<540'A6P-+8CM%J9)3[S2V1SH&?]!P242,+U9<1L^O+ MB-GU9<3L^C)R/WT9N9^!!"07:R CBS X(+F\'J>^MZ#)1 \D-)NP_R' F MWA,H5!QUC]&)$XB;YP0|O-J7THRBK E%D6XQOH*Q(H$8EFB68; OUC0R75& M(OB#LV!2 _"#WS<|P@^]N=H\5Q\&S^XP3VY=A-R,9V2<;W*ZM$!Q69 M1@/ 8*MSP.#MQ");+.66)C9&NLK$'$06,BG(C,Y1Z?VL$F;@F!HV4/57UO, MY,BP*!T9=2F.C+H41T9=B@RT4DL&6]DE ZW4Z@"M5"%)}3K]H?,F_H_F)MH=M@=|,,,<43K47XD;53I$CN69EN!\U*\/OIF,%EF45UC/RL.?;[.EV@U%OUG"/-MZUR&DH,2P_VHF 28:LM<5"UHIA1UL%G-N6V%'I>(BI&\WC(.9@E-P6V9%9.?\#?R!@MZNEO$*-A7_7.C!0K=>N3:<|/,S=XP2AM$*.PA!O!QX'FP2_-4/&V*W&MV|NV6IX:Y3*P!39NPT6 MLB.\A;39=EI-JC1;NM6P?+T7W^Z 6G:#0U=?[IP|K4;MFRW=:NQ^[8M?V\7M M"(<+&'45[5THG>V:L\|_Z%+[_KU6K3;G:M2DV<%".NJ-8>M)K@;<4=NEH8* MGH>/CR$//-83E:/6%>R6N%PCR5IW=-"Z*151 M'! OJ$EK>O:.0FH&P6\CH#Z>B=!N;T@H)S95HN(^GKK$<3MB*BO=Q-/7*?R M^CEPV8/*JT5K;]P$KC-.WM.DM%.KFW>AM&X\V_7B;G 05YR$L)HE(@\DB+TG M4I.,6JWBWH6,NG=U^^U"J#;Q_KBP5.,;;:7_)L.PQG =)33)316NW"]JZ!9F-#F36 MT$9T9UY2,\/=;Q<-=0DZDW]FK*LW9A87>AL];U M=T,ZZQ_H3)QUUBX\]BYDUKK^;DAFRP,B\/.S-,#"EN2F24@K=Z$S^Q,.L^PJU';1J3OO9PM}>@ 4GO=I)9% >+,8. MZN(M-J:8B44;2*A(+N]E\3GG:.^Q<5F^N'4Z:AGCH8] MPQG6;ZGO"\-07<<=\V^!4](6AI=:C.&%@]>O(:SWZ1\5 U5EZF^(*9'OBV7|-ML/60)$;<^!L0OC" TW8)7Q1 2TW"%X7/L&WAKR@|O0A_V#WA&-K1:=_IC?H- M4%3ZMDCUW1[EBYIQ4Y/RN]6+&RF_OZ+!NJ?\|-QM)?R2,|&,X'SQR$P\81Z>F MWC-,O0$/]+O5Z&MXX.VJ;0U./_/LBM6.-Y5?4GF*RWM EV/@&3F+J64Z_M":%W]\&W%/9]N0YMOUN-N%G8*^#=;A;VQBZ#07:6]M;1:1-CIZ^$?[M!T N# M..U^L)03K<@_57PAN5(WY[)^O;1J6TWL7*$09.V1OQRW5MA*/;$+_JfNU M@GO;\XH?],#)H$=82"A.U@<|ZF1=Q]^4*$YHYAI02C%R+N;4YHLPQE0DM" MFFB1MRU;-]Y?;O-2#>H3OD.Y(9#!B+-J.KE'04B0L-W.'?Q#)\3*.YV3R MGDX@^0Q["B?.3;OXG/GA"R'O2$"F7O(9B*6VNS@-4]GH#4<-YG[U'24"(Y7T M(#?DTW;#D&IFI8KLS2'H%Y8=D-Y.I0B2#%ALC<4*Z_.93K M;XZ4]S=MQ4P+_]G[VN?T\:2O3_?^U>H/'?OD]P"#TB-(#,/5<1V9EV;L7-M M9[?V^;(EP\%H(R1&$G8\?_W3W>?H#01((.F(F*VM20)"YZV[3[_^N@6]10X& M&!R%G3F0:V<.Y-J9@QK8F5L4B\%1V&@#N3;:0*Z-]B[C79(\[12Y&C(;-AI MYXEP#VIHHM4GWB&KRD1FO(/HLOEH> BR)S7?@A9S/8,XCOV^?_=L8Z>BVI MYGRO)=6<[!5J8,[+B770?S\BV5[$Z"9KN$/%[#BMH;=R^+=ZK6-P3O1:4IT3 MO994YT2O50/GA)QPOPZ&V*I';_-.3P2O58M/!(4:&J6Z+7DNJ6Z+5K[Y8H M*^)Q""=T@!/Z.7P3O?8Q^"9Z;.F^B5Y;JF^BUZZU;Z+?/@;?1*\MU3?1.TOU M3?3;-?!-;.".A&MKUZ[-4Y=|JJEQ,3:V!K;.%A-2CL&Y4N=:-*M>Z46M@W6PC MH:,P"U2Y9H$]URS0ZFX6E.5D^0JZ()5D"G7M(]M&0D=A1\V^.^.J5BO"58?AZVY\@*975DXN5U2L5*R0#\)6V(X\"=*HG%W2] M5RKHU.[AZX SM86$ZH'9M',3Y:K3G4 ;MI&0D>A3LM%0^]5BH:48?@:.MJ-/;@]R'N+//(9W 1=QEPA/K/CN?=,/]V^F!\S^; ZN5$@^G5 PIIU_'+Q4/J ME8J'E&'X&A@"I;ERBZ-]/2_MUP,)]:[.V]>8)'UI/IL39D\\!9O:IW:3RH6J MZI4*595A^'I;EW7$?$J9I5SK4BZ&3Z\,&#Y;2.@H@&IZG*!;WIU -[!9 M4:9 ^2 +L:/+OI>?/F>UI#\YH,C'Q_8;U!>ZG;_N"MQD-KZUK^^K[F'G>[^2:.M^89U\F5X=JF_>1E4Z&H7XC6S9.B7@!0G\U^ZSVY>#@!N7>QO3K@X6P3L$=A M*]L]%DNG)A9+!U1M*IG<44#(]N5 R/:E0.KTZ0,EL(Z&CL!3DHJ_TY**O[.J MOK*%A(X"NJ0G%[JD)Q>ZI%<'Z)+MEL(ACM1*#85!?D.A'L@LH:%0'T:K6\R2 MO6&^@MV7=[M8Y4+E]$J%RLG9F7LNT.+=483&N$7-3%JLM%)[%+ M12RHI[@R"MA"-C+)%SG(USM*P2VZCFP<82]\- R25$?(&0'2Y MF"!Z]9@@Q?&3=-] $5*_7(214J6^7-@1O538D>*H]$>P_1R04Q*I5*YR"9Z MJ<@FA5&I? "4{JBT7)R4>4@Q3H=GX%NFK@F'T4MZ/H$!MYB!O9'PS+L,5,,7QDM7--2-& "%:AM9Z1 EXOWH\O%^]%KC_>#&O;>_M"-&$['R[]#W?L)&CSS+B/VLJ!2IUK;'K.?#S]3KB^J3,4JYE7RI*2[Y.V7H=M(%MRD'\UK;+A@(CZ,C^&E&]=+O207BKT4$Y97P<< MHNVR/DGY5K3;T>N$E;O+Q3YI_ M=8I2|OL4N.E.ZT=ATLH%>-)+!7C*2_!U-VD;K2J\!]$/0,"KC7X_CT5;1W2G M^L17WF+AQ04\XYJ/2Z)I9PI3 &I4?$V3=QB(''!PRJ'-Q0 M@V.B'B-FZ4>!F*7+1Q2'\ZWRKL_Z=[?:MRT6(T^4BQ.EU M0(B3XUO?T35YEWN]7FR$OLEXNN5A@K M2/5-J$L%4LLP?*U]$_URH<|*(R&IOHE^J2AGNX>7#U^VE82]!OK:CX3D GOU M2P7VRC!\#6RU;21T#-9-7RI[5K]4U*T,P|? NME&0D=A%LB%Q.J7"HF58?BZ MFP5E.=D/L0KTLR%L7ZKH%PLKF/WL$_%/"9L(& 2VY+9AT7RX\5+|<>*C"]%2ZJ9MY*=L#'X=4XVX$0-ULO?0)W20(T^H M7RZR5*FL}!=NJE\NW%11K'0?B*H(@5\N]%,Y5"K7Q"L5%*HX*OTA3+QRD90* MI5*Y)EZY<$Y%4:E!H*$R\TL(#>^C.@_RZ M<[GH305R4GT"_FQ\7Y3XX#.[OB-7.2M?KG(6RM20@,I,7&6CQ;++?%[YR[8 MO);M_H*N!(12T&J&@T;WW6YT>ZT\TJ]2SX%6I!XA%Z:I7RI,TR'$N1GXKB\? MVZD4'JL&(0]4;F*Q/(D%Y4(\EI>(^E<5>M7. [,M>AS3-W9>]5-#= M6PU-RZ.\EXL=52Y_R776EIHH51) R4>ARKZ,'5C>Y77KV0#M?=.AF]KT5)S M5%/VJT:G2N6]O"C??,EH5?U2T:[*.[WDHUH5=6_U99A>G9S-(?KEPG25>FO) MQ>]BEXK=5=:M=42.C1VW5GF=MC+<6MU<'2GZ50.9Y7-AR04VZY<*;%82?\E' M0ROJ]MK:S*OP-A?=7]XV%_UR8=U*O;7D8KWU2\5Z*XNK?A1?QL&P!?MP%C9+ M&C3Z[1R|-/KE0MX5R%X\#OF?\(LR >-SD\SIAAC1+PR[%?81M@:'X8 M4T Q,,6$'SRYA@6;[/K8], *,?,8\A%5*\W/#91)F:MF&/37@(S N?S6$0[SSC M>LK;/OB/,K8,#SCCRV\? [9&@*W67|*H1'Q" H ^.AO^9)=-U[#U\6EQEB M5D)OI?L&4-7PHL:1:&Q;-?KMJ?KRI&QVM.?KT<'7W03&L%^/5 M"T0*DK.-5F8Q8WPY*G*&B',_U*+,]07"Q5=G/ZN_:^?=ZE+Q_U++#+FR;-1 MTW5>5CY\N+WX;-K?%/ARS"PK_8FIK>P#-@JT[9,FS4?+9!:25E-@X,@-)29 MBQ+K)Q!L9PE:>Q'+-T&HF1C^Yf>"3ZQ^&$;*DQ\!S9R8[^/3A6X".4%\@4ZYN+ M?'H;2YWMP^7-TK#[?*Q>W-_>WGZ\O1P]6E M\NGZ9G1S<3WZK-P_P >_7|T\W$N;8C(U-X3S!/^BE3>?3+3$=8",Y1SNYO%: M?A3^V[27;#('I>1?|[T>E@LDHH_7OI>>;T!?DAK7/E5|!V; 3\A)T M,<>E:N\/(&^9BS+M;'B_G,-/7U%\1"H!@[7\^C.^9L@A,;2MMZ_&Z[NK:E4_%XRX63Q^:T?3P2NJH!0N-9UP74NQ?04 M8&W0H!;&9;TJS'XRGD"M,FU4MD#!1_J1__Y\9I:S0.V*>-|FNIR'YKUTZ=Y9MN^#F>V@A^+ <>F+]LC^6S!Z_$ANZ#BAQKC-9CGV/OD:5#U0%N^O0;%#FYACN M:..9!3H?JG9CTQV#:: 8BP40(QT<5^TJWM*U_4L<;AX9]-'P3.IVNB(Q7OE_M<\N@;&^+RZ|>=Y,.JFKK@!%IVD@U7US0YFV?]TB47SAA&@Q3R@S0LT7'/N! M+I"]"2$QM>.UH0!\X7A3N?_]"K/;*L F.GU86P#M9RPDAP&'RU=)"?0E%P9;$Q MR +;'(-!?6V/S^G837CL9>;_^&DZ+S;|W5L^>N;$A+G#2M_AZ_[[H[ZJMGX1 M0HO^U?Y% <$AOKAC3Z;GN|4|=W!# M?8F23=BA8-2 ;**I31RT2!477X4/X[>P(IOQ?)+GRCUCR@W8KDJ[0P+-M+DW M!*G 94^&BTX"&BNVAK;^BZ<\+CVXASUX(7NB?ZR@O&N_5V"BS9M_*K]>9N9X M%FRM1V|(; ||_SF/#/7)N%|_^K\<8C=;="W,.!\0<"-/@&5X=C7%FP:N6! MC6?B1-Y%.\6_#';T/?_1.Y5/|O^]PIZD_(8^CT[A&G7)<&,#JL 7X7%YW'0# M+7 YFF7.@*Y]?/^.X^Y^'K!_GKZKN|SPB_JO';]=7P#AP^,S+*LJ3OX]+;%VM M4&T$Z0PS00H/Y_(AM(PR"M[B]WY=I&[Q!7YC1+KZ(KHV T;\M>GY_KOPV>)&)$X#N6P"8P&6P!*"LD+D&ESXQOP7K"9]*#A>9CQ[GJ"5!XIU<#G,0)<4WOH>KQEF'LXA_?SSB\\+F9DB+[GG]#.7.#9L)!@ MJE20,/TL(6P'U0L;G)D2FUIN85N<8V63,L\(:(E<&C6@PR,;DC+&4"\6$ MS\V*"<@NS_1CK#_+% M!9G.(X;Q=YCAFTD>PVQO')!(;WBMR)V/ '-%AZ#\[%!V4TN**N4<_]E@C(>>:;SK0IV!Q7%E:>QE=Q%3&R'$$CM,=D MRJZ=3I@VE1>PIY490\6,4$5)?DQ-#-PKK\QP%0;KF:R4<9X+N1#X";:F0F_% M:3\Y+FPHZC^*\6R8%@[?!!VMZ8$ I66(1UV0#Q.4:E/0J91G1#5M<%&YM%T& M6XYO>3),FVN:0L2 V$/-<,+52:$>><4UTC-%+5#?AKSYXX6*M+_IV+(?EE:^=,W-%7M+X#LV9G#WPF;IJ\N M?D-< ^:B7P*"'B1-,G,AY9EO-"URO:-1=^7_A,I%A#O3+3Z4@4QN%NN^%$ M&XK-0)X*@4Q"-#"(QXZ%KDT3SX+$RQ@& ?GB>1%T02T,6!"$'Q+BMNS8Z*6 MPU|RKOP>F>7P-^L598JQ/@WN|$.OI8//?M0!\<"%@BAD#[<:,65+3 2GC8%= M-W #BN=?P)"?D0.2/EJZY >%&=O."C,AW].1.!E9MA/9&EKUP8K|R)P-PY MF?I\$<&PK-DJ@RG&>])-R!AZ7R;=[GE"5*S.A!%N'YL&#& MR'!Q.8 N-9*G)$7'X^5\R;484%LQF!P%!8')0,'E'U!/R$8S/SJE:#'X&[$WV+"[Q5GEDR4"D]&\4I?&A5L-U+AU ;O*LVNYE#]48J5V2]5:>$BOKE5BL.F, MZ=(^TB3+\BAKNWJ3,I$R4&YRVV.NSV,_>6EC0%UB@LWU5,$XI. ^)ZSLTM3 %,HZ%TOOD_T"64\))DM*A<&Z5+?!:32%2IM9"B10#0/ODH:V;2(%W*8[@DI|H M2:E!$/(^8@7DD5M^+-Q,/$@;Z2E+GC-MA0-&&3UT}HPK(L'"[V1I,-=3T4:.MRSSX5?CR|7'?P0UF>D0?(MZ,CCYGZ5.F(,5$%^J.]Q[5(#(E87OL3=N#'Z]N M4(.*3:((;:!3A;Z]261/\^G& RAK@SQCKA!N8NB=W#0P^5I7!DX$0V(S$,%U M=-UYJ8[64%[D-&-KG55Y&5.>X>\6P[\IX]B.O2>=N\>KXZ;P%K5LB0MG,)R MU:.(3SZW75R?O.G#CKU^.CYQ3\0TO<-->QIR/1^)'4QP1)6WB3JS"\$(P;1<-M!*)B'$,.K#ITE)0VG@)Z0PR=1OI:4ETCZ;'QA\F2O?E3F:OT5<.^[,Y9K/#"7X"+#]Y+? M%Q66#80W36H%/]JU=!WD@.UY]VSZ?>*"V9B05.$%$TQTGT'_+.Z3G.<66"@9 M#KA^MTSLL!H*3QX7 2MD1M=XP7PFA@X/_-YQO\%;FR:2*.EPAW3-KT9!M = M9R)$Q3C0OU'<"-,#M',N#\CQ^2Z,9).#$DV,)\8SA-#)RZ/R))M((>:1,?HE MO"'#-*(,V'B50?"")V)LX[%Q&R2W9LR8Q-*\|.$@G146%0;[8_%S'IT2A4IH MJW"R6@GX/YOLA6-NF=%F8V:6"[(@V0-AD"K,#Z6M"PP'V+'=SP&-AL4R26,W M^<2I.)|;W M.L%>=8DGES-FFUQZP35=@>VI,4&,>$OU-BOY>|#S M.'''UR'+VZ#+(-1/7A?)%>(%)#B9|Q_"2,56M, -N8UZ|_]$L*2DRD'.F?F- M6>;,X4(F7&CD:SQ7/D8N3=.+3:.AF-/U7!L2;OQ3.!S% *_5 MG^>6P&;S!2&!7;_XH!/NYN2/TZ;<2$PFGDYKI!$-IXS3AXIQ3D-=^[K;D2>>5Q!G+&0&3TO*+F*+8(T M<60B?@O_:+?O'=?D[Z*"MKW37W>*'[;,H8WJ"'V%3,FZKA PR8V|)K MW)42*G+TT\ M&U1"!5!UID_\6+ (H&?-!3YK'83]3G1P7< AED<_;?GO:C!V,$A7/!N*+GLT 5BOR M) &-P,L8(O*,&5V9I&CAZX*2-_0AO!_@%O M"8!UH@.(JI#A(13?QA/#PG&QE#CJPY?,"/0A 8H3U"E_13Q13A+\HY49B<*?-MA,E!UE00/;"HALQ0\K#&:&3!B0?61>1.9; MF+6Y3F-K!I*@N2#2')MC%,Y*@W0O7"'D_1<#WPU(4/8!.N&\.-Y%LC## CEXD36974 M*3'NARCW**AM(IWDYL1H6B36S;*HV =O^4CSI@IZD!TP6%,KP^?%DL0QIN M!O1_>0^@+@(H_%\R "E!DAGGZ)tQML M?0/*&$+6"E+++A=)8'-\PC)KB\2VI$\U@C%,E+6]"420-3<1V,&,MT>!9[0G-#M'PY/!?@%MAGQ89F[:69,%!O&!^#!\M<38P)B"(@SI@KZ)?X;5K&B\>G^H1U M?GRO T3#,&1!=P5E?E. ^7+@'<'2?(+SQ3!NF 9\L;GD_AXB"[#^:&'T0Y'9R8 M/+9&FP2<)C+T!<7%L&:#^ $1D_42PQ#BUE!P@M\3@)AP:ON\2"4H_[J$+AB#&+A<]7$5<-PJ"%%\6[UF'>]#(+M1HQOT)$827@,MPA,I\1GY(X;C)VE2.DRYW,V.6%XT@I7#H*G;_&?!9VZ4S*N M/XZV3R>W15,=7.<.VX:MPDSDL8+"1!74G6/6#E!/-M3"T2HMEE0&% H\3-*2_+[*O'E*G7X (%LA>9,B)#+UC-NO43F3&YK!C0QY3 MW%=,.^QGI\\$D"C%W>#WXNB(0IPL!GSDS:P7?F>\6;B1*"0"1'2WYGPO>)18A2+'&8PY M=),X24?>BHAQ$7# M,I*LNF=\%I+\U1Q^H=_(09PW7J MX%9CP:U&43<>427"(EV;?-8VDHT]L827&UV$9F#>DIVD&%-?9&Z'Y@N8*$M7*

M3/P,35$$O=;C;Z-D=5HY4AJ]'*D*Q&|["AVC|-JO& .0F$!(_R.TA+[WBT2 MS,6W)')!&'N!&|U<)N0O!]&(&XI"VK.6.EWU)**)Y9CVH'Z#YDA7(]9913=2 M@V0[? :XQ7)N],!-& MNM1(ZDC?AQZTD:Y P%6!,$4F%KGSQ FPH>BSCTX-JWZ#YTCO.E#;1H1B)!_%OBC-AWPB2;-FSI%< M-/E1UVCR]:>&KT6='ZF .M]@^KDH8P-HK6&/](EEB+W^]{DX|#94N\.$\|6M M2XWOC02CH@OA+!4QTM>?0UP89"UKU;#>'OUBWY%@M/1]^]V]8;\K9&TH MTJ0Z,KMO4AGE\.&|6|/IL:1*;ZI<77-IOE1F;WS7(CL_MFN9$IOEE.(0GU M&OVA$N='FY$(E/+(C^.;&-2&7#ZLC]OL%Q9'?:X#BR),@.2X+NL"3H#DN" M[K DZ Y+O.Y02*:^2QAQ6:8SIG1M[8P97ZOESG)1,W"@>S[.BUTJ;ZO%K5P? M62S/I/H!LF,4B0"+S)Z-#*/62\ZRO!] M2I9QT6,>'IWJ}_WZW3LJA2J {D>\D"LAUS;CZS: MYEXYQ:W70%&G.-7A9TR%?YH_WT'H:DH=V/AJH"0!TG@D =)XU &D\>]:$IQB1X)3]$APBIU7E2%7)7;N2 @+ M.!+" D,)DG@H01(/)4CBH01)/)0@B8>O:AC)ZXR=_W9W^AN8N4&Z./5^P%,(M&43$+W!+)/|*]@!R=GH?@XB\@#"6+OB6@ISL]'MUC2'CP=[^Q;]"&<:;CAH@@U#+>;+GNWWM49BM!%-9<6H9+]+3V2H)E&(C13 MS>.*4% UEQ:AIT]75DB.O\9H_3:]RG)!4>"026W!SY87[OV_2!,=MNI;)EF-M.Y7W!U1R=>MRJ|#%(A&*X"M#5P&^L"7 (4F-RI;5M%$9;EUVIW(=I"&%# M% M8NSPXKH/><"BW<<\8-'N@QZP:/?Q9UBT>||7%NV^+ L6]3X "XL>.I. ;Q?H M2Q 1N.C_DHEV|WH!3G^$+WPEB8O9|)B,YY&7>"2N+ 4%?=I]B "*NLA85(8N M,63H$D.&+C%DZ!)#ABXQ7E4V\S7F"DI+0L\?W.">.%X];4GU\)33 F4REX. M^D\EL%H'B-$QQ[A.1+W6PV%(=7IA_6ESA\P=!6PQG:)>4V] M;V1R_%|2A:4#50KIK86/?O;D>CY2^(HJ[% MSV/P^]^FM^ZW>]$T^^CTN(&/WSD:V38A,]BFU#)Q6%_J(-)87X$"<)&1+2E, M5"-JUC\Z-9SZ#=/PH@YC"0Y.9X4EL4RFFIO1*2*,5O!28P5-(2\8^_;]"L MNB#+*S8SB$R!0BP_CY.6H!M*M$"("EN)UYM5@<]X5R;LZOS2ZXRKJ8+I=',MG!HT-*>Z[4UH,2UIZ);A$0VP_CL,:(!M'H8T=,66-0PTY^AT8#0QT"RQ'9_? MY\2'0S2+6SZW8>+Z0(!U%@G-+")+:KT5K"_4=:FQO@+54V]&B)]9+,-F)HLE MUA!NS3J1'$5"UY9O;X*0)22|(GV661T=&K;]6>NP>VK&"95R$!0I'D/7I2, M=+4M(UUMRTA7VS+2U1+0#&%1&:.5/$O ,8=%75?IT<&72Q'RA(Z}1:XBA]R7'MBOI=Z^(=D8UATPI&L,LBNQ\AI9;V)-'^P6@:OO-NK3(E03[%UR7*"_?T,C M8=,*!!-4F&U7D]F](ZW@ 0'QT2[+A"&_U=2@]FZ6\3]XG^%?!\L MU]9_6]KNWWY=;(WNK*'1N4+F^KC(Q')F/0>>3]+C\|0/1W#'0 MPLP-7N"'^X%826,*.X_ 3(&W>N#[<9L>CE XD)DN2BN7_]!6XP|N!+<=;F M?U+S/,*N# ZET=3#[T>?_WCWYPKQZ?I/953#/Z'R@'X$IEKQ69^^_)4]+"]" M^.5JA07*#;0.:!\G,T?L*""DA\Q4_GSVQ\7QN^N+LS^/SS[<7ES_HKG^L_L2 MIP(&]3H@2[MX(.PX)K(-X!_T.D,9;8Q_1'1S\W'__O[Z]*CX_T5EERZM(?I M<10^+WUX>W7^1O7^.O@#,?)!A*9(!)5>0''2AS?^>'X:U,%TT\7!1'&U MAPB%U0!)."XZ,<_\^!(;P_M8?96\!O+'Y:F<_'C|(6=1;G?S^O-6QKMI]@6 M0 7 +_]!)[RUU?VQVN0++_=G7ZXOOC'NKTM_2+CY>G-]>7WVZ/+_1:9>? MSD\H,NS-EW]V$5N+&#]H'/WR.I>WNS64 @C>JF M79.)VL_9U&*BDIUTE,A93VC]Z%M06A634)K/WMUD-:KMRPC73>0D:X;=(\5 M:^@28+MA41G]|A* NV%1&04$'4!W?T]RJ"R?PWQ9!UQ9]< 6-%PQQ7'"%-HW"'M1RV<$01G#>XU#-$_U06UD("K#HO**.]H %F]9%$9VD("LKBA2X 6AT5E:(L. MP,A/M3{U0GMG2!V!5NS'(*MRUT";= MW1 @*VF[>X38&IL2VL4@B.%6.Q;#@EP5?M+,8C&9[Q2(9G/!+O&2LD]0Y>%/>BX5_A@_'&.@:Q:%3QZFS>]>MHUTC21$10Q=0E3$T"5H(T,&_

*B!BEV@R#U:AOW-$_H@W+_*THMZ\TZ-1S S-MC* S[YI*> `[Z-SV(A.G#WPS\# ,.8 G;7W,.,U*&;-&PB`)T OS)!#0&Z,"Q8H8VBQ'-@Y?S9WG*Q0+I\2+Z*5% $0A=0R>%*!.VN M+!_,1D3)9!4"BQ]P,11E$M[!]L)O?#;)TD5>13%1G6G8SFX:1NM0+@QO]H8. MR*=U#D#^.#+9C#-N1Q(?-<_<>H&5&1X(GDNT6&IP-!YUN^KT:,TUO*!8#3=O% MU8@V BX3B@AV"A^+JW$)![UL!5D#L>]U'"^_5A_8#_D;+ F6??NW8+(#17;7(M@A=SBQ=$);K]MK.VWZ$8PPX(L4OR7+E;?=+CT+3FU(2/X&UCI;#+NRP_&;P MST<#A;)CBU;KK8C$FYCJ2=>-)UWE189.$O'(IC^N@-3 <*-&'[#UP26<8+!2 &BUP#6>8]+ZZJ H65#(1/AK@#PPU M$X\|&A:1E#=C<"D$MO>&A]&NIOX=7CB1J>6\>$C;WLQY07,;_GT\2-3['/H) MDOK((:D[7F>P*D/(fEL,-6= M[@FF^@13?,%)14J9NL=1RM237,K4JQ%@=:?W8]? X"[3TMU$@-36_LTGS3^8ZE;!?YVS8S,%\>M6(0'LS7XT4E+=9 M?/W@8'9#KKC0;B5&EUSLI1]CL9=^*O8*S+@5D;DF4I,?Q)(,)DV[F,764'-5 MA.E'7!&F2_8+I2=B$;:7!B@WXJP"MBQMX>W13>5C952-@;_"3(.OOSV\6]K-MF]Q:RS.(4ZY(1H"/0*=)ONOFZ^],@K8)-?9.58"5(82U6-(LU"F_C'Z[:GZ\3MVQK]K3GZ]"!U]T$QK!? CU0LX#$_/9BNSF#&^'!4/7VB*/[7H?VE*I/C]f.?5 MI?_U\BYUZ;A_B2%7-FTV;,K.R\['#[<7GTW[FP)?8J9(^@%-3&]A&;!5IHV) MC\U'3$-)RBX:`.2&HW#U;WR M<*M67L(//9U/2_6(:=/ILPSSMC>=Z:W]TRSUO-MGN<=K$ 12U!H#3]F^2)C"^N@\N\GOF4N8S+_1#FG/PX:]U1ZKQP';SP\133 M]Y2OY_? G39X/S00Y>'#9^C.J>L;M:GIBN^"NY+6;P!R>KQ A*;@_1>ETV]_M^_8^2)>^MJFRQ%)$A14,/6&8Y6UZXBT6Y;3"'PJ#59AXOT7#^PXHXE-X.4S! M<6.D?'ZGZ<+5224P_@R4BJ>9\NQ82!LWW%>>HFT^+D6E*D^RQ<&HJ(:7FU(.M+BU.U.4\4VVV%\P;'TI6T8QALG/<&'T-=8>PRD.!F:,F&IHDJ,&93YP2&'Y M+F70S^<.,B0(AG/E$WQR2+E7."}\8*L](@W&>?>L-[G&NUYX\!17]'VA?/A[M*BE.D7RI%0F\ #EIO>AGPVZ_,>BOXU?3MMWHIP!RBP)LIHI08 M!:Q6 ")KOJI(XE7,6/DE7L(KP11,$NH&$HYL S7H2=1:8^":5+X):9%*!WZXBIT-(M;33!VXRJ'QZ<43B)+S"';_N"SX X]B-.,ZZ/!2=!QO4<<)U_^0:\SMTU'NF MS^Z9BY6P_,#O0'5ZLU$8]BM9]R&,^YN*'&_D0H%R@F4&?(>AFT M-:'10;>A#=9]YH*= ZB8%RQX05ST'-3A474_]"E+4?N# _P8E#]NQE\2(&.\S M@>^Q8"YE* {6]MW)0OZU$T)//H*&IZQW("]W*'TSW)SOGFBO)81=LY8OC6& 0 MTL'"3D2{<*DJC M*_YZ)D3$Q; C1A.GE3/'[X97XH5JD\VFR2K[*G$WI@X"R1B@-_/Q5-@*7X#< M$92!@SM["X!FR3\PU!S1HBM$UV')_PZEYB_:0[$=7"*Y9-NF&S6V'5#\ I$>A\'W%R M(3+?R)[<./9X!;9OZ\W6!0FT 9>DF(W0LFQ$6_Y&8.1)3]=\?DCQ&?K%Z%[C M7K$W*#T1>@[? YP!<[,"91*&_+9Y8Q'9$UVS\Z^\;G #_?+0-@-$I>)7V'42-)?>;HI9^N1_=T=_:OI$G MO/SQ7OD)_C3L!Q+I<,3#L\'R S^\)^WGBC2$]+C"5#Z'P@B,FLL$S1D0W];@*O:';0B"83+8"O)!]$HZP M 2SGMX^OT2-?C%?\;/0"!T[_^3N,&WT\VDUX?Q@DB5U!38^-/TR6[@M2?I9\.ILW17LP*;=-<*\ {(07Y*D)V+PM7U^8C9H>`&0-L+H/;= MFYUS%QYW[\+CZBY)#<(F2XXC9G8#@-U@X7Q&@`'K=PC@>(Y;-=W(WZ*?R@R!9:L[RXY.DQP[_,PG$-[R]46 MKI9Q5FD0D8W1\V*Q20- W%#_P41MRV(\"C<&!"@",PUG"D1N@8CA]-A$"W3$SR-M30 %ICLR4R*9295U9DRXHAR<'??/D0!T&2B"NJ1B,R7-\?;,A_N 1=+&,5[-MBSVA_5)&,&^X$ \!- %$)IB]^LH(;]@47L,P8EJ6XC'?MUCL1PA&ZBUIC%#1P'^A8,TPZ6*D*W_C=4\V0=++FA,L+ MK[>E^QK($G,.W6\-H2$$887 B(?59KC9XWH!UW0)&T9^#(D./SE71MQ^1^V" MD%K%MWQ38 9P,W#=3ZPHNG:C$TA,-1R SY/C^H,.&1)/(TU%"7D%]O\1X1'[M16M'<96%XU!(*5(Q]0=Q/@\'PR"XK!]CC5]Q RDKND8C;8P;"QS@.,"IL M! $FB+-^(HX+M-LICY&-@AW\Y+ATD6:6=%B9T[4;/75CF#'[L>%FSHU?/&[" M*EX]1F M<$&ZH$'P)A>H3(9N;X.8#%XAT#"KP6W#;$);%V,H"U\'C--PJC%"U MR7U#IP#TGF"V54DT1L,8OTM(!}ZH: [_Z& "V^N"BS4GYFW$^(]+ _A_\O.@ MEB9">|?."\G$CF:4V,&1FLO/Z-U:Q?&CU5AHIQJ+4XW%[<;B5&-Q3#46"=R M 545 B9SWY*,ZDHG]D2U3M<&R<,]3+819L"!]DXRY@"0ZWU'2BJ//:ZX3!W. MP2>%G*N#RSGL!FP@)LMP91@)P'ATEG['DQN%3 PQ6NBVS9#+G@NINE U<0=. M=0"6"!L=3$Z2 9(ZFKQJ$M:"A%[I?;_DJPJ7B^'[A>/2JU$===7K@X=0P>WN M"E9PO^;PU,&RNK2I-0,-3F9A;$^P"})22_]A$$A7A5V^F$RQ\?UM<6#OO]U8N M3 [>*7=P(,]@_;? AICET]V^8%Y]YHGU:K YNDSJZ-=@ P8UI8Y!R;=GICFT M)5+'H{2](O<&.'6E#CF"58X2E=B=FFE'0515@$6'171K0HI(V!ME9]@#WSD^O M*TM)N(W>G#8Z&,@C_VY+_I7:,55DBN8E_VY+_G7;,55LJVQJ+M1M26LN%)}N M3:^Z9K:KKMN2>-5U6R5?==E)]:+[[JA(B1(PE$O#WTU$)=_*]^=XTG!7S^HN MZ-BZ\Z@JOMLWLER[=6*Y]=YO3T\N>\K <>TJC?ZWI@!WVR6K6=F9I"+7Q]$Q MD3KR$L\HW,E()?AH\@4[UF94L4:VF?AZ)^+;E_B"Q'.%,L]WF)#OX#B;!B MC6XS$5;D^O\1B? 3%IP3BMN_E1+(+KD)L"C..8Z*O^$D&>,?2QT>&#N?:.=I M5QPQVLC,7]M8-62.LST=8;,M.:::HM6HXQ38%9R_VS MX>!\T.G>35K5[1]WX":MNI; *8-7W 1P"S>7M?IZU]8K] #H#=N'!M1P=AD MA9L]W M1:ZN*VL_FEPM1DL)'0Y;Q6B2-@G+J-UI-P;MS!{^5K$*FT5ZUL5WT>V2V^)- M^BY^XW@FVT1;9]WBJ$ZD=4K5I7<-O]XDUTV*=;=(L:GYG4V:? S+7*5J <3BV M:X%'F0N)#0R/83.KU.I4W3A\#TNJ{]-_UY'IO^O4WW]7$GMXN?BC.$\$&,XY MF.<(G'H=F4Z]3]DZT8[!N_7WX]7A;BG8\Z!UC)}.3T9/IR>C]T)Z, ^)H? R\C_*OI>1BDGZ>,498K^(B@N3@,D$, M]/3BQE*-L!HZ2-.N-,]0LD\@L1]M>#9FU'_D LE3>##-ZL3F3A-"C!>]G;;;9 MG[K,K#*]7!4K6W'#KCG6(-\L\TK>]2W\2L2? B#6&0(#GL#U>*!$SF\"#LV&[MWVUT4WKY;#K'[M/0TNM!4I64]YOF+-,MD)>KP!7#EC7P'F5>27:NK#;W>B=7 M%F=Z=UIGP_YV/W-&MENZ]R510LQR?LR75K]KYIB=9 MN7#+OI,&^[;1TP:-@9]YQNU7[3K;[\;5YQ$H&VIZ^^ E!"+WJ"/>/L=TS(VB M!<,^1>_,YRT=P;(N-OA;COSN+"_6MIGD?9D95GV9&5;#^F=8'6-,X(YZ-E0[M6FI3R$TG4<]$]N0<9;]N!K4IB!S4P$&5AVE^@/+BC@9*<>MN+.QVLD/O_[+UK=^)(DC_\>N=3Y%%G=]KV8 I) M(*%'[A_^A;%>-MZMLK^W:V7[>]!&0&$W)$B,)NSR?_HG(E(0$ B20E(FA9T[9 MYJ^\Q3TCXJ>KK7JGD[F^N'=GAM.IOCAS?7'[8,J+6^U:0]GHYBXOUIL"XX%Z MLV(S;JU8U9L21/T.PK3?(2N@I6.,#NSA>K.;57C]30G3VV2)7?1QS_I+V\F*] M*3#K4&*S#K4F_)G'38E* '+55[7&KFX-Y%/F#>KHB,*BG*Z7:1-L&ES^.)X-N*3KPT,O#0'"$&\83=8^M* MQ-'*W,4&;@0V:A=/X!&[8(\L1++B]M*'OXY@$B&R ;N>KD- MW+<,?@ JV_?@'IG*BILY.@SJDO9J%^>$;0)!/.E:P!V)N8=@QY.$ 9+"RHO; M6L[R8ETIQJ96GQWPJF^\6!297%TON:EZ$=50N@QMUPNJAMHD_$07.FY@V=5NU MOM+NY$B5UBOOTfY_>;$NLD&X7FZ#\&++84H8^XL64%S>/HKRXW4,][:>E6E+ M,E:>6GFQ+KJWN5YN[_*".%>)RO4WGQH?G@6\N+6YM<\K;(#*MVI1V_ M-&"XL3,? 6C27"=&6(/,K^U(VFA":%#4-^G6[59F=5MR9_Q"6?=4C)VY&+MY,,78 M((+[S48O?S&V2+P$O5R\A%)DMX2QU!)D=WF9&?O5=>MY\@E+1ETH3BC+DZ MYBR.P;-A6@;R$/ !F)39#ZH7J[#4$SHJ"-!WJ@DUNXN8I,' MBFXFO)@AHM)/CLL,W:P1)/ Y^IV67N^IF6W:3KF.57GN:$=D]F='9/9G1S*$ M3[U393+DRN B2S$[(DLQ.[*58G8JAEP2=]$<:W9? _;EWJX0V6AE;D-6E"\T^8!CBUS22=6]4>-229+-[$$O@_6\;E.P:$]9 M43"G]GU6B?^E(+-_8+_Y V8,RX=.8\V$&P.9MC":((_/!^:,AD^O.,I\&'[MC(<"B<.=3#;_>#.@Z> W8=/)C/+L+W&IGU:VJ 23F*$6+[']FYI;-#XG@=; MSBM@V9(G)AJ'+ 9$*'QHO'P2R1WG9B.\:/B$IV>#9'\,'*>LR!'"\0BMI26ECMG.Z"YR-LK#5Z'K_X2YN6<(>O%3P M$G1LYO&&HPPE@2LERZOTS5G@SQP.0YR!L7X.CJD/_!WFB YCUH6"GA\LC%^_M,FW3\S$E_9F&'_?BJG9%OXY3]4. ^Z6]BW"KLHRJ$PT.,84>6X7GFQ(1!1X8W M)1/+> <%=]N:6CYLY<9TGMJ.^\8,_ ^H+7H578&/G(WX,,0MI/G.X *%!Q@<(* M#D8*T:$!F;$$>Q=_]GL"5./,*%ZC+V8$*J,];YC,%%$[TQ]=Q)ZZ?)Y+88@<QP;%+$YJ;C,%%[TQ]=Q)ZZ?)Y+88@<QP;%+$YJ;C, MBU.]9G)YW+Z%'HXSF3"/*M=":8X;/O!WS&QB%H9Z!AXT+%)HD)11AU/WV1S14.8% M],($)HC'8#CF700D-_\LVNL$1=!BFMLD49U;I_"=R1S%3!#K .&!LA&78 :Z M\R0FMHF)JQ79JB2$ ",)KBG881*@6T;VL+NIVO8VIFV%ZE 7GXP4A5.5!WZ+ MA\&-\(^@]0Z-H6F9_BO7-_@B\@/:X6-4M!$J1ZH [.:7,,.X>FCJ0F.],@> M.-^PBOEL; 0T2.%MC\&T@-6E"\T^8!CBUS22=6]4>-229+-[$$O@_6\;E.P:$]9 M43"G]GU6B?^E(+-_8+_Y V8,RX=.8\V$&P.9MC":((_/!^:,AD^O.,I\&'[MC(<"B<.=3#;_>#.@Z> W8=/)C/+L+W&IGU:VJ 23F*$6+[']FYI;-#XG@=; MSBM@V9(G)AJ'+ 9$*'QHO'P2R1WG9B.\:/B$IV>#9'\,'*>LR!'"\0BMI26ECMG.Z"YR-LK#5Z'K_X2YN6<(>O%3P M$G1LYO&&HPPE@2LERZOTS5G@SQP.0YR!L7X.CJD/_!WFB YCUH6"GA\LC%^_M,FW3\S$E_9F&'_?BJG9%OXY3]4. ^Z6]BW"KLHRJ$PT.,84>6X7GFQ(1!1X8W M)1/+> <%=]N:6CYLY<9TGMJ.^\8,_ ^H+7H578&/G(WX,,0MI/G.X *%!Q@<(* M#D8*T:$!F;$$>Q=_]GL"5./,*%ZC+V8$*J,];YC,%%$

*X!DN:1K>8MX//EV+N]2EX_XEAES:M.GDS'5>EEY\N#G_M8MK?";PYHI:5?D!CTYM9!FR5:5NF3<^&EC/ZGHRVL\%K_5\,G61UW]RG5&R MN]M+L'P4KR9>5?)3P4\LOQC=:B9?#@]LX,:^[_J>-0B=#NZO+^UP_#OK"Y7M\\7-Z3AQMR?G-]?_/EZF+P M<'E!/EU=#Z[/KP9?R/T#O/#U\OKAGIRQ,P811,?"IKLF/)=Q/N51UD\)9BKO MCROF;.A+<5V'4I-G+\M 6F O@#@%A,'(RP>>0=OU>@>_<[_W/H443;&5_DSM?\'U7*NT5*"LV"'LET(#=O0R(Y=O. M.-F#?:,#TX,J39 J+,75I>Z.:5E$[73"@@ KLO]74VM($M(TVHP39BI7FBJ7M M03)_# (P'5&VA4; Y84PKOM=P:M9A!D(KO['P%D+33X2V Z%I&0FM(X;0)$G M%58V$ZI%7?V+V-36CX>%[{G\)5,IL R1O[ZO4>2\?A@!WM<9^4X!ZJ]/F-N74L/%OH2@P MM.O7F*'94N6Z6]VO:CEZ52KE8MX75@C;$EP(6S5V_&8&D+\]5A?% *W<#' J M@#T5IJQH[P%86SRU;,BRDX"^><8@-MHHRVXNK5<8/D,XTM0MKJ%-]KR\Y.:>CS=*1ET_ M>/5_G/TOLJE_GLC+\ARV:_ZVX'+56I!)K_%FEF5]G6R2G;Y,"A MV$H9@H-;Y4*]:Q\ .!?5;-LZH0N_OQ1G=?)Q1,M#YP6O]XW3Z+X*RFP*U?@I4 M?;6R17 #OQ3@===ED6f%:/Z*AXI1;+Z=LDS&@F3)-P9$PL^)]&:R94&BV80E%A/E MZI'=.806?BG3%AQHZOP&B$8*%/E_.8 M2SE'U![OE&W8$1R0[1QBQ{^N!%'<[LIK;'F/LE;/<3:5O+ $'7+-7U3&_L5 M%0#I"@X-=JLV!PKA,@GBB05QF;@>"A(6C:'SC T<6*\[?Z6)D3DA"]]JDQ=G;HW#5GG8]X\WRS*?>0\(M[$F8W@VP'FL'F&R,--[2\QZT5#/'XQ&{HR. M(]YI,N*==]V? TH\\#5[IV32V)UX20PG5-7>U_A U,O5G8_Q$.E#\5)\\;V1FO M3Y0WW#2#@7EORG! +2(=!+,1&XAEIB]<71$-BT)4=\!OS=7H9:1$L06!:D M^J9M[ZS;]O<9Z*DM? {7K%X9@DG6EM1IJ2M(3B T++:\(?IT&K7FR^9X[Y6;] M2;&Y##;E$@M MDSZ#H"[M + "9U!C%.3*/=T]]WZ+L5]CP;_:,FX ?'OB/:/J44,CWOD(>=-R1O@&_@KG3F$*Y)]S MU_2080\0DFV66)M@^ [0K1L?#Z?# M=N+QHW^4L? 6)=9E_IS%/L 17]G\5MJH MW5/WV00%/4DV%F7-L)!OV#3<1OD.K499-#-TO!\UQS.L<%T'M9KEVF)<#M@V=PJ;- ^"8\S0[? JLCW@0N(O)PWFR0,3"]RQK -[*T:ZJ^-TGV'A_T$5=W M%[8%W=2Y9%LSC^V/6G\!V_JE35" 9>\U2"_8AUYHF0]S)S'K[8>.E M6Cl8!U H%XCP]]\?\+L;>WR\/? G">8QZ0=_#7:V5,X^.4)V\@,?)47N9:H!, MA]2]F7"R85%IOO_I:F,&Y!37&WJS6>O[+\ZJYG"C!X+7QI^XR(GBO>2=1W# MIL C* QYBE0@Q$ $>.,8A-VDWL^B#R5!&KD;M.2?- '>065NRN L+4L\)7^!M M7=@KM3X&R_OQT/12Q-GW9HSZ&RD?4ULN02^YUOW3GF/N\?#Q9DFJC8;W6IG M^NGRZNSZ=\+,0.47/N^(YTYQL,!V7A@!IWM<6(#I[YI,N*==]V? 9F=@ ML2&GWX8S_&]XWVEF/E>_SZMF.W3-S* M=T/'G[*W]7J8.4/Z9\V+# M0412'!Q_?/:E!9O>6/Q:9^W!@SH9-/<83[W8(4,0- C]81MZ!"1!GYC;FG0T MQ>.U8) 9*IKHX)*+B"86D2 9SCUXK.$69#HHMTST4;>?;Z!?!\9Q[$1C4A X-B8(09L@ M+DQ"F")P#8KPQTA.2YF(Q3W01.%4DGRI M(FE,EZ)\6!7W,'=V6ES_\CV'-U/_=M_^7]ZCC-_T['&"\>=]['&,@TMW0P< MCR?R1 UT=O(1K3)C Y,%%:8I(/_"Y8.'"%&*1LT4H +QX:L'"Q3I"P M91$Y_4/H+9.T\(TN4PH)@SL)E3OG!MF5 T;Y!.C-$(CN0PV8.<+M)(RNA9-\UZ]B?TW55UIBN$?6@ M=&#D8J#M[@6X9B"G1]XYY*;ZM0-"5TE&ZRB'*0],ICBSA.YM-_"V-K<8!\"G M@<64,' M]VK-JY4&LF^ZPWOWU.'IU.&]A%CWJ=[\W"3K7YKQK.90N\7>) MMNL8R&<&.":7 M/6B)S_W =, H4F@L31@L*E0]@569*1,DF7Z"@'DIC>HC7S3H2P_FURBVGNAU MPUM,*^S=%O\E-&5UB3M8R9O?%T*#1^;WA]H| MQJNG1B#+ZTFN+_4D[W8VFM/5Y?;>4$_R,+WN$YIA1^__MK#W+13)9KV(F6V[\WVN>F*P\A<(F>(H:)4F8B&LJD=X(R*1%AHB<(RN0M26N) ML2,"$SS(GML,"15!R20'K%H^JUF7=5SU*BKS5(;W155CJXVO?;#4YNE-IW(2_;K'2CD M(_ML,';RD7VIUM?4NJ:TEEUD.Y7;5K(A%Z% 5L2TI5&75 M-)%/+'4J$TMZK;]TZXK6S2.6*K;N=M3&BEBT!E41VYU755:M$?DHO5L9I7=] M_5ZIJZEY"+UB>^K0I,)+PI'IQ?]>3RY-,RD"-/,,RADL= 9JE]ND5E0KTU5 M7;5;A'>MVK'UK8*N4:%2;VNK%!T$;5^K*RFM4C9L>;FF6EG-.U55*1:M?U<0'M,594@;EE0>\RBI>);80CRMP\]G;R1+M>U<@W/.AO/]IK@-M*)I6M6E6!&=I$H3>"N*LRJ[++% (5=EW4ZG3R<5:X%*JK9;$)-IJO6;-6 RPG] M&VI-\M2%1&6XMZQ$]8OC>;EJ1+H=X)!3%<#)\I"P\&2ZBS+!$^AVV+7R_/3=. MU03DQJF:@-PX51.0&Z=] G+C5U;EQ+1&Y<2T1N7.N4&_?&|>I>N7$MP>')-MEDRY<2T)@I#;IB@Q8V)G8S_2O+PW.-J$Y>Q^M=97ZRTE!\;$VCJ,++F6X*A4 M2Z8LN98$T.;MX76U/]8'FE7P"EJU<&IS<$*;3DRYTY!=ZZ8)#2;I8F'A5/X3HTJXE9CN;I9U:7|\]3TJ'+&#J2 M2#F?G.8H$RUHH+]=*>N"XWQZN;9F47FXN@01P,+RBHGQ=;V3IYZ_*]]@5O7+#)YX7Z5.NBZ;OAJ=^&# MG/HG5]T-7^T67SEP=^/5.S!9U]^UA*Q@B7\]U O Z=<7V4HBB6SV^%%C2-+\(NAU\OCS[>'G%AYOS+Z;]G<"6W#"9?D!CTYM9!FR5:6.(YFR(%9G)-MP"4;O- ;_U2!3%XGW)]\9) MDX<,IB\!'Y03Y=70^NSZ\&7\C] [SP]?+ZX9Z@*E@.=[63X&H]K(5NS'S8-#!6/QFR7%V=NC*;$(!B5=%G4<_R,+5\)G4SH MR(?OID,*AG,/)KG-4@LO$[&U#)!/7O$]-&"L=A>>E-5!B+6GZY,P/3(T]R? M&Y,U2CSXK#RXKPURSP)Q0;CMB06O%U\#80DFD3T">\H8.C#[D8%FW\B: MC^G&^"V8=V3N0?QV4X5L[=\&? (+%) [#=_FH[@*V-&@8A?)Q +;H'X&EB9T6 M+G\ =]B&%=V@?'S]3)U'UYB!E3]PJ>$Q/:HJ%I1M71]V'B)IY[9J_= P1@^(-MN1WK@MQ!UXB(9;R0V28!72R8QL/8-KPS8L\PX6- !/3\.$GZ<.3#5"U^8RN%7/.<&S'LIP7$-?1 M(SSRCGF%SMR#83WL19\&*Q0*0JFF(HI=3@HZ!,B\)RS3*D:%34 2-"B=9K M2Q/H J;?00)<@-K30Y+Q- *="CS/G&9]SN3>9=)F9<)15KK%=\6Y(0BO;K+%?5! M60?%KL5@K$],EAV*O961B8IO_I*)B5)F4E%'F/6$UCX1V@Z$IF4DM.+!:665 MUCO6 \8W//3/2]VF% ;5G;K2I4Y18,W#&Z,,A"482ZY7:H5USAXEO=7B&>G* MG55]C]3>E?NL3>F[[7:MW];J2C='57.K66JU1U"Y\:VF6&BY5K/40MU\9-]J MKA8ZR$? V&^M<"R5]G<,MO4<-)NM9GU%F^^PJYBY2V?P@ZBY%OU=:LIMBE. MJUE]"711)(D(TER{5*O@6ZS2[.1J/M9KEVF]EEO.WFP*[MZ[24>3[3TP"]OU]5.'@=%*==N*[.8O:6(C5&U ME(IC5,5PE@2Q+ F*V7-QEH[5"]#\Q@-MN-/E8P<2<:0V=5DV[>,U3N] M! ,0ES['L)@SQO-N[3FFX@*=C'O11X]I\'M(Q'+?#(Q23!\B[']V8K09;(6#F<<>&5**?:M\EB/86, [+2R074PIEI.E-L41_ M,7$0TIAQ'.4.OJ9$IJ:'^<1UV +7Q<1!T^9ZBN45VO#MF6%B@;^'K2"PG98-`M L,*)(T%>LJ"9>5*&KT?3>EX;M&;R=(A?C&-H8G[MENF:-[G)@E%W2I[D_T1 M1E/#?3NI'AR(QCK%;G#>$(#R_+*1R.8973$BQ-AFXG/PZ1YGB:?;:H3^:,% M*9ZC>&NSH6$9]@@$^Y12/RQ[.[P@G7.O%,Y")4EZI<#NIWI*VCSPA++*6*CBA MK*6>$LK*2RAK[; (DE+54P0EE+?644%9>0EE+/264*6LP+S!W+$DQ'P.SR/#!`M-H;?;32[P-Y>ST#*0D.RZD2I8ZU5 G";27"/B]9F@,TL@WK'&U#;)%V;1:OYT'W:JE'492F28X]4R3*:.E,DS^-I,)],RD(9H@4,H>1BB%,ZV:FA M^XHZ_T.4GE4<:MB MHVL;N4NDA8\1P6UQ_QA=4AC<- MRNAEN',\A:Y5]51>6CMB3,&=LM'W4?G;[F M^C9P1!:?WU>>-Z?C:,*0@^DO>3)66]5FE16;_=T2'+YJE6LG%<9M$@2VBN&V M?4R*,K@->QLW]Y&:[6HSS=Y&? OAQA@)BD7UL1)%AQ_;Y=KQI7$=1(${0KB.EEN MYCK-O#=S[6K+/\M,?E])\CO,+.X;3&S'-%;73JGMF<_TRAXY3_3:L1EHE&-9 ML*-7F$!"/3\MM5M1E2I3N_7LJ=U W/.GN<52.- DZ26*AA*^4O/OB>-[!4];W MY13AV&;NHQG[*5D9?PN*1>"3MA/D*V.N,3Z&C.=NF,N^'0?D/)GKG/,!6I&)RB7W MFBV'!((DP0+)^)02?>@IT>U%A*J;3-6E1K8M? 1&7J3935<84U/-0.F,+0!7+ MSV<_JHZS+5T5S0W:B1LB;OAJN-^I3_!7L.8T(T.4GW=_9 S1%LT0^HDA(H8 M2YOS!%.L&3FB<^*(8CE"<.?_EG[[_)^;<>-[!"/Q$7LZ>A6LZQ)/?7[K\(^D* M?!)1!+5.,,KJJGWC!Y+35E*JJ.8T.6A%=FQRT'3;M>:[A SSJ*CX,CFHX%NH MCARM13=<.74DO').NXJ-_^;7[U+YD#+D-G@W30C/OD^,B^MM"@PW&&-E&=*UK MZM],'HP? \>LI#S82YK3IG@IQ@5MYDM([52>EIR,3'$[]G%FS5SY)(E=!CCL MF$4N$DP@YL$B]TD#"GV@B(N'04WK1S]K4[@&Z!6,RC5BJ*6B4&IQ1N%&095 MY%"]71$615=P3G>WU+28#.-+D*Q=9]W)O@KPQ(,C=TMB9/&^.[#'^?6C5NMK MK3SM0;M59P =CBH\WSDA+H+D E7F[*NN6'Z!+&;2B(%9RT/3 5>6JK 3PQ@R# M"LX-]I6;&UQ4P41/PFS@Z@LF=M.4 6[7ADBL_+,/X;;TQ0NK.X M8SBU#U M4_#]9&N;ED\"1R"N%W.?:7.<), ^<#27DS678@,DG_?]>;(T+6 M+AGXL*!2PG930"RFW11@+++6;GPYH]'M%+C$2C5(R2B" M!87)VBEP>?*&R<2X!#MIP/S6?R=GJ*O=.=+@+LD4*=,6F]_4+AF"KS#&/*0D MI\/ARQU=\VZMK^=1#=PN&:SP; <:QC]-I?W!\P]H>Q,X9K&XK C*;VJJ &]&V M*D=F4UL5D-G45@5':M2#Z%;95B4(Z,BM3M,TXWJ%V,N9^MM6#Z9'I40*\3C= M_-1R&2VQ_E-%A.!4$2$X59(0G"9"^0M&>VF7C/:R?]E,6P8(FX)4W\8&;1/S M\QV?_9NZ3L6%,FN59+=9ZY_E4)$EP]D4KB+%0YAO 6;=M\E1<>W7$DOXK__"MB4\Q=QD6V?.M:4F7 F/_FXD)NT? #M+WW!#U(&H'P(M8Q<5SXV@^S3@R\H108(?V? 5N=L<\\-M13T"@*I";H\'&#YO@;68$HPU<9TGWDK+=X(F8*$#&Z #SY=G\^\N!['^=#3X]7-[]3 SKQ7CU0EF-S&_3 MI5E,*5^.BK(CL%1_:K+_THS8X*W:A^6E__WB+G7IN\^)(9& #-_;]N+W!A!&RXSEJ/F#M7S\8_>#X MTGX([8]90K/%@/@3P_\Z[^ZN_R?,Y?7Y[^3RR^7YP]W-]=7Y_=U#NZO^[,P@9*[7-P^7]^3AAIS?7-_??+FZ&#Q<7!\/5]=# MZ_.KP1=R_P O?+V\?K@G9^R,67<^8=--=TV\QXWQD[+P*2O)C{JV^_X_4GL$ MFNO"]$:@">=N6HO+KH]=\M1+4HG>W?5QO(S+Z9ZZK1FL' U5K[BQPK\.)#'W M/28833!WAG,/LL#:]>/M21\E[)$,/FSX[U#!:);1.G<-O<:?.5DD-*+-#D4;T+J$P/:M=_19,'7I9 UC\&MJB- MIO1H"J^#BS QGN&LF6B?^\PH OL+?!>*>H#/CI@>F;G.D'_*73P@,-Y USDC MD[58?3']*9M.,+P1C#-$D\SP'!N>\0I7 MSZP4)963NU6V3NYF9^[%[F;?@;^+MAE$L,.- S;9=.P*1H_B_OP8*/'L"3XR M10(X&QNO9]B0]XS:RR1Q83Z,.+8NS5>D7DNX)L7Z)F ?W-AO'!%9X]^!V ~MG23/P6-D0\$PUB*VH>;*ZJ/&<~^QI.%, +[:"NO=3F%.X M#U' HID,6,#G//R'7L"[BF$1L8" 1&;A#T4P.1&,44B3E%8LIA#=PN)KIZ->*;/HX-O_87LRY'%&4U?;%U_@===M)H@]$(SCQ6Z-XKLUBW:+O /WPYN/[J W-M718ZG&M,)[#L+>MW-+? B$HAEG2OI=?<^^]K3'P5_LC)B1OKCA)I<_CR=P8C9 M\$I/:]71Q0%3FB'@O,.O!+@]\0^'^#WO80*82 T?!9<))HI&]R(:A7 YL!Z6 MUX-/,FUNP2-YN/1? <]/E7P3/(%@_#U\) 7.F*%PZ[* ML!M.>/?^\IRX;'OQNI@&,-/PUW1#@S>YT>%/+A5\ M*$9C\4C$)F)+ 0<:+?2./!3U=`FBX,.QHWQDVT5EOX.Z4\H<;P9FLREW0*.0 M*Q <.R#T:X&L!K8]AWV_8U2#YLDG& Y,QK/?ZJGAHOAQ1_$F!+&)1QF*Q[1O MGD]-.@&R#DGA)D8*_+V%*703D@'E4I X4?S]A1K?V1.9&+>'%VUVX\ 63' -L0'X&I D M8H** JO54R',TE>485]9@@5>,42'B##"1KI(M>@SM8Y6=3XP7#@,2IHV_FK[MQ#)!.P37/" +4YD!+VR\5P_-/?AK^Y'$Y34C+,MT%W0_R4? +K!1D]ZR=W(&OD0"/N'=%/U.B.P;+X+9<:1^?PX/&Q4D81K"FP'/EDB5#HPZ$&+W4290K.E-0 <_M)'9WV.P8-#:%2B<$K1A*$ >K[$M^47'\BI69A (%F:89[2+%Y:9S]+|+--82)? 4Q0129@8O M&0M%OO@H,)X?1%;89OX0CF;NR"\@B ,$S-L LP^=:.X,Y#/@\$MJ.F%NDP3 MK/4<^XY7\ZC,8*HH#5$4C]D/\H4\[F=YBFB#U+,]AYOH_N2$626]:\">3PAQV M=C+W41J&1CLJ W 1\"&A_'=-[SO/78Q$)D\88-?Q,.>0FF)6PF@1K((OCYCK!,3.3 K\2$,PZ,ZX?)PKF)"]ZD*AT0E,A M@)%7F!.WWKC=RI>,),.*\=8 R0YGJ9WSI.D0%$^#6? $QPS<,YC<'=1I-R(;>X MH%E6$&Q^ZB_X\]/+S/5/+GC:+X[fG;Q3FXKV'B2'-PI-9[8NX#N?$]H[BDB' MP=7>N(^&;?[;B%@%/_P XF7\ B3&ON6AWY>.PN6$AVTSNV.*21O2>NQSFS<2_MVE2CN7A+?>\%EO]W39,;)"VV4#Y3&^'"+-'KTP @K0;PE;' CEZU^2&T 68:^#S>*&%11VZQ)1C6",.'4]AXA\W&3U6 M]S$;N4#7H37B8S)"<&4&TLT'*\;UT]W3R.!A(ZU[;!1Q\.83SLP^BQPNS->1 M,>-6%E KIE7"VQAB?;19-#6<4YBP^((;%"TI,FN#H,,P]/+!<>,,,:I%S"U0-S-I3R>/)@SPQQV4.' M1=/FUCC88N8YK)'"\%9@C;]NU]8%B0] OX1_6497+*,GE+=S,QI9,FCY@8 M:L%JPH6HLN&Q_MQ?KX5+\!;?2%AO6[^)CR9'F_+*U?,/TP/B'6WPUY;42<)D M J?.,!/;CB@*N0#19##Z"_MDL8 SSQ^[.[_F-Q5YLJPPZ$=V<:\LX2OB?#?(8J..Z#PZA4,#)<:R+RPPMD M]K&]8$<>"L+57^Z>'SMV^<@:?!V,Q-LO07B%?P_/Z1T! <^:+]A[YU),Z4 M)$5 A,$R=MHN-I!B)CE/_#T=;Z1(?.N\BJ2[A2HV#>^4SNLC6(I!>.QR^*M M\#5^1*_X%&9'>YMB->&UF?G$S'S\)3L(ER>[\)!P<.LOYC(L'=,>?J#]UF*L0 M]SO6^1=#IDP\\-B8LYC)]UD=']YZ$-0*&&R1YP!HM+M>H/47C'FWF9Y.^U-EC M0:189A!Y8Q<:#A@,/)B7S4W#+^%:$P<0;=W2!%&CV6-V>)"!C[OMT43$!F66 MY^ H7A!MP9L)>QP7S?B=D!;"+/Z%[(@R0MP17B&)(/`&\X%"YES$E/?)VA MB!M8]^#L$WFX%1,3T51^R>3@SD:LPO!= 'H@9+ MH6&5?XP%>:+$4<@9?% M(DC\:BF>9[4TP913B&)@(';$\&DH+[KY)JHNJNO@]7=^N6N&;[.NQ0WET/S#* ML/35\'V\"PD2_?AW)LR^10:,WQ(2'+BY$\?,Y9$++"MG;T;S3>]D6IZ03@LND>,KP;T1Z9EO$&W(#L3Q;+]5Y(DG#5)$HTC9S/>.P>D MMYW5E^+?)FB,#"GH4MN)7USOY^AFSC/,F#]QGHSG46A^8F(-'OG7'(TGEP'Z$9A:-&+%[U;YG>\K0%>7? E\^DUG=K$B>87%,%9A M,3R "HN/C:!+U-4B%UQDS]"CTN$)\,MKO4O%ASC3S'9A%4*>ZG\4D?N'P>E MZ2SC,$B(3=XP,"O;/J9UUN !Q%U8Z"C\<_7CHT"0&D.V\K =0=C9P8L^RLEN_@_MD^RG3ZA6]`6L&ZC5K M?>Z<&%FVP C+.?#1!>)]IA!P=9G!9;@N2NS0A%*57W#+@B_4\ZV?*D>?@L$ M-S72U0<3 ZUF]YWQ'JGSCCZ&[O_]V6_BG8^$2- >V Q#.ZAC;X.4A"N;14%9+$%B>5Q-8:6/535@U,.MC10D>>A7 MDJKI;O)T-2EQJ&A[*\+;P=T#N;JZ*K?-8&X5A0!XH8I2FO*K**796+10JJ_6 MN?$(\;GCSEB*-/F,?ADZ9<=>[? ^PKGQV-G =;BUV+LZO%&83WUFT MK4IZ!/65_/?]H!12T0.+;=F7TU\MYXR9U* PAU%P.4I=5M<\BD[5,3I-[-]M/&Z3712%GQ@<3G&F8+.P&(A"3+,&S05972D$=FI4FHQ_I*_2ZN" (.]HJQ;ABS MQ@A6YP;1%45MDC'H&6),+5E1RJ\O0VRF)XH]8.ZK41'%/[*;58OB@6?PV=-MN4]N8).Q<5+0;2E10,U>N&7SO_.G&192-V#:%Y765G &\)7YCD6T=?.B" EOQ MIG+) (^,1M97/I_$47]JR4V-[*T\]#TQDIWBPIR'TPP?$QOJS'U':Q^V(TI6 MYZ?_E6[<1'"L@UKXP+4GFK9'_&YK0^WX9.[;/.D^&S.D2!WX]$=]/'Q_6D\\ MYC.U]0N$:R[\[Y1G]^IS'6B%4:\|]C7K>&"*9VA;%AT>#BA0Y28#E$.0(6N+^X7Z"_7&B=]D MXK=4/DIA.':0NQ%$^5RYZZ6(;!QX^3_?KAY^)^/N;!.L1C#"&!CHK\1&2;ZFT<[P/1FL8+T<,?.X;)E M1)O$?4ES]@-1RJK%;2I/@2W8,,7WERR84^W"@;,(G$H=?R1@P=OL];$R;GH M&P,'AK2UKF4VSKL7R,;YD9=ML*(T6;@.JUXX+IM9YLK60UAAYS? S#,W18XM*A[P=FED.GMR72Z>V33D^51BY[*CN=A9B=>%^1312U3Y]]$K7>EDBMMT[]M/9616"5*A&9#G!GOWY.1D03K]'U.GT[@:5#T:\]@?V#96G1\9D!4L]XS&@M MZDVQE*67;(KDH2Q=/5%6&F4%'7:B!D+LPB$C>6DG"Z *"T"OU-+:PD;M$QNE ML=$+]UGP^>TF2Y#.&!W3=<$RNGKK8SUQ=4_$E49<88P(>[ZQWC@92:OD8,DV MTNI4;WZL):V.4;Q_[64R*C].I4&N4Y7A.@4ZFIM8656B=6 M2F,EU/S(B/)=XP,"Q/;'^L)/W,BK-3HTLZAI8@ZYI.],(6NKJ M5G1G/&XE MA+R"!.3X=N;39EV):N*ZPF[BW@11[ARNZY80+MN?."6ZP>L*N\%[$X3ITHG% M\1U8E,.U?[+). ^/!^VS4V2LAXI:3.F6PTL3$:'H2W7;V3K>=Z7Z,ZO= IKS2R>F859B$GS'UY/HCJ]WNN-+)Z915F*J-*;VIM3YQ@!+Q421 M)(!+?@T7+[.FM_P:,@L]Z$VQ25YZLWJS)SE^>:.$BGG>_=0)B306]6;VID!Q? M![66WBQ/NV8D +$)O'I"V/WA2;9Z(KY4E 5]-MAIW)VNWW1ZFX!S,&I/PM:/,.'\;KFJ\UQUL*0G\MSKQ 8VHK\6IECK\< ME=-FA\C8F6.ET=*!U=9YMI;GB=(Y85RS0$Z5, <;U]VGK>KVM[S8LIUWJMB]'-M]32,VI6PT=3TZ1FV8J%(X2^N,TCT]VB-IK)A M.;W#I5ZU*99Z5>4P!*ZZHIC0&I*58#LMO=Y3FQN64ZZ>*Y!DN8'W)_B!%;EB MVV'G;N65,KNER2W/C9\&Z_$5WR]C[COA"[SC/'LEZM6U;&PNV<'^,PN>W&SH MFXW$+?-+\[MM/=W667[;YJKT&NW*)_N0TAQP;5XX QM< $>9-KEV?$H4-40G M/(]# [2Y0N>Z3R.SQGG%JL-Z=E\ +TYM4;4=)$UV.0\T:DY\Q(M-M-Q]<,,,. ?9/CAH:.5,D5/"'&4$"GUNB2M>%,.WLK:]_,!!.U8DS4.@ F:C7@ M+. PS1G(K $'8,3S_A0V(:^GIK,YH[=&M3)QR& VY32CO:NPA?%*N,@JQ0$OVDMS M(TG@4F*A03F1FAZ6:&.:VBH7&$6>GOE/?DT]7UX/K\ M:O"%W#\'BZ_7EX_W!_%?B 78F4CCU)Q*6K)VR9?L&SCY$DOQQ)+.?6>*3OO/? QJ7S@NRUT MRW/+E86#G,O5)N^VX%=SF.HQ-7]F3K?C7L,+26QJ=;_?#>X?B /?]^YNWZX MN29?OMPN8U(W?MF&RKTRTA=GQ+1XM#*\H@SA0 @6'[4$BZ[*@CV8_>/%#? EV/ZB3V8 .!+WX'?'_8Z,%&,< MM:6|WV'#4^ZA@>PZ>Y-;['H+P4DOBH#P>6ZXF[NX^&Q3I"WD\I];TWS!A"MM_QL"3Z6.33PBR;#AF^V9M2N;+N?V7$\T6VAHB(6VP U<3.C/" (20F_S5PZ MI;,:2(+@DSE/E+$[XGB>%);-6SR<,_(I-5R/H*X>'[" Z\M*?ED.2\G]^0D0#8)$*UYIBFR'<9)AD@A0Z:&_4@Q+24.0^T%22=\;PJ]W0X M)QFS2<:HLIW$2_6K&<93F + (6MGI15E*<,-M(279'G3*M1F MY7D5:=?!ZGMR^7]_O IXQ:^ Y4PX>-O'W6A5GYHRI 3,:8!=LI;=5/:" M&2&SCZ-*][C-I#6Z!SCMPIQL3:XYQUHB+"\AF27 $P0P52#,#I:-AUERRB?X M.%&:9[^]3;+:^4S*YO$U2;X7K-QM%M;@!&)6UK-9LXB2CZ94B;!F2=.EB0ZUH1P#58BQB,,JI:GOSWJ^ M\.'EY:7AT5'CT7G^8/[X?V- G]+5/COW{@!YOA,VC:^32VOD)$'.IK:CN4\FK"'5 ,:HP;Z!G_58-65F,*$Y MO(G.N3DQ82)@6,!OPKX:#)!U9F!TVL="2=_A0JD]7X\5;=9WK6'1D\.^=ZGI*2T? 63@I;^N'>%/:ADJ*2IW!&:D8Y M&#8@OMLGB.\3 MQ'=$%\5!?+^!+K'M1ON N\16CQ-=0-M2I2$,WK_UK8'.&==MIW>8-SOW/12 M$ <7U"-68K+:000IR1Q>38?*

*84D|&3'_8DN5!!1UBRV#VPMQG:6=6"D.^_6TK M@UU*BH"5K 33.%MI{GA7(^^!BS%-90F W5/?MUAG5KZ%4:/61)_6>SKS>;ZC MHK%&K?I2H]9XEL6M"[/VR:,W\3ED7B!,O>MZ^;CFI9&GX MY$VI9/6_WMB)'{=,_@3?FU-[!\J 8<(C?->QS9%7Y^W+U6:S':1QW%J&?5*-MQ;A&_:0:WQ;'O_UM.ZG&+;!QMU9L\A[X<6O&+|3PZ+*C,J3^:"Z5VO$B>%P2,MOJ-'>3.C6/`'3NJMX?K@67I33.I5&3+S],3NITRW]=+?F;_(>N:!U^LETO3#<&F^YQK0;6;RT3K$-2+M- MSK]\O! ]>6=XQ)N/1M3S'/?,M.`<'#48T_,H /?ATIP,KT2M(= ,)LW5)58-127FD<[&Y]/4LGA#TNA*\W0#M64P(5EZ=*Z\2D)K;W_ZVG3S0+6JQ>U*+;U8M\I36P6SFTI')=>(=UOE{)!58 MM&HLIJWV235*P_%O?]M.JG&+:NR=5&/>R4FC!R^?9I;SFE:'22<3#-H^TZ 6M\ZOQBI%A3-.I1RE"]SZL$'M]6HYA4Q;V33;./NG-8OJ8%=/5\Z0WY10';W+; M3GIS6T>#YAL[\2/2F[>N\V1BZFM0+'GM^'0IQT=%9:DVHXX%:I)]__OVJ^,^ M&C8YGV(:[D?#_EXGUXU!XZ0ZBU&=Q0!#!"(B7'S>X]CA>R$W53SBDGC;BH0A4 M?9\6,7NRB1TS+"_"*/F\Z%GCDT8A+(`P#ZP?R\/>;N^N' MFVORYH3NQX= MN\)VG0R5B@P5-9- PC4P,TX>|C>NH//38I0!'0T9_?V-Q/X&'7);.YZSI16A:C^9MF&/3,-Z4ZKV0#C{3>C54^'SX<$>?T\&;#T8V!||/T<;>1/P&=CVG#7[FSDN MF-;V LH?7G_,WEGOB=XIX] UBP= M_]-A,;S/^RFE/LSXG;G\B7L??F!-+$MS#*7K:PP>XR^$\S5PZQ2F ,P++=9Y@ M,,OQO/?L69L?QIHI?H)=90,_;_[L%-8"YVK:O&'%U+'&U/6"QHO\@R[_-3=] M7F[T#IZ&54D>.CV)QR[\H\4;Y]M3G;6T:6@GC)WI>&4 _^*+K3;&"8RF $E^ M[L!\R"VJ9M8-V.!1N0O#-PA:[CR_CBM[Y4>4_:HQ)EV&\&0!KS"+(%+[@*! M1;':)N' ST8H+_X)?AA@6/5_'9O/[$_\6?8\DH//V1D&9IW#KMYX^_13XP MWYI_OIVK;4Y.Q\+?!U=XV=G=NWM#PEN T"XS!$B;)DU23+9-!J59,;8":HSE M2G8"_?4KR1C,2P>),4BV;N\DP3:2?,YS7O3(/]Q[S_W1C1:TE+7!O5?36'OA M$/%#5(;S;5W=?IPV%@&K-K%Y,:Z#Y=UH_':TZ*UK__CN(^_-@@2"@_3. MCLO!K=!;&N"PQYO&NW;VM--N7&0;9]UVIZ89]I.Q)F^T'L(TK:MI#G+ PB@& M(+B=@CMZ0RW1O2RO^7X?_1[='';?Q\AWK.S\JEHXV+UN7D+G0:.G36#;JQ5D0>+:!A558,?9GDT3V#?:4N<1ZN-O-,?- MS"'M:7+[T($>S5Y#K; K%@^&2%LX"'JL@2/?GVF53G,8W'FR34\%>3$C2KCZM5OW:P##^N8"+?Vl--&*QPW]K+> @YG7-L$8LPF.-:HJ.>.ADS<"834,FLQ), M#LU\>Z?N_&);_E/)1?1F*FZAF71.?+T M,W$-,_S\\N%.(BDS[Z@l-GP/O9GSQOP(=2(;I7I#:%DV"!,5@6=!A>, H M#/8U/'G%F*>*)"0QYE\^GO)++>C9_$*225^A0*V0+)^7.5%0ED^6\V5:6S;9'&/[8.I8IXX'"%[>/5-.!+/Z MFN7=8;BL,"P.AI>W0)<3P\7#TNX0K&8> B%X>0!Z@$U=M'R91U[%4XH$V:0L M%S'(IF[!Z$31/'"*!.$DK1MORN]>FAYC7+3&GFU,+G"+A-2FK0[MTNL&NKPK$ MPH X00M$^0H#<6-(.<M*7ZE MEIE$G)2EIE*L[<6=P/C0(+QSF'\@%EQUIE>XFG+V^C/&WZ?6H@VV?1^>T", MN4+.:LI\|^&!JW_9&"^G-$\Z+'1L+_KLXHFNRMG2US#"?OB%UO 1,%;TC6?M>@K,BL)DZN<>&#*U1^I#ZOZ0-C6FXF=MU,6KK+&SRB+(*("4"XUY(S";C&5%'5 MF%0UIGA,(_2Y!/:G/I?]';//756E\&UO8Z^KG[^[:G1O.VU]ZF1[,3I:@;P]M/PNI).@?BF4^H)O(3B%!08_O/L2S(KSA]B'Y(BM^E3_^S?K7=!<10;,4BF_M4AB3%^L-MQ+)GQ1+!XM)RX#F.I9OCS7:\ G-.KP!S4,F*0[MO01X:TE3`6F\=+F&^[W? M<@<:^_]?L6KCB!QIW0'I*M$^FDV;>BC#L815CCPH5S+=_N!N,""0)3"1_<^6 MID93_67QJ8N! M07RL(E+1$6FF"B;WAFDBW^$;(CT?H$2H^+\K;,786D\M7!HJ!/M;)83W^C62M.T.V:T97,2JK!ZBGG3!6/6"CIY"IFFI;Y@),V+Y9R G)K.6E/ 97Z 0U!PQ& M#/$AL*,H,.KVL(H488FQV'K"&*Y7YTGYXF%EU[OLO.W5=7K.\&BT6$4R;18A M#DM[&`>(E.<'_?JL->;=>GYR5UVVG*T;VIRF%Q#S?%PM;6:->8+7OK&SO'-M"Z-M#S=N4TVY>&.VOQ<,5|F><,-5MJ=L3|B,|Z?,X =$4UXZV=),,1WM$EF5 M1"3MQ5 O@6%IYW12[(^_)9:=/YK>FB)F$IBQ">VNTA\2!,*E*D(U!Q"M% M3!/+"_,##F5!RO;DRR<{F'!P8V-)T<_!D8.]'&]"T%TM5^:-LH4N9AOCCE4R\ M4@0QL:PP/>!0MJ=L3\($TB<$V+;Y\5#3#6R8_"0!C3MQ5B; P/2"YWPJ9A3 M1/.3-$A;CH1R/GL4V"Z$-@*1PY/(L4@E?3)Z-I7T];1/QJ3O7?M*NS0<$VB? M#[5+.OP#[59OG!UH&'AI@)5B$%7"MQARY^Q!&!T)C7B1@Y+{$6CC<"/"VS]1 MVD.7#:V;G9526JKQ=-.;M,%+":%*Z2%M?%&IV#Z^H U5=7T@H>H^384Q+)[&" M4)GZ6SBJ#0!!%WM=T_[''/'+ D[XB5YU1F>'O&2,20=';Z+#RBF9Q0RO%!1<M38=L>ME<1G..(>W#)]F^8;BU)AH.H__;TL!]T$MS^B#*[[_<@O: M/CVF#PP,R+7O$<[PV'LV#8L%*#;4R,@(OVK%X-.;[GAY=,5]C(XV"C TET07 MC,0"L#;=2^#,-OK[]:'H,9Q/57*Y3/W>L EX>S37&&W^!>VWD.GSYGE=SQMZ M-;+.Z#$RWU<^4S^[6^YH[W[:%%K>N$E[PH;-'LH;78#Q?!^%3)TGR\637"&W MU-=?^)&IY05=3TLWDOI;&SH/-6(.P-"@_6LC_CDH;'8/X##+TH]V 6L?-?0M9EB>!>1-L-."(Q_:R-AK;#G)?GN;6CHZ>GI\-1#]N'"|>/ M'G3<1]!A># G/@,#FI?A((@/HAE_-:/<8#>GXR()M:M8]%!P$1S]+_>_>X0\ M!WD!=L)!/=]X\#W:V%Q3^86F:%OL#F!MHKA92TPQ5(.\/TV;7 6X$NO\T/0@ MKTP![R' &I<^F!,0 >9A'ST>-<|OYM6[^.5@.+35HX6^(OV[')X+_5.18X^]M,%-G93^SN>.L+A\V.CNG39]W(L5?]F4S96RQ=RLY^!,=#33GAD.YT16?U:" M^(W+++<.GA]#'8NMN@,BTGYGEWI'$'<&^W_[NL!01#5!TZ'6,SE1$DF7!T"H,<MW4/F0!'6,+"E+B*C.UH8GKCZJR9??PW+@L$.+3<&M,Z=IN%"S[#7Z%(V19XD M7'Y$=X!G0 5;;P Z=$9/D66.^F`\E6XV3\DUC[E$#Y[I.D]+L.9\"/39.TQ_Z M-BN?<|U*1]/K,!BPUA[!N6.B(5AKH=(IMI "Q>XIX1$ZY\\?4Z#X?6=*8B.@ ME ($[#4VBZW^XQ2H7ZR0+C8>RBG PSYG7&)KOY("[>`^?^(J1!\]?4Z#!?2=TM.U+E2014*0CY%;,:"XK|VAWY%:<>%?FU1_(K3L4][FLWV:YHSQ@5%/FU8_)+ M. 2D@?P29K8KG/;3P'WM?[8;XQ-PA32P5?OVX#M291]H)T%FNW&],0W\DRBS MW3CUF;R2=C9;HR*+4I-1]U@1&_<&]_85!X-QV+Z=5E[I^/NV7SZCWUH M,4N:,1:E9*((JFH=ME-:H"3V\2-TX- ?;J2?K..$O=M6XV;? M3J3%FX0 M KSU85DZQ$A)<:U"C#%2B-D)8[3DQAAs]"HMW_2NL0[P(S2CNKNY;G;8GK?^-MVK">$@:D*"7_),J617NJHR@US]7&&-','+,"0.Rl;>J=;Z@<TG"];Z M"FM1K$G)36X':RG0KI2,Y2;,;3;V[TE4U)KO"$EB2H+UE34FL:.M&SOKV,M M!=]5EIE]1KO%@[$TZ]B;E78VAG8TLS=JKBU8[!)R20+NU @G'I3 M2!.K.#*'_"EI8N7BMX@ .;?47I8]F4(L GY M_LHTU\/TKTW=?&I,7EKZ44;M"V.?[4O*!L^(>T#&A:X,N-AP2;&L_T7 .+$!-# MEQVYON\ %V$VKVM2N:?41'D>@TD1L W;3NX1&#]{\$*Y]7SPMCD%*]BZ1T!#. M:TC-_'6 !W%00,(VG"MC&(TE#@ NI^4#!,">]:[F_[@]V|QN'GQF& >VD-RV ^G.;R)[T>_/YXY9/OKMUV2>7<)V?'#X,/%7+7__W] M^_*7XL.'=^Y#]G/ODS^J>%\O*F/_RW_UQMUGO7A]_BP5+\W/7I^4B'IWI?B\M?/OP_>[#V5?!$A>JZ%VWU/UFGC61W7>]YO!WLTG_W7_U+LB V"VC>WU\,>I> M>!=?O1\Z_M0_D"NKTX|O7IYX_,_U)IZ)YNM:R\T*.$X!TE%2AIU(P4'=73I3],Y([A:.%WIGRI).!K>7:Q^VA:Z,Q +Q$^36?Q2]^@FM;2B)SC;.YEAMN4)26UL05;!$^$$M;GI1D9H#%3V"B#;;KDA-:_Y$VZQ>+H8FGXI1?;-9&>GHM^MM-37A0VK24A:M M"V?K4C-K/['Z#<#W"' \-.JG3!P96E:]GZDXNS]8"]P!C8+$]CN@7>;+8Z&/MKU<+4US]U>2R<"$]7S1G7]T/C?=K0LR_1HB%&(68)#:-FPY-B/BF$_373A.C MR-RU$-_TXR:= M/D*O:6 \OD>8F7[$[!N.XQOV)1Q"S]A@J4 ^\$C-##VCO0@5# QL#I*FN!.IM.9UIA9%3GT '$*(S46+#9QA\-T'CCENV\#T,"@2.BWN)/=P@_)# (GTCY MN%6P??$WA)L"\.BSQE$=WN]SUT[H\A3]J/L]<_*&R?K%|Q<#K(GXHUUX|O M>3@=GU(L#88&?EAXU(#MD3EY-^0*K,,MS&0Y96+4'1+%ZMGF[AA2,Fl*<-(MG&&(QGZ=2$ER/FL8X,%9Z,.0PE..L1VR5+RKALAK_N$%/($1IZ4#/)FR!M@ ML&$%)H6^/:%/2F)[(_2=(1]OQ)(H[.T)>U*2]"K;2\ |0\HE!I7M)0!Y4JV/ MJ&PO&>C+Y]@J2_*@IU(]X8&73R3PQ,KSOH[OP5H[2,OL(I\K)!)R8B5X"G)S MD"LF$G+*RPD<6$N)A)SR<@)#[EA&R#610Y -+;]D?DZ10.:7YJ^1/ Q6.C;$ MQ?KL_47]K|L\<1]; HH70,L*6LF EGA>]Z*@M7UH[6/+5_&\5E5!*QG0$L|K MG2016N?T7O&D^;8-A|#9Z&64%+F4O)1$O71Z%\[>\|+QY$E8+A'/_*7CKI, M_&\@71\LNQDFWB>0#I^5W8(B.<%I.;7P(!GA-.CF_T#$<:C%XZ&E0RC8MG MX]*QDQMJ?/9Z)'81II=1FK72:;/-M/|KPK,TPTX;5WU<5J=4DEJO:8S^[*ZI)*,(FAMNEBM3CJF.,YC'Z"*9F=:D&U^T_/92G%8/5,M%QO\-!(:CR =+R2U/H7SOZ+TO)0+?C(VK:BDR2=2NOX4WYZ:E-'_Z*T MT>\1SHAXI4?Z8\5^K?.7{(G!IDZCDBT47NQIHE_:+M+D9O.)E:E'QS$$!OQJ."2H5\I7:KM\+&PE.!E,.CK,V? MMT_X=I2KNY@(B% ^QU,>&[=/QWP \ZR72C<7CPH)$60M7_I"]KX 67@W=^-]GM]+O0X%)G+> @_O0R6BIJLZ$D5G:YT&P4!M/]WE2&++NUFJ=:0 -#8)2M%,=_# M$1S5Z"T@'YN !!\'P+#X2{CT4CJR>OBSAZPQ_37PAG;|_U!+ 0(4 Q0 (M_"MK EF]#B0NVP(*4* - "0 !E>%\W,#0P-# N M;'1M4$L! A0#% @ *VL"65W9],++ @ [D T (! M!@, &5X7S%\W,#0P-#,N;'1M M4$L! A0#% @ *VL"67,$DE^E!0 ""@ T (!01, M &5X7S%\W,#0X-C4N;'1M4$L! M A0#% @ *VL"65)7()XK%@ 6@,! !$ (!=RD &9E M:6TM,C R-# T,S N>'-D4$L! A0#% @ *VL"68;TIT;M$P]PL! !4 M (!T3\ &9E:6TM,C R-# T,S!?8V%!+GAM;%!+ 0(4 Q0 M ("MKEE=Y*?DPDD *"4! 5 " ?%3 !F96EM+3(P M,C0P-#,P7V1E9BYX;6Q02P$"% ,4 " K;P)9H]284A^@ T 0@ %0 M @ 'FG0 9F5I;2TR,#(T,#0S,%]L86(N>&UL4$L! A0#% M @ *VL"60N.H.W<10 48X$!4 (!.#X! &9E:6TM,C R M-# T,S!?<')E+GAM;%!+ 0(4 Q0 ("MK EF')>030ML! %@M%@ 8 M " 4>$ 0!F XML 103 freqelec20240430_10k_htm.xml IDEA: XBRL DOCUMENT 0000039020 2023-05-012024-04-30 0000039020 2023-10-31 0000039020 2024-07-24 0000039020 2024-04-30 0000039020 2023-04-30 0000039020 2022-05-012023-04-30 0000039020 2022-04-30 0000039020 us-gaap:CommonStockMember 2022-04-30 0000039020 us-gaap:AdditionalPaidInCapitalMember 2022-04-30 0000039020 us-gaap:RetainedEarningsMember 2022-04-30 0000039020 us-gaap:TreasuryStockCommonMember 2022-04-30 0000039020 us-gaap:AccumulatedOtherComprehensiveIncomeMember 2022-04-30 0000039020 us-gaap:CommonStockMember 2022-05-012023-04-30 0000039020 us-gaap:AdditionalPaidInCapitalMember 2022-05-012023-04-30 0000039020 us-gaap:TreasuryStockCommonMember 2022-05-012023-04-30 0000039020 us-gaap:AccumulatedOtherComprehensiveIncomeMember 2022-05-012023-04-30 0000039020 us-gaap:RetainedEarningsMember 2022-05-012023-04-30 0000039020 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183200001204900011000011100046140004622000105230001000900023431000205260003700030000119600010710005812100048307000643800070930006170006170620027000-
256210001000100030003000003981600032886000832530007449600055274000407770003669100032928000185830007849000101840009372000338000031490000501900046728000561000-606000109000156000-700070005464000-5427000-1300007400055940000-55010000.59-0.5994310009337000559400005501000-1790000-619000044000059400050610005594000-55010002124000234000104000390001710003300091200060000011400000-26990000-784000-23000-340007560001054000822000197000-1000033200036800011100003817000122000012500091000036600008840003840008560002170003054000748700070000239000-595000-1046000870800011750000138200001096700014920009180000-14920008667000093540000-935400072160004880001204900011561000192650001204900011400012900013000700001760009298178929800057956000-201200001375-6000-440000466880006189762000351000-6343000416000137011400018300019700044000044000093540009354000-5501000-550100093737769374000491360000-256210007410000328860005898759000455000514000787977900074300082200055940005594000551560951200050334000-200270007410000328860005898759000455000514000787977900074300082200055940005594000551560951200050334000-200270007410000328860005898759000455000514000787977900074300082200055940005594000551560951200050334000-20027000741-3000039816000 1. Summary of Accounting Policies   Organization   The Company is principally engaged in the design, development and manufacture of precision time and frequency control products and components for microwave integrated circuit applications.   Basis of Presentation and Principles of Consolidation: The consolidated financial statements include the accounts of Frequency Electronics, Inc. and its wholly-owned subsidiaries (the "Company" or "Registrant"). References to "FEI" are to the parent company alone and do not refer to any of its subsidiaries. See Note 14 for information regarding the Company's business segments: (1) FEI-NY (which includes the subsidiaries FEI Government Systems, Inc., FEI Communications, Inc., and FEI-Elcom Tech, Inc. ("FEI-Elcom")), and (2) FEI-Zyfer, Inc. ("FEI-Zyfer"). Intercompany accounts and transactions are eliminated in consolidation.   Use of Estimates: These consolidated financial statements have been prepared in conformity with United States generally accepted accounting principles ("U.S. GAAP") and require management to make estimates and assumptions that affect amounts reported and disclosed in the consolidated financial statements and related notes. Actual results could differ from these estimates. Significant estimates include, but are not limited to, accounting for revenue recognition using a cost-to-cost input model, inventory reserves, deferred compensation plans, impairment of goodwill and other long-lived assets, stock-based compensation, and income taxes including deferred income taxes.   Cash Equivalents: The Company considers certificates of deposit and other highly liquid investments with maturities of three months or less when purchased to be cash equivalents. The Company places its temporary cash investments with high credit quality financial institutions. Such investments may at times be in excess of the Federal Deposit Insurance Corporation ("FDIC") and Securities Investor Protection Corporation insurance limits. No losses have been experienced on such investments.   Marketable Securities: Marketable securities consisted of corporate debt securities, certificates-of-deposit, and debt securities of U.S. Government agencies. No marketable securities were held during the fiscal year ended April 30, 2024. Investments in debt securities were categorized as available-for-sale and were carried at fair value, with unrealized gains and losses excluded from income and recorded directly to stockholders' equity. The Company recognizes gains or losses when securities are sold using the specific identification method. The Company liquidated all holdings related to marketable securities during the fiscal year ended April 30, 2023.   Accounts Receivable and Allowance for Credit Losses: Accounts receivable, net, consists of amounts collectible from customers recorded at the original invoiced amount. Management analyzes accounts receivable and the potential for credit losses based on customer concentrations, credit worthiness, current economic trends and changes in customer payment terms. Accounts receivable are recorded at their stated amount, less allowance for credit losses. When it is determined amounts are not recoverable, the receivable is written off against the allowance.   Property, Plant and Equipment: Property, plant and equipment is recorded at cost, net of accumulated depreciation and amortization. Expenditures for betterments are capitalized; maintenance and repairs are charged to operations when incurred. When fixed assets are sold or retired, the cost and related accumulated depreciation and amortization are eliminated from the respective accounts and any gain or loss is credited or charged to operations. If events or changes in circumstances indicate that the carrying amount of a long-lived asset may not be recoverable, the Company estimates the future cash flows expected to result from the use of the asset and its eventual disposition. If the sum of the expected future cash flows (undiscounted and without interest charges) is less than the carrying amount of the long-lived asset, an impairment loss is recognized based on the excess of the carrying amount over the fair value of the long-lived asset. No impairment losses have been recognized in the years ended April 30, 2024 and 2023.   Depreciation and Amortization: Depreciation of property, plant and equipment is computed on the straight-line method based upon the estimated useful lives of the assets (40 years for buildings and 3 to 10 years for other depreciable assets). Leasehold improvements are amortized on the straight-line method over the lesser of the lease term or the estimated useful life of the asset.   Inventories: Inventories, which consist of raw materials, work-in-process and finished goods are accounted for at the lower of cost (specific and average) and net realizable value. The cost of work-in-process and finished goods generally include the cost of materials, labor, overhead and other costs that are directly related to their production. The Company reviews its inventories quarterly to determine reserves for excess or obsolete inventory based upon historical sales trends, expected production usage, and other factors. Changes to inventory are charged to cost of revenues in the period when such changes are identified.   Inventories represent raw materials, work-in-process, and finished goods that relate to non-customized products sold to customers at a point in time. Inventories also represent raw materials and in-process and completed components parts that are used in multiple customer projects but have not been allocated to a specific customer project or incorporated in the creation of customized products that are sold to specific customers over a period of time.   Goodwill: The Company records goodwill as the excess of purchase price over the fair value of identifiable net assets acquired. The Company performs a qualitative evaluation of events and circumstances impacting each reporting unit to determine the likelihood of goodwill impairment. Based on this evaluation, if it is determined that it is more likely than not that the fair value of a reporting unit exceeds its carrying amount, no further evaluation is necessary. Otherwise, the Company will perform a quantitative impairment test to compare the fair value of a reporting unit to its carrying value, including goodwill. If the fair value of a reporting unit exceeds its carrying value, goodwill of the reporting unit is not impaired. If the carrying value of the reporting unit, including goodwill, exceeds its fair value, a goodwill impairment loss will be recognized in an amount equal to that excess. Management has determined that goodwill was not impaired as of April 30, 2024 and 2023, based on its qualitative assessment of impairment for each period.   Revenue and Cost Recognition: Revenue is recognized when or as performance obligations are satisfied, which is when control over goods or services are transferred to the customer, in an amount that reflects the consideration to which the Company expects to receive. A performance obligation is a distinct product or service that is transferred to the customer based on the contract. The transaction price is allocated to each performance obligation and is recognized as revenue upon satisfaction of that performance obligation. The Company derives a majority of its revenue through contracts with customers that involve the sale of goods and services with specifications, frequencies and significant customization to address the requirements of a specific customer and contracts where the end user is the U.S. Government. These contracts generally include one performance obligation, which is typically a customized product or a series of distinct customized products. Control over this performance obligation transfers to the customer over time as the Company creates the customized product because such product does not have an alternative use to the Company and the contract provides the Company with an enforceable right to payment for performance completed to date. In certain cases, the customer also controls the product as it is being created by the Company. Accordingly, revenue is reported in operating results over time using the percentage-of-completion ("POC") cost-to-cost method. Under this method, revenue is recorded based on the ratio of costs incurred over total estimated contract costs. This method provides a faithful depiction of the transfer of the customized product to the customer because the costs incurred represent the Company's inputs towards satisfying the performance obligation. Each month management reviews estimated contract costs through a process of aggregating actual costs incurred and estimating additional costs to complete based on current available information, project status, historical experience with similar contracts, changes to product specifications, and other factors. The estimation of total costs through completion is complicated and subject to many variables. Total cost estimates can be affected by a number of factors such as changes in the assessment of the nature and complexity of the work; design challenges including changes to design specifications; technical challenges including those related to quality control; production challenges including those resulting from the timeliness of customer funding, and the unavailability or reduced productivity of qualified labor; supplier challenges including

the cost, availability, and quality of raw materials and subcontractor services; changes in laws or regulations; actions necessary for long-term customer satisfaction; and natural disasters or other matters. Changes in these cost estimates could result in the recognition of unfavorable cumulative catch-up adjustments to the Company's operating results of the period when such changes are made. Costs to satisfy the performance obligation, which include direct materials, direct labor, manufacturing overhead and other direct costs, are expensed as incurred except when the Company determines that the total estimated costs through completion will exceed total revenue, resulting in a contract loss. Such contract loss is accrued for immediately in the period when the loss is identified.   The Company also derives its revenue through contracts or purchase orders from customers that involve the sale of goods and services that are not significantly customized and therefore, such goods and services have an alternative use to the Company because they can be resold to other customers. These contracts typically include one performance obligation, which is a non-customized product or service ordered by the customer. Control over this performance obligation transfers to the customer and revenue is recorded at a point time when passage-of-title ("POT") occurs as reflected by either (i) shipment of the product or (ii) performance of the services, which are generally completed within a very short period. When payment is contingent upon customer acceptance, revenue is deferred until such acceptance is received. Costs directly related to the production of a non-customized product are capitalized in inventory and are generally expensed when the product is shipped to or accepted by the customer. Cost of services are expensed as incurred.   Contract costs include all direct material costs, direct labor costs, manufacturing overhead and other direct costs related to contract performance. Selling, general and administrative costs are charged to expense as incurred.   Practical Expedients   The Company expenses sales commissions as sales and marketing expenses in the period they are incurred if the expected amortization period is one year or less.   The Company expenses costs, other than sales commissions, to obtain a contract in the period for which they are incurred as these amounts would have been incurred even if the contract had not been obtained.   The Company elected the practical expedient to account for shipping and handling activities that occur after the customer has obtained control of a good as fulfillment activities rather than as a promised service.   The Company elected the practical expedient not to disclose the transaction price allocated to the remaining performance obligations because the duration of the Company's contracts is typically one year or less in consideration of the customer's option to terminate the contract for convenience without incurring a substantive termination penalty. Payments under long-term contracts may be received before or after revenue is recognized. The U.S. Government customer typically withholds payment of a small portion of the contract price until contract completion. Therefore, long-term contracts typically generate unbilled receivables (contract assets) but may generate advances and progress billings (contract liabilities). Long-term contract unbilled receivables and advances and progress billings are not considered a significant financing component because they are intended to protect either the customer or the Company in the event that some or all of the obligations under the contract are not completed. In addition, the Company does not assess whether a significant financing component exists if the period between when the Company performs its obligations under the contract and when the customer pays is one year or less.   Disaggregation of Revenue   Total revenue recognized over time using the POC method was approximately $52.1 million and $39.1 million of the $55.3 million and $40.8 million reported for the years ended April 30, 2024 and 2023, respectively. The amounts by segment and product line were as follows:</p> <p style="font-family:'Times New Roman';font-size:10pt;font-variant:normal;margin:0pt;"> </p> <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1888" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="10" id="new_id-1889" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Fiscal Year Ended April 30, 2024</p> </td> <td id="new_id-1890" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1891" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="10" id="new_id-1892" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">(In thousands)</p> </td> <td id="new_id-1893" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1894" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1895" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">POC </p> </td> <td id="new_id-1896" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1897" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1898" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">POT </p> </td> <td id="new_id-1899" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1900" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1901" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Total </p> </td> <td id="new_id-1902" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1903" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1904" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Revenue</p> </td> <td id="new_id-1905" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-1906" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1907" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);">Revenue </td> <td id="new_id-1908" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-1909" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1910" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);">Revenue </td> <td id="new_id-1911" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 43%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">FEI-NY</p> </td> <td id="new_id-1912" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1913" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1914" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">35,225</td> <td id="new_id-1915" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1916" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1917" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1918" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">5,036</td> <td id="new_id-1919" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1920" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1921" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1922" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">40,261</td> <td id="new_id-1923" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-Zyfer </td> <td id="new_id-1924" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1925" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1926" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">16,909</td> <td id="new_id-1927" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1928" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1929" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1930" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,229</td> <td id="new_id-1931" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1932" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1933" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1934" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">18,138</td> <td id="new_id-1935" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Intersegment </td> <td id="new_id-1936" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1937" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-1938" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-1939" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1940" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1941" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-1942" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(3,125</td> <td id="new_id-1943" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-1944" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1945" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-1946" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(3,125</td> <td id="new_id-1947" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family:

"Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Revenue</p> </td> <td id="new_id-1948" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1949" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-1950" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">52,134</td> <td id="new_id-1951" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1952" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1953" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-1954" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">3,140</td> <td id="new_id-1955" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1956" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1957" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-1958" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">55,274</td> <td id="new_id-1959" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table> <p style="font-family:'Times New Roman';font-size:10pt;font-variant:normal;margin:0pt;"> </p> <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1960" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="10" id="new_id-1961" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Fiscal Year Ended April 30, 2023</p> </td> <td id="new_id-1962" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1963" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="10" id="new_id-1964" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">(in thousands)</p> </td> <td id="new_id-1965" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1966" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1967" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">POC </p> </td> <td id="new_id-1968" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1969" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1970" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">POT</p> </td> <td id="new_id-1971" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1972" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1973" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Total</p> </td> <td id="new_id-1974" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1975" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1976" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Revenue</p> </td> <td id="new_id-1977" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-1978" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1979" style="text-align: center; border-bottom: 1px solid rgb(0, 0, 0); font-family: "Times New Roman", Times, serif; font-size: 10pt;">Revenue</td> <td id="new_id-1980" style="padding-bottom: 1px; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1981" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1982" style="text-align: center; border-bottom: 1px solid rgb(0, 0, 0); font-family: "Times New Roman", Times, serif; font-size: 10pt;"> Revenue</td> <td id="new_id-1983" style="padding-bottom: 1px; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 43%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">FEI-NY</p> </td> <td id="new_id-1984" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1985" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1986" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">29,800</td> <td id="new_id-1987" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1988" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1989" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1990" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,514</td> <td id="new_id-1991" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1992" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1993" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1994" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">32,314</td> <td id="new_id-1995" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">FEI-Zyfer</p> </td> <td id="new_id-1996" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1997" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1998" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">9,283</td> <td id="new_id-1999" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2000" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2001" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2002" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">649</td> <td id="new_id-2003" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2004" style="width: 1%; font-family: "Times New Roman", Times, serif; 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font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2010" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-2011" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2012" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2013" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2014" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,469</td> <td id="new_id-2015" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2016" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2017" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2018" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,469</td> <td id="new_id-2019" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Revenue</p> </td> <td id="new_id-2020" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2021" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2022" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">39,083</td> <td id="new_id-2023" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2024" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2025" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2026" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">1,694</td> <td id="new_id-2027" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2028" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2029" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2030" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">40,777</td> <td id="new_id-2031" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table> <p style="font-family:'Times New Roman';font-size:10pt;font-variant:normal;margin:0pt;"> </p> <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; 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font-size: 10pt;"> </td> <td id="new_id-2035" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2036" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">(in thousands)</p> </td> <td id="new_id-2037" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2038" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2039" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-

size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">2024 </td> <td id="new_id-2040" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2041" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2042" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2043" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Revenues by Product Line: </td> <td id="new_id-2044" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2045" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2046" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2047" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2048" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2049" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2050" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2051" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Satellite revenue </td> <td id="new_id-2052" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2053" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2054" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">23,223</td> <td id="new_id-2055" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2056" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2057" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2058" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">17,918</td> <td id="new_id-2059" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Government non-space revenue </td> <td id="new_id-2060" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2061" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2062" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">28,981</td> <td id="new_id-2063" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2064" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2065" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2066" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">20,282</td> <td id="new_id-2067" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Other commercial & industrial revenue </td> <td id="new_id-2068" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2069" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2070" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">3,070</td> <td id="new_id-2071" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2072" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2073" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2074" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">2,577</td> <td id="new_id-2075" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Consolidated revenues </td> <td id="new_id-2076" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2077" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2078" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">55,274</td> <td id="new_id-2079" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2080" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2081" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2082" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">40,777</td> <td id="new_id-2083" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table> Comprehensive Income (Loss):   Comprehensive income (loss) consists of net income or loss and other comprehensive income/loss. Other comprehensive income/loss includes changes in unrealized gains or losses, net of tax, on securities available for sale during the year.   Research and Development: The Company engages in R&D activities to identify new applications for its core technologies, to improve existing products and to improve manufacturing processes to achieve cost reductions and manufacturing efficiencies. R&D costs include basic research, applied research, concept formulation studies, design, development, related test activities, and all associated direct labor, manufacturing overhead, direct materials and contracted services. Such costs are expensed as incurred. The Company also engages in customer-funded R&D activity. The customer funds received in connection therewith appear in revenues and the associated expenses are included in cost of revenues and are not included in R&D expenses.   Income Taxes: The Company recognizes deferred tax liabilities and assets based on the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Valuation allowances are established and adjusted when necessary to increase or reduce deferred tax assets to the amount expected to be realized.   The Company analyzes its tax positions under accounting standards which prescribe recognition thresholds that must be met before a tax benefit is recognized in the financial statements and provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. Under these standards, the Company may only recognize or continue to recognize tax positions that meet a “more likely than not” threshold. Interest and penalties recognized on income taxes are recorded as income tax expense.   Earnings (Loss) per Share: Basic earnings (loss) per share are computed by dividing net earnings (loss) by the weighted average number of shares of common stock outstanding. Diluted earnings (loss) per share are computed by dividing net earnings (loss) by the sum of the weighted average number of shares of common stock and the if-converted effect of unexercised stock options and stock appreciation rights (“SARs”). Diluted earnings (loss) per share are not computed where the if-converted effect of such items would be anti-dilutive.   Fair Values of Financial Instruments: Cash and cash equivalents, restricted cash, marketable securities, accounts receivable, accounts payable, short-term credit obligations, and cash surrender value of life insurance are reflected in the accompanying consolidated balance sheets at amounts considered by management to reasonably approximate fair value based upon the nature of the instrument and current market conditions. Management is not aware of any factors that would significantly affect the value of these amounts. The Company also has an investment in a privately-held Russian company, Morion, Inc. (“Morion”), see Note 10 for additional information. The fair value accounting framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).   The levels of the fair value hierarchy are described below: <table border="0" cellpadding="0" cellspacing="0" style="font-family:Times New Roman;font-size:10pt;width:100%;margin-left:auto;margin-right:auto;"> <tr> <td style="vertical-align:middle;width:2.3%;">   </td> <td style="vertical-align:top;width:3.2%;"> Level 1 </td> <td style="vertical-align:top;width:40.8%;"> Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities. </td> </tr> <tr> <td style="vertical-align:middle;width:2.3%;">   </td> <td style="vertical-align:top;width:3.2%;">   </td> <td style="vertical-align:top;width:40.8%;">   </td> </tr> <tr> <td style="vertical-align:middle;width:2.3%;">   </td> <td style="vertical-align:top;width:3.2%;"> Level 2 </td> <td style="vertical-align:top;width:40.8%;"> Inputs to the valuation methodology include: -Inputs other than quoted prices that are observable for the asset or liability; and -Inputs that are derived principally from or corroborated by observable market data by correlation or other means. </td> </tr> <tr> <td style="vertical-align:middle;width:2.3%;">   </td> <td style="vertical-align:top;width:3.2%;">   </td> <td style="vertical-align:top;width:40.8%;">   </td> </tr> <tr> <td style="vertical-align:middle;width:2.3%;">   </td> <td style="vertical-align:top;width:3.2%;"> Level 3 </td> <td style="vertical-align:top;width:40.8%;"> Inputs to the valuation methodology are unobservable and significant to the fair value measurement. </td> </tr> </table>   Equity-based Compensation: <p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt;text-

indent:36pt;">The cost of employee services received in exchange for awards of equity instruments are based on the grant-date fair value of the award. We recognize the fair value of the award as compensation expense over the period during which an employee is required to provide service in exchange for the award. For awards with performance conditions, we recognize the fair value of the award as compensation expense when it is probable that the performance condition will be achieved. The Company has elected an accounting policy to account for award forfeitures as they occur, with no adjustment for estimated forfeitures.   Concentration of Credit Risk: Financial instruments, which potentially subject the Company to concentration of credit risk, consist principally of cash and cash equivalents and trade receivables. The Company maintains cash accounts at several commercial banks at which the balances exceed FDIC limits. The Company has not experienced any losses on such amounts. Concentration of credit risk with respect to trade receivables is generally diversified due to the large number of entities comprising the Company's customer base and their dispersion across geographic areas, principally within the U.S. The Company routinely addresses the financial strength of its customers and, as a consequence, believes that its receivable credit risk exposure is limited. The Company does not require customers to post collateral.   New Accounting Pronouncements: In November 2023, the Financial Accounting Standards Board ("FASB") issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures ("ASU 2023-07"), which expands on the required disclosure of incremental segment information. The new guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is evaluating the effect on its consolidated financial statements when adopted in fiscal year 2025 but does not expect the effect to be material.   In December 2023, the FASB issued ASU No. 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures ("ASU 2023-09"), which requires companies to annually disclose categories in the effective tax rate reconciliation and additional information about income taxes paid. The new guidance is effective for annual periods beginning after December 15, 2024, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is in the process of evaluating the impact that the adoption of ASU No. 2023-09 will have to the financial statements and related disclosures.   Out of Period Adjustment: As of and for the year ended April 30, 2024, the Company recorded an out of period adjustment related to its loss provision accrual to account for its contracts where the expected costs exceed the total expected revenues. The out of period adjustment resulted in a decrease to cost of revenues and a decrease to loss provision accrual of $0.9 million. The adjustment did not have any impact on cash flows for the Company and does not have any continuing impact on future cash flows or earnings. The Company has evaluated the effects of this error, both qualitatively and quantitatively, and does not believe the correction was material to any current or prior interim or annual periods that were affected. Basis of Presentation and Principles of Consolidation: The consolidated financial statements include the accounts of Frequency Electronics, Inc. and its wholly-owned subsidiaries (the "Company" or "Registrant"). References to "FEI" are to the parent company alone and do not refer to any of its subsidiaries. See Note 14 for information regarding the Company's business segments: (1) FEI-NY (which includes the subsidiaries FEI Government Systems, Inc., FEI Communications, Inc., and FEI-Elcom Tech, Inc. ("FEI-Elcom")), and (2) FEI-Zyfer, Inc. ("FEI-Zyfer"). Intercompany accounts and transactions are eliminated in consolidation. Use of Estimates: These consolidated financial statements have been prepared in conformity with United States generally accepted accounting principles ("U.S. GAAP") and require management to make estimates and assumptions that affect amounts reported and disclosed in the consolidated financial statements and related notes. Actual results could differ from these estimates. Significant estimates include, but are not limited to, accounting for revenue recognition using a cost-to-cost input model, inventory reserves, deferred compensation plans, impairment of goodwill and other long-lived assets, stock-based compensation, and income taxes including deferred income taxes. Cash Equivalents: The Company considers certificates of deposit and other highly liquid investments with maturities of three months or less when purchased to be cash equivalents. The Company places its temporary cash investments with high credit quality financial institutions. Such investments may at times be in excess of the Federal Deposit Insurance Corporation ("FDIC") and Securities Investor Protection Corporation insurance limits. No losses have been experienced on such investments. Marketable Securities: Marketable securities consisted of corporate debt securities, certificates-of-deposit, and debt securities of U.S. Government agencies. No marketable securities were held during the fiscal year ended April 30, 2024. Investments in debt securities were categorized as available-for-sale and were carried at fair value, with unrealized gains and losses excluded from income and recorded directly to stockholders' equity. The Company recognizes gains or losses when securities are sold using the specific identification method. The Company liquidated all holdings related to marketable securities during the fiscal year ended April 30, 2023. Accounts Receivable and Allowance for Credit Losses: Accounts receivable, net, consists of amounts collectible from customers recorded at the original invoiced amount. Management analyzes accounts receivable and the potential for credit losses based on customer concentrations, credit worthiness, current economic trends and changes in customer payment terms. Accounts receivable are recorded at their stated amount, less allowance for credit losses. When it is determined amounts are not recoverable, the receivable is written off against the allowance. Property, Plant and Equipment: Property, plant and equipment is recorded at cost, net of accumulated depreciation and amortization. Expenditures for betterments are capitalized; maintenance and repairs are charged to operations when incurred. When fixed assets are sold or retired, the cost and related accumulated depreciation and amortization are eliminated from the respective accounts and any gain or loss is credited or charged to operations. If events or changes in circumstances indicate that the carrying amount of a long-lived asset may not be recoverable, the Company estimates the future cash flows expected to result from the use of the asset and its eventual disposition. If the sum of the expected future cash flows (undiscounted and without interest charges) is less than the carrying amount of the long-lived asset, an impairment loss is recognized based on the excess of the carrying amount over the fair value of the long-lived asset. No impairment losses have been recognized in the years ended April 30, 2024 and 2023. Depreciation and Amortization: Depreciation of property, plant and equipment is computed on the straight-line method based upon the estimated useful lives of the assets (40 years for buildings and 3 to 10 years for other depreciable assets). Leasehold improvements are amortized on the straight-line method over the lesser of the lease term or the estimated useful life of the asset. P40YP3YP10Y Inventories: Inventories, which consist of raw materials, work-in-process and finished goods are accounted for at the lower of cost (specific and average) and net realizable value. The cost of work-in-process and finished goods generally include the cost of materials, labor, overhead and other costs that are directly related to their production. The Company reviews its inventories quarterly to determine reserves for excess or obsolete inventory based upon historical sales trends, expected production usage, and other factors. Changes to inventory are charged to cost of revenues in the period when such changes are identified. Inventories represent raw materials, work-in-process, and finished goods that relate to non-customized products sold to customers at a point in time. Inventories also represent raw materials and in-process and completed components parts that are used in multiple customer projects but have not been allocated to a specific customer project or incorporated in the creation of customized products that are sold to specific customers over a period of time. Goodwill: The Company records goodwill as the excess of purchase price over the fair value of identifiable net assets acquired. The Company performs a qualitative evaluation of events and circumstances impacting each reporting unit to determine the likelihood of goodwill impairment. Based on this evaluation, if it is determined that it is more likely than not that the fair value of a reporting unit exceeds its carrying amount, no further evaluation is necessary. Otherwise, the Company will perform a quantitative impairment test to compare the fair value of a reporting unit to its carrying value, including goodwill. If the fair value of a reporting unit exceeds its carrying value, goodwill of the reporting unit is not impaired. If the carrying value of the reporting unit, including goodwill, exceeds its fair value, a goodwill impairment loss will be recognized in an amount equal to that excess. Management has determined that goodwill was not impaired as of April 30, 2024 and 2023, based on its qualitative assessment of impairment for each period. Revenue and Cost Recognition: Revenue is recognized when or as performance obligations are satisfied, which is when control over goods or services are transferred to the customer, in an amount that reflects the consideration to which the Company expects to receive. A performance obligation is a distinct product or service that is transferred to the customer based on the contract. The transaction price is allocated to each performance obligation and is recognized as revenue upon satisfaction of that performance obligation. The Company derives a majority of its revenue through contracts with customers that involve the sale of goods and services with specifications, frequencies and significant customization to address the requirements of a specific customer and contracts where the end user is the U.S. Government. These contracts generally include one performance obligation, which is typically a customized product or a series of distinct customized products. Control over this performance obligation transfers to the customer over time as the Company creates the customized product because such product does not have an alternative use to the Company and the contract provides the Company with an enforceable right to payment for performance completed to date. In certain cases, the customer also controls the product as it is being created by the Company. Accordingly, revenue is reported in operating results over time using the percentage-of-completion ("POC") cost-to-cost method. Under this method, revenue is recorded based on the ratio of costs incurred over total estimated contract costs. This method provides a faithful depiction of the transfer of the customized product to the customer because the costs incurred represent the Company's inputs towards satisfying the performance obligation. Each month management reviews estimated contract costs through a process of aggregating actual costs incurred and estimating additional costs to complete based on current available information, project status, historical experience with similar contracts, changes to product specifications, and other factors. The estimation of total costs through completion is complicated and subject to many variables. Total cost estimates can be affected by a number of factors such as changes in the assessment of the nature and complexity of the work; design challenges including changes to design specifications; technical challenges including those related to quality control; production challenges including those resulting from the timeliness of customer funding, and the unavailability or reduced productivity of qualified labor; supplier challenges including the cost, availability, and quality of raw materials and subcontractor services; changes in laws or regulations; actions necessary for long-term customer satisfaction; and natural disasters or other matters. Changes in these cost estimates could result in the recognition of unfavorable cumulative catch-up adjustments to the Company's operating results of the period when such changes are made. Costs to satisfy the performance obligation, which include direct materials, direct labor, manufacturing overhead and other direct costs, are expensed as incurred except when the Company determines that the total estimated costs through completion will exceed total revenue, resulting in a contract loss. Such contract loss is accrued for immediately in the period when the loss is identified. The Company also derives its revenue through contracts or purchase orders from customers that involve the sale of goods and services that are not significantly customized and therefore, such goods and services have an alternative use to the Company because they can be resold to other customers. These contracts typically include one performance obligation, which is a non-customized product or service ordered by the customer. Control over this performance obligation transfers to the customer and revenue is recorded at a point time when passage-of-title ("POT") occurs as reflected by either (i) shipment of the product or (ii) performance of the services, which are generally completed within a very short period. When payment is contingent upon customer acceptance, revenue is deferred until such acceptance is

received. Costs directly related to the production of a non-customized product are capitalized in inventory and are generally expensed when the product is shipped to or accepted by the customer. Cost of services are expensed as incurred. Contract costs include all direct material costs, direct labor costs, manufacturing overhead and other direct costs related to contract performance. Selling, general and administrative costs are charged to expense as incurred. Practical Expedients The Company expenses sales commissions as sales and marketing expenses in the period they are incurred if the expected amortization period is one year or less. The Company expenses costs, other than sales commissions, to obtain a contract in the period for which they are incurred as these amounts would have been incurred even if the contract had not been obtained. The Company elected the practical expedient to account for shipping and handling activities that occur after the customer has obtained control of a good as fulfillment activities rather than as a promised service. The Company elected the practical expedient not to disclose the transaction price allocated to the remaining performance obligations because the duration of the Company's contracts is typically one year or less in consideration of the customer's option to terminate the contract for convenience without incurring a substantive termination penalty. Payments under long-term contracts may be received before or after revenue is recognized. The U.S. Government customer typically withholds payment of a small portion of the contract price until contract completion. Therefore, long-term contracts typically generate unbilled receivables (contract assets) but may generate advances and progress billings (contract liabilities). Long-term contract unbilled receivables and advances and progress billings are not considered a significant financing component because they are intended to protect either the customer or the Company in the event that some or all of the obligations under the contract are not completed. In addition, the Company does not assess whether a significant financing component exists if the period between when the Company performs its obligations under the contract and when the customer pays is one year or less. Disaggregation of Revenue Total revenue recognized over time using the POC method was approximately $52.1 million and $39.1 million of the $55.3 million and $40.8 million reported for the years ended April 30, 2024 and 2023, respectively. The amounts by segment and product line were as follows:</p><table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1888" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="10" id="new_id-1889" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Fiscal Year Ended April 30, 2024</p> </td> <td id="new_id-1890" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1891" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="10" id="new_id-1892" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">(In thousands)</p> </td> <td id="new_id-1893" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1894" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1895" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">POC </p> </td> <td id="new_id-1896" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1897" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1898" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">POT </p> </td> <td id="new_id-1899" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1900" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1901" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Total </p> </td> <td id="new_id-1902" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1903" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1904" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Revenue</p> </td> <td id="new_id-1905" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-1906" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1907" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);">Revenue </td> <td id="new_id-1908" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-1909" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1910" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);">Revenue </td> <td id="new_id-1911" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 43%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">FEI-NY</p> </td> <td id="new_id-1912" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1913" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1914" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">35,225</td> <td id="new_id-1915" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1916" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1917" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1918" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">5,036</td> <td id="new_id-1919" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1920" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1921" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1922" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">40,261</td> <td id="new_id-1923" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-Zyfer </td> <td id="new_id-1924" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1925" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1926" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">16,909</td> <td id="new_id-1927" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1928" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1929" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1930" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,229</td> <td id="new_id-1931" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1932" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1933" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1934" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">18,138</td> <td id="new_id-1935" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Intersegment </td> <td id="new_id-1936" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1937" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-1938" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">–</td> <td id="new_id-1939" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1940" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1941" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-1942" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(3,125</td> <td id="new_id-1943" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-1944" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1945" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-1946" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(3,125</td> <td id="new_id-1947" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Revenue </td> <td id="new_id-1948" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1949" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-1950" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">52,134</td> <td id="new_id-1951" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1952" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1953" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-1954" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">3,140</td> <td id="new_id-1955" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1956" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1957" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-1958" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">55,274</td> <td id="new_id-1959" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table><table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1960" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="10" id="new_id-1961" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-

size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Fiscal Year Ended April 30, 2023 </td> <td id="new_id-1962" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1963" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="10" id="new_id-1964" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> (In thousands) </td> <td id="new_id-1965" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1966" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1967" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> POC </td> <td id="new_id-1968" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1969" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1970" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> POT </td> <td id="new_id-1971" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1972" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1973" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Total </td> <td id="new_id-1974" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1975" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1976" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Revenue </td> <td id="new_id-1977" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-1978" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1979" style="text-align: center; border-bottom: 1px solid rgb(0, 0, 0); font-family: "Times New Roman", Times, serif; font-size: 10pt;">Revenue</td> <td id="new_id-1980" style="padding-bottom: 1px; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1981" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1982" style="text-align: center; border-bottom: 1px solid rgb(0, 0, 0); font-family: "Times New Roman", Times, serif; font-size: 10pt;">Revenue</td> <td id="new_id-1983" style="padding-bottom: 1px; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 43%;"> FEI-NY </td> <td id="new_id-1984" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1985" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1986" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">29,800</td> <td id="new_id-1987" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1988" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1989" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1990" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,514</td> <td id="new_id-1991" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1992" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1993" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1994" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">32,314</td> <td id="new_id-1995" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">FEI-Zyfer</p> </td> <td id="new_id-1996" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1997" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1998" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">9,283</td> <td id="new_id-1999" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2000" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2001" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2002" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">649</td> <td id="new_id-2003" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2004" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2005" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2006" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">9,932</td> <td id="new_id-2007" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Intersegment</p> </td> <td id="new_id-2008" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2009" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2010" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-2011" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2012" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2013" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2014" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,469</td> <td id="new_id-2015" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2016" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2017" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2018" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,469</td> <td id="new_id-2019" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Revenue</p> </td> <td id="new_id-2020" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2021" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2022" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">39,083</td> <td id="new_id-2023" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2024" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2025" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2026" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">1,694</td> <td id="new_id-2027" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2028" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2029" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2030" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">40,777</td> <td id="new_id-2031" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table><table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2032" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2033" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Fiscal Years Ended April 30, </td> <td id="new_id-2034" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2035" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2036" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> (in thousands) </td> <td id="new_id-2037" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2038" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2039" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-2040" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2041" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2042" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2043" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Revenues by Product Line: </td> <td id="new_id-2044" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2045" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2046" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2047" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2048" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2049" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2050" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2051" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Satellite revenue </td> <td id="new_id-2052" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2053" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2054" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">23,223</td> <td id="new_id-2055" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2056"

style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2057" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2058" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">17,918</td> <td id="new_id-2059" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Government non-space revenue</p> </td> <td id="new_id-2060" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2061" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2062" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">28,981</td> <td id="new_id-2063" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2064" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2065" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2066" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">20,282</td> <td id="new_id-2067" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Other commercial & industrial revenue</p> </td> <td id="new_id-2068" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2069" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2070" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">3,070</td> <td id="new_id-2071" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2072" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2073" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2074" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">2,577</td> <td id="new_id-2075" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Consolidated revenues</p> </td> <td id="new_id-2076" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2077" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2078" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">55,274</td> <td id="new_id-2079" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2080" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2081" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2082" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">40,777</td> <td id="new_id-2083" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table> Total revenue recognized over time using the POC method was approximately $52.1 million and $39.1 million of the $55.3 million and $40.8 million reported for the years ended April 30, 2024 and 2023, respectively. The amounts by segment and product line were as follows:<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1888" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="10" id="new_id-1889" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Fiscal Year Ended April 30, 2024</p> </td> <td id="new_id-1890" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1891" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="10" id="new_id-1892" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">(In thousands)</p> </td> <td id="new_id-1893" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1894" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1895" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">POC </p> </td> <td id="new_id-1896" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1897" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1898" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">POT </p> </td> <td id="new_id-1899" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1900" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1901" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Total </p> </td> <td id="new_id-1902" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1903" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1904" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Revenue</p> </td> <td id="new_id-1905" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-1906" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1907" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);">Revenue </td> <td id="new_id-1908" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-1909" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1910" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);">Revenue </td> <td id="new_id-1911" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 43%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">FEI-NY</p> </td> <td id="new_id-1912" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1913" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1914" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">35,225</td> <td id="new_id-1915" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1916" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1917" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1918" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">5,036</td> <td id="new_id-1919" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1920" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1921" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1922" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">40,261</td> <td id="new_id-1923" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-Zyfer </td> <td id="new_id-1924" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1925" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1926" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">16,909</td> <td id="new_id-1927" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1928" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1929" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1930" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,229</td> <td id="new_id-1931" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1932" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1933" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1934" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">18,138</td> <td id="new_id-1935" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Intersegment </td> <td id="new_id-1936" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1937" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-1938" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-1939" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1940" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1941" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-1942" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(3,125</td> <td id="new_id-1943" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-1944" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1945" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-1946" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(3,125</td> <td id="new_id-1947" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Revenue </td> <td id="new_id-1948" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1949" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-1950" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">52,134</td> <td id="new_id-1951" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1952" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-

1953" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-1954" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">3,140</td> <td id="new_id-1955" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1956" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1957" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-1958" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">55,274</td> <td id="new_id-1959" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table><table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1960" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="10" id="new_id-1961" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Fiscal Year Ended April 30, 2023 </td> <td id="new_id-1962" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="10" id="new_id-1963" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> </td> <td colspan="10" id="new_id-1964" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> (In thousands) </td> <td id="new_id-1965" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1966" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1967" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> POC </td> <td id="new_id-1968" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1969" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1970" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> POT </td> <td id="new_id-1971" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1972" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1973" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Total </td> <td id="new_id-1974" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1975" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1976" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Revenue </td> <td id="new_id-1977" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-1978" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1979" style="text-align: center; border-bottom: 1px solid rgb(0, 0, 0); font-family: "Times New Roman", Times, serif; font-size: 10pt;">Revenue</td> <td id="new_id-1980" style="padding-bottom: 1px; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1981" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-1982" style="text-align: center; border-bottom: 1px solid rgb(0, 0, 0); font-family: "Times New Roman", Times, serif; font-size: 10pt;">Revenue</td> <td id="new_id-1983" style="padding-bottom: 1px; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 43%;"> FEI-NY </td> <td id="new_id-1984" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1985" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1986" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">29,800</td> <td id="new_id-1987" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1988" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1989" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1990" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,514</td> <td id="new_id-1991" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-1992" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1993" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-1994" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">32,314</td> <td id="new_id-1995" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">FEI-Zyfer</p> </td> <td id="new_id-1996" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1997" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-1998" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">9,283</td> <td id="new_id-1999" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2000" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2001" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2002" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">649</td> <td id="new_id-2003" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2004" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2005" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2006" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">9,932</td> <td id="new_id-2007" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Intersegment</p> </td> <td id="new_id-2008" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2009" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2010" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">- </td> <td id="new_id-2011" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2012" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2013" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2014" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,469</td> <td id="new_id-2015" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2016" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2017" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2018" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,469</td> <td id="new_id-2019" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Revenue</p> </td> <td id="new_id-2020" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2021" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2022" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">39,083</td> <td id="new_id-2023" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2024" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2025" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2026" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">1,694</td> <td id="new_id-2027" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2028" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2029" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2030" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">40,777</td> <td id="new_id-2031" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table> 52100000391000005530000040800000352250005036000402610001690900012290001813800000-3125000-3125000521340003140000552740002980000025140003231400092830006490009932000014690003908300016940004077700<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2032" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2033" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Fiscal Years Ended April 30, </td> <td id="new_id-2034" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2035" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2036" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> (in thousands) </td> <td id="new_id-2037" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2038" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2039" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-2040" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2041" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2042" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2043" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td>

</tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Revenues by Product Line: </td> <td id="new_id-2044" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2045" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2046" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2047" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2048" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2049" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2050" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2051" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Satellite revenue </td> <td id="new_id-2052" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2053" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2054" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">23,223</td> <td id="new_id-2055" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2056" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2057" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2058" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">17,918</td> <td id="new_id-2059" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Government non-space revenue </td> <td id="new_id-2060" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2061" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2062" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">28,981</td> <td id="new_id-2063" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2064" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2065" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2066" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">20,282</td> <td id="new_id-2067" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Other commercial & industrial revenue </td> <td id="new_id-2068" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2069" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2070" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">3,070</td> <td id="new_id-2071" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2072" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2073" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2074" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">2,577</td> <td id="new_id-2075" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Consolidated revenues </td> <td id="new_id-2076" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2077" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2078" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">55,274</td> <td id="new_id-2079" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2080" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2081" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2082" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">40,777</td> <td id="new_id-2083" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr>
</table> 2322300017918000289810002028200030700002577000552740004077700 Comprehensive Income (Loss): Comprehensive income (loss) consists of net income or loss and other comprehensive income/loss. Other comprehensive income/loss includes changes in unrealized gains or losses, net of tax, on securities available for sale during the year. Research and Development: The Company engages in R&D activities to identify new applications for its core technologies, to improve existing products and to improve manufacturing processes to achieve cost reductions and manufacturing efficiencies. R&D costs include basic research, applied research, concept formulation studies, design, development, related test activities, and all associated direct labor, manufacturing overhead, direct materials and contracted services. Such costs are expensed as incurred. The Company also engages in customer-funded R&D activity. The customer funds received in connection therewith appear in revenues and the associated expenses are included in cost of revenues and are not included in R&D expenses. Income Taxes: The Company recognizes deferred tax liabilities and assets based on the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Valuation allowances are established and adjusted when necessary to increase or reduce deferred tax assets to the amount expected to be realized. The Company analyzes its tax positions under accounting standards which prescribe recognition thresholds that must be met before a tax benefit is recognized in the financial statements and provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. Under these standards, the Company may only recognize or continue to recognize tax positions that meet a "more likely than not" threshold. Interest and penalties recognized on income taxes are recorded as income tax expense. Earnings (Loss) per Share: Basic earnings (loss) per share are computed by dividing net earnings (loss) by the weighted average number of shares of common stock outstanding. Diluted earnings (loss) per share are computed by dividing net earnings (loss) by the sum of the weighted average number of shares of common stock and the if-converted effect of unexercised stock options and stock appreciation rights ("SARs"). Diluted earnings (loss) per share are not computed where the if-converted effect of such items would be anti-dilutive. Fair Values of Financial Instruments: Cash and cash equivalents, restricted cash, marketable securities, accounts receivable, accounts payable, short-term credit obligations, and cash surrender value of life insurance are reflected in the accompanying consolidated balance sheets at amounts considered by management to reasonably approximate fair value based upon the nature of the instrument and current market conditions. Management is not aware of any factors that would significantly affect the value of these amounts. The Company also has an investment in a privately-held Russian company, Morion, Inc. ("Morion"), see Note 10 for additional information. The fair value accounting framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The levels of the fair value hierarchy are described below: <table border="0" cellpadding="0" cellspacing="0" style="font-family:Times New Roman;font-size:10pt;width:100%;margin-left:auto;margin-right:auto;"> <tr> <td style="vertical-align:middle;width:2.3%;">   </td> <td style="vertical-align:top;width:3.2%;"> Level 1 </td> <td style="vertical-align:top;width:40.8%;"> Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities. </td> </tr> <tr> <td style="vertical-align:middle;width:2.3%;">   </td> <td style="vertical-align:top;width:3.2%;">   </td> <td style="vertical-align:top;width:40.8%;">   </td> </tr> <tr> <td style="vertical-align:middle;width:2.3%;">   </td> <td style="vertical-align:top;width:3.2%;"> Level 2 </td> <td style="vertical-align:top;width:40.8%;"> Inputs to the valuation methodology include: -Inputs other than quoted prices that are observable for the asset or liability; and -Inputs that are derived principally from or corroborated by observable market data by correlation or other means. </td> </tr> <tr> <td style="vertical-align:middle;width:2.3%;">   </td> <td style="vertical-align:top;width:3.2%;">   </td> <td style="vertical-align:top;width:40.8%;">   </td> </tr> <tr> <td style="vertical-align:middle;width:2.3%;">   </td> <td style="vertical-align:top;width:3.2%;"> Level 3 </td> <td style="vertical-align:top;width:40.8%;"> Inputs to the valuation methodology are unobservable and significant to the fair value measurement. </td> </tr> </table> Equity-based Compensation: The cost of employee services received in exchange for awards of equity instruments are based on the grant-date fair value of the award. We recognize the fair value of the award as compensation expense over the period during which an employee is required to provide service in exchange for the award. For awards with performance conditions, we recognize the fair value of the award as compensation expense when it is probable that the performance condition will be achieved. The Company has elected an accounting policy to account for award forfeitures as they occur, with no adjustment for estimated forfeitures. Concentration of Credit Risk: Financial instruments, which potentially subject the Company to concentration of credit risk, consist principally of cash and cash equivalents and trade receivables. The Company maintains cash accounts at several commercial banks at which the balances exceed FDIC limits. The Company has not experienced any losses on such amounts. Concentration of credit risk with respect to trade receivables is generally diversified due to the large number of entities comprising the Company's customer base and their dispersion across geographic areas, principally within the U.S. The Company routinely addresses the financial strength of its customers and, as a consequence, believes that its receivable credit risk exposure is limited. The Company does not require customers to post collateral. New Accounting Pronouncements: In November 2023, the Financial Accounting Standards Board ("FASB") issued ASU

No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (“ASU 2023-07”), which expands on the required disclosure of incremental segment information. The new guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is evaluating the effect on its consolidated financial statements when adopted in fiscal year 2025 but does not expect the effect to be material. In December 2023, the FASB issued ASU No. 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures (“ASU 2023-09”), which requires companies to annually disclose categories in the effective tax rate reconciliation and additional information about income taxes paid. The new guidance is effective for annual periods beginning after December 15, 2024, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is in the process of evaluating the impact that the adoption of ASU No. 2023-09 will have to the financial statements and related disclosures. Out of Period Adjustment: As of and for the year ended April 30, 2024, the Company recorded an out of period adjustment related to its loss provision accrual to account for its contracts where the expected costs exceed the total expected revenues. The out of period adjustment resulted in a decrease to cost of revenues and a decrease to loss provision accrual of $0.9 million. The adjustment did not have any impact on cash flows for the Company and does not have any continuing impact on future cash flows or earnings. The Company has evaluated the effects of this error, both qualitatively and quantitatively, and does not believe the correction was material to any current or prior interim or annual periods that were affected. 900000 2. Earnings per Share   Reconciliations of the weighted average shares outstanding for basic and diluted earnings (loss) per share for the fiscal years ended April 30, 2024 and 2023, respectively, were as follows: <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2084" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2085" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> For the Fiscal Years Ended April 30, </td> <td id="new_id-2086" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2087" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2088" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-2089" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2090" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2091" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2092" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Weighted average shares outstanding: </td> <td id="new_id-2093" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2094" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2095" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2096" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2097" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2098" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2099" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2100" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Basic EPS Shares outstanding (weighted average) </td> <td id="new_id-2101" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2102" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2103" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">9,431,264</td> <td id="new_id-2104" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2105" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2106" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2107" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">9,337,444</td> <td id="new_id-2108" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Effect of Dilutive Securities </td> <td id="new_id-2109" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2110" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2111" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> ** </td> <td id="new_id-2112" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2113" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2114" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2115" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> ** </td> <td id="new_id-2116" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Diluted EPS Shares outstanding </td> <td id="new_id-2117" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2118" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 3px double rgb(0, 0, 0);"> </td> <td id="new_id-2119" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">9,431,264</td> <td id="new_id-2120" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2121" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2122" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 3px double rgb(0, 0, 0);"> </td> <td id="new_id-2123" style="width: 16%; 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Reconciliations of the weighted average shares outstanding for basic and diluted earnings (loss) per share for the fiscal years ended April 30, 2024 and 2023, respectively, were as follows:<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2084" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2085" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> For the Fiscal Years Ended April 30, </td> <td id="new_id-2086" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2087" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2088" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-2089" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2090" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2091" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2092" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; 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font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Basic EPS Shares outstanding (weighted average) </td> <td id="new_id-2101" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2102" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2103" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">9,431,264</td> <td id="new_id-2104" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2105" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2106" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2107" style="width: 16%; 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For the fiscal year ended April 30, 2024 all securities would be anti-dilutive because the current stock price is below the exercise price. For the fiscal year ended April 30, 2023, all securities would be anti-dilutive due to the Company's net loss position. The anti-dilutive shares excluded in the above table for fiscal years ended April 30, 2024 and 2023 were 86,000 and 243,625, respectively. 9431264933744494312649337444860002436 25 3. Contract Assets and Liabilities   At April 30, 2024 and 2023, contract assets and liabilities, consisted of the following (in thousands):   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2125" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2126" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> April 30, 2024 </td> <td id="new_id-2127" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2128" style="font-family: "Times New Roman", Times, serif; 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font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2143" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2144" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2145" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">10,009</td> <td id="new_id-2146" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Contract Liabilities </td> <td id="new_id-2147" style="width: 1%; font-family: "Times New Roman", Times, serif; 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Contract assets primarily relate to the Company's rights to consideration for work completed but not billed at the reporting date on contracts with customers. Contract assets are transferred to accounts receivable when the rights become unconditional. Contract liabilities primarily relate to contracts where advance payments or deposits have been received, but performance obligations have not yet been satisfied, and therefore, revenue has not been recognized. In fiscal year 2024, we recognized $15.8 million of our contract liabilities at April 30, 2023 as revenue. In fiscal year 2023, we recognized $7.1 million of our contract liabilities at April 30, 2022 as revenue. If contract losses are anticipated, a loss provision is recorded for the full amount of such losses when they are determinable. Total contract losses for the fiscal years ended April 30, 2024 and 2023 were approximately $3.1 million and $429,000, respectively. The liability for contract losses is presented as loss provision accrual within the consolidated balance sheets.</p>At April 30, 2024 and 2023, contract assets and liabilities, consisted of the following (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2125" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2126" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; 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font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2140" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2141" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">10,523</td> <td id="new_id-2142" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2143" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2144" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2145" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">10,009</td> <td id="new_id-2146" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; 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font-size: 10pt;"> </td> <td id="new_id-2152" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2153" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(18,586</td> <td id="new_id-2154" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> </table>10523000100090002163900018586000885700011098000158000007100000310000042900 0 4. Inventories   Inventories at April 30, 2024 and 2023, consisted of the following (in thousands):   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2155" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2156" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> April 30, 2024 </td> <td id="new_id-2157" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2158" style="font-family: "Times New Roman", Times, serif; font-

size: 10pt;"> </td> <td colspan="2" id="new_id-2159" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> April 30, 2023 </td> <td id="new_id-2160" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Raw materials and component parts </td> <td id="new_id-2161" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2162" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2163" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">14,939</td> <td id="new_id-2164" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2165" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2166" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2167" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">12,460</td> <td id="new_id-2168" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Work in progress </td> <td id="new_id-2169" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2170" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2171" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">8,035</td> <td id="new_id-2172" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2173" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2174" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2175" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">7,547</td> <td id="new_id-2176" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Finished goods </td> <td id="new_id-2177" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2178" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2179" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">457</td> <td id="new_id-2180" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2181" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2182" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2183" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">519</td> <td id="new_id-2184" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2185" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2186" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2187" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">23,431</td> <td id="new_id-2188" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2189" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2190" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2191" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">20,526</td> <td id="new_id-2192" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>   Inventory reserves included in inventory were $9.1 million and $8.1 million for the fiscal years ended April 30, 2024 and 2023, respectively.</p>Inventories at April 30, 2024 and 2023, consisted of the following (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; 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Property, Plant and Equipment, net   Property, plant and equipment, net, at April 30, 2024 and 2023, consisted of the following (in thousands):   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2193" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2194" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> April 30, 2024 </td> <td id="new_id-2195" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2196" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2197" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> April 30, 2023 </td> <td id="new_id-2198" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2199" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2200" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2201" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2202" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2203" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2204" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2205" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2206" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman",

Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Buildings and building improvements </td> <td id="new_id-2207" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2208" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2209" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,616</td> <td id="new_id-2210" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2211" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2212" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2213" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,597</td> <td id="new_id-2214" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Machinery, equipment and furniture </td> <td id="new_id-2215" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2216" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2217" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">61,943</td> <td id="new_id-2218" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2219" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2220" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2221" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">60,792</td> <td id="new_id-2222" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2223" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2224" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2225" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">64,559</td> <td id="new_id-2226" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2227" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2228" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2229" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">63,389</td> <td id="new_id-2230" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Less accumulated depreciation </td> <td id="new_id-2231" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2232" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2233" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(58,121</td> <td id="new_id-2234" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">) </td> <td id="new_id-2235" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2236" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2237" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(56,296</td> <td id="new_id-2238" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2239" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2240" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2241" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">6,438</td> <td id="new_id-2242" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2243" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2244" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2245" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">7,093</td> <td id="new_id-2246" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>   Depreciation and amortization expense was $2.1 million and $2.4 million for the fiscal years ended April 30, 2024 and 2023, respectively.</p>Property, plant and equipment, net, at April 30, 2024 and 2023, consisted of the following (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2193" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2194" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">April 30, 2024</p> </td> <td id="new_id-2195" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2196" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2197" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">April 30, 2023</p> </td> <td id="new_id-2198" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2199" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2200" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2201" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2202" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2203" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2204" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2205" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2206" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Buildings and building improvements</p> </td> <td id="new_id-2207" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2208" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2209" style="width: 16%; 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font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2232" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2233" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(58,121</td> <td id="new_id-2234" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">) </td> <td id="new_id-2235" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2236" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2237" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(56,296</td> <td id="new_id-2238" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2239" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2240" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2241" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">6,438</td> <td id="new_id-2242" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2243" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2244" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2245" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">7,093</td> <td id="new_id-2246" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;

padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr>
</table>2616000259700061943000607920006455900063389000581210005629600064380007093000210000024000000 6. Right-of-Use Assets and Lease Liabilities   The Company's leases primarily represent offices, warehouses, vehicles, manufacturing and R&D facilities which expire at various times through 2029 and are operating leases. Contractual arrangements are evaluated at inception to determine if the agreement contains a lease. The leases contain renewal options, early termination, rent abatement, and escalation clauses that are factored into our determination of lease payments when appropriate. We include options to extend or terminate leases in the right-of-use (ROU) operating lease asset and liability when it is reasonably certain we will exercise these options. As of April 30, 2024, lease options were not included in the calculation of the ROU operating lease asset and liability. ROU assets and lease liabilities are recorded based on the present value of future lease payments which will factor in certain qualifying initial direct costs incurred as well as any lease incentives that may have been received. Lease expenses for operating lease payments are recognized on a straight-line basis over the lease term.   The Company elected the practical expedient for short-term leases which allows leases with terms of twelve months or less to be recorded on a straight-line basis over the lease term without being recognized on the consolidated balance sheet. The Company has also elected the practical expedient to account for lease and non-lease components as a single component.   The table below presents ROU assets and lease liabilities recorded on the consolidated balance sheets as follows: <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="width: 100%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%; border-bottom: 1px solid rgb(0, 0, 0);"> Classification </td> <td id="new_id-2247" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2248" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> April 30, 2024 </td> <td id="new_id-2249" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2250" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2251" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> April 30, 2023 </td> <td id="new_id-2252" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2253" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2254" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> (In thousands) </td> <td id="new_id-2255" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 42%;"> Assets </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2256" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2257" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2258" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2259" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2260" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2261" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2262" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2263" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Right-of-use assets - operating leases </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Right-of-use assets leases </td> <td id="new_id-2264" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2265" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2266" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">6,036</td> <td id="new_id-2267" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2268" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2269" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2270" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">7,382</td> <td id="new_id-2271" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2272" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2273" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2274" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2275" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2276" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2277" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2278" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2279" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Liabilities </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2280" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2281" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2282" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2283" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2284" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2285" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2286" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2287" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Operating lease liabilities, current portion </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Lease liability, current </td> <td id="new_id-2288" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2289" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2290" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,640</td> <td id="new_id-2291" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2292" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2293" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2294" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,753</td> <td id="new_id-2295" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Operating lease liabilities, non-current portion </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Lease liability, non-current </td> <td id="new_id-2296" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2297" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2298" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">4,545</td> <td id="new_id-2299" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2300" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2301" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2302" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">5,883</td> <td id="new_id-2303" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td colspan="2" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Total lease liabilities </td> <td id="new_id-2304" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2305" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2306" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">6,185</td> <td id="new_id-2307" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2308" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2309" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2310" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">7,636</td> <td id="new_id-2311" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr>
</table>   Total operating lease expense was approximately $1.9 million, of which approximately $0.4 million was attributable to variable lease expenses, for both the fiscal years ended April 30, 2024 and 2023, the majority of which is included in cost of revenues and the remaining amount in selling and administrative expenses on the consolidated statements of operations. In addition, the Company made cash payments of $1.8 million and $1.9 million for operating leases during the fiscal years ended April 30, 2024 and 2023, respectively, which are included in cash flows from operating activities in our consolidated statements of cash flows. As of April 30, 2024, the Company had no operating lease liabilities that had not commenced. The table below reconciles the undiscounted cash flows for each of the next five fiscal years and total of the remaining fiscal years to the operating lease liabilities recorded on the consolidated balance sheet as of April 30, 2024:   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 25%; margin-left: 25%; width: 50%; font-size:

10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td colspan="4" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Fiscal Year Ending April 30, </td> <td id="new_id-2312" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td colspan="4" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> (in thousands) </td> <td id="new_id-2313" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2314" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2315" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2316" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2317" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 71%;"> 2025 </td> <td id="new_id-2318" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2319" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;">$</td> <td id="new_id-2320" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,687</td> <td id="new_id-2321" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">2026</p> </td> <td id="new_id-2322" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2323" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2324" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,363</td> <td id="new_id-2325" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">2027</p> </td> <td id="new_id-2326" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2327" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2328" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">964</td> <td id="new_id-2329" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">2028</p> </td> <td id="new_id-2330" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2331" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2332" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,262</td> <td id="new_id-2333" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">2029</p> </td> <td id="new_id-2334" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2335" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2336" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,389</td> <td id="new_id-2337" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">Thereafter</p> </td> <td id="new_id-2338" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2339" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2340" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">587</td> <td id="new_id-2341" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">Total lease payments</p> </td> <td id="new_id-2342" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2343" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2344" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">7,252</td> <td id="new_id-2345" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">Less imputed interest</p> </td> <td id="new_id-2346" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2347" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2348" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,067</td> <td id="new_id-2349" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">Present value of future lease payments</p> </td> <td id="new_id-2350" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2351" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2352" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">6,185</td> <td id="new_id-2353" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">Less current obligations under leases</p> </td> <td id="new_id-2354" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2355" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2356" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,640</td> <td id="new_id-2357" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">Long-term lease obligations</p> </td> <td id="new_id-2358" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2359" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2360" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">4,545</td> <td id="new_id-2361" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>   As of April 30, 2024 and 2023, the weighted-average remaining lease term for all operating leases was 4.9 years and 5.6 years, respectively. The Company does not generally have access to the rate implicit in the leases, therefore, we use a discount rate based on our incremental borrowing rate, which is determined using our credit rating and information available as of the commencement date. The weighted average discount rate for operating leases as of April 30, 2024 and 2023, was 6.31% and 6.23%, respectively. The table below presents ROU assets and lease liabilities recorded on the consolidated balance sheets as follows:<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="width: 100%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%; border-bottom: 1px solid rgb(0, 0, 0);"> Classification </td> <td id="new_id-2247" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2248" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> April 30, 2024 </td> <td id="new_id-2249" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2250" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2251" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> April 30, 2023 </td> <td id="new_id-2252" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2253" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2254" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> (In thousands) </td> <td id="new_id-2255" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 42%;"> Assets </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2256" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2257" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2258" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2259" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2260" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2261" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2262" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2263" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Right-of-use assets - operating leases </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Right-of-use assets leases </td> <td id="new_id-2264" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td

id="new_id-2265" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2266" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">6,036</td> <td id="new_id-2267" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2268" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2269" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2270" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">7,382</td> <td id="new_id-2271" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2272" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2273" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2274" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2275" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2276" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2277" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2278" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2279" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Liabilities </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2280" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2281" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2282" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2283" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2284" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2285" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2286" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2287" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Operating lease liabilities, current portion </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Lease liability, current </td> <td id="new_id-2288" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2289" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2290" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,640</td> <td id="new_id-2291" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2292" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2293" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2294" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,753</td> <td id="new_id-2295" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Operating lease liabilities, non-current portion </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Lease liability, non-current </td> <td id="new_id-2296" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2297" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2298" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">4,545</td> <td id="new_id-2299" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2300" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2301" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2302" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">5,883</td> <td id="new_id-2303" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td colspan="2" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Total lease liabilities </td> <td id="new_id-2304" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2305" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2306" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">6,185</td> <td id="new_id-2307" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2308" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2309" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2310" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">7,636</td> <td id="new_id-2311" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>6036000738200016400001753000454500058830006185000763600019000001900000400000400000180000019000001The table below reconciles the undiscounted cash flows for each of the next five fiscal years and total of the remaining fiscal years to the operating lease liabilities recorded on the consolidated balance sheet as of April 30, 2024:<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 25%; margin-left: 25%; width: 50%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td colspan="4" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Fiscal Year Ending April 30, </td> <td id="new_id-2312" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td colspan="4" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> (in thousands) </td> <td id="new_id-2313" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2314" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2315" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2316" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2317" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 71%;"> 2025 </td> <td id="new_id-2318" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2319" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;">$</td> <td id="new_id-2320" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,687</td> <td id="new_id-2321" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> 2026 </td> <td id="new_id-2322" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2323" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2324" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,363</td> <td id="new_id-2325" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> 2027 </td> <td id="new_id-2326" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2327" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2328" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">964</td> <td id="new_id-2329" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> 2028 </td> <td id="new_id-2330" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2331" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2332" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,262</td> <td id="new_id-2333" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> 2029 </td> <td id="new_id-2334" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2335" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2336" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,389</td> <td id="new_id-2337" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Thereafter </td> <td id="new_id-2338" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2339" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2340" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">587</td> <td id="new_id-2341" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Total lease payments </td> <td id="new_id-2342" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2343" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2344" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">7,252</td> <td id="new_id-2345" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);">

<td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Less imputed interest </td> <td id="new_id-2346" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2347" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2348" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,067</td> <td id="new_id-2349" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Present value of future lease payments </td> <td id="new_id-2350" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2351" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2352" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">6,185</td> <td id="new_id-2353" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Less current obligations under leases </td> <td id="new_id-2354" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2355" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2356" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,640</td> <td id="new_id-2357" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Long-term lease obligations </td> <td id="new_id-2358" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2359" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2360" style="width: 26%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">4,545</td> <td id="new_id-2361" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr>
</table>168700013630009640001262000138900058700072520001067000618500016400004545000P4Y10M24DP5Y7M6D0.06310.0623 7. Marketable Securities   During the fiscal year ended April 30, 2024, the Company had no holdings related to Marketable Securities. The Company liquidated all holdings related to Marketable Securities during the fiscal year ended April 30, 2023.   Proceeds from the sale or redemption of available-for-sale securities and the resulting gross realized gains and losses included in the determination of net income (loss) for the year ended April 30, 2023, were as follows (in thousands):   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2362" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2363" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> For the year ended April 30, </td> <td id="new_id-2364" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2365" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2366" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2367" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 81%;"> Proceeds </td> <td id="new_id-2368" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2369" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2370" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">10,967</td> <td id="new_id-2371" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">Gross realized gains</p> </td> <td id="new_id-2372" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2373" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2374" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">-</td> <td id="new_id-2375" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Gross realized losses </td> <td id="new_id-2376" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2377" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2378" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">(784</td> <td id="new_id-2379" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 3px; white-space: nowrap;">)</td> </tr> </table>Proceeds from the sale or redemption of available-for-sale securities and the resulting gross realized gains and losses included in the determination of net income (loss) for the year ended April 30, 2023, were as follows (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2362" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2363" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">For the year ended April 30, </p> </td> <td id="new_id-2364" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2365" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2366" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">2023</p> </td> <td id="new_id-2367" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 81%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">Proceeds</p> </td> <td id="new_id-2368" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2369" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2370" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">10,967</td> <td id="new_id-2371" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Gross realized gains </td> <td id="new_id-2372" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2373" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2374" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">-</td> <td id="new_id-2375" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt;">Gross realized losses</p> </td> <td id="new_id-2376" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2377" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2378" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">(784</td> <td id="new_id-2379" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 3px; white-space: nowrap;">)</td> </tr> </table>10967000078400 8. Debt Obligations   As of April 30, 2024, the Company neither had any borrowings nor any borrowing capacity pursuant to a credit facility. As of April 30, 2023, the Company retired its advisory credit arrangement with UBS Bank USA. Prior to retiring the advisory credit arrangement, no borrowings were made during fiscal 2023. 9. Accrued Liabilities   Accrued liabilities at April 30, 2024 and 2023, respectively, consisted of the following (in thousands):   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2380" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2381" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-2382" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2383" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2384" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td

id="new_id-2385" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Vacation and other compensation </td> <td id="new_id-2386" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2387" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2388" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,519</td> <td id="new_id-2389" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2390" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2391" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2392" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,408</td> <td id="new_id-2393" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Incentive compensation </td> <td id="new_id-2394" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2395" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2396" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">978</td> <td id="new_id-2397" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2398" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2399" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2400" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">175</td> <td id="new_id-2401" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Payroll taxes </td> <td id="new_id-2402" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2403" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2404" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">370</td> <td id="new_id-2405" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2406" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2407" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2408" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">341</td> <td id="new_id-2409" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Warranty reserve </td> <td id="new_id-2410" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2411" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2412" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">542</td> <td id="new_id-2413" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2414" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2415" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2416" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">529</td> <td id="new_id-2417" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Commissions </td> <td id="new_id-2418" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2419" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2420" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">85</td> <td id="new_id-2421" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2422" style="width: 1%; 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text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">600</td> <td id="new_id-2429" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2430" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2431" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2432" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">762</td> <td id="new_id-2433" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Other </td> <td id="new_id-2434" style="width: 1%; 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font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2447" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2448" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">3,934</td> <td id="new_id-2449" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>Accrued liabilities at April 30, 2024 and 2023, respectively, consisted of the following (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2380" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2381" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-2382" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2383" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2384" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2385" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Vacation and other compensation </td> <td id="new_id-2386" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2387" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2388" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,519</td> <td id="new_id-2389" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2390" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2391" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2392" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,408</td> <td id="new_id-2393" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Incentive compensation </td> <td id="new_id-2394" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2395" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2396" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">978</td> <td id="new_id-2397" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; 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font-size: 10pt;"> </td> <td id="new_id-2404" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">370</td> <td id="new_id-2405" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2406" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2407" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2408" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">341</td> <td id="new_id-2409" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family:

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</table>1519000140800097800017500037000034100054200052900085000197000600000762000671000522000476500003934000 10. Investment in Morion, Inc.   The Company has an investment in Morion, a privately-held Russian company, which manufactures high precision quartz resonators and crystal oscillators. The Company has also licensed certain technology to Morion.   The Company's investment consists of 4.6% of Morion's outstanding shares. However, due to the Russia-Ukraine conflict and resulting sanctions the future status of FEI's investment in Morion became uncertain and accordingly, such investment was written of in fiscal year 2022. The carrying value of this investment is $0 as of April 30, 2024 and 2023.   During the fiscal years ended April 30, 2024 and 2023, the Company acquired product from Morion in the aggregate amount of approximately $89,000 and $196,000, respectively. During the fiscal years ended April 30, 2024 and 2023, the Company sold no product and no training devices to Morion, and the Company received no dividends from Morion.   Purchases of materials from Morion consist mainly of quartz crystal blanks which are used in the fabrication of quartz resonators. In the event that these items become unavailable from Morion, the Company is in the process of establishing alternate sources of supply. The Company is also capable of fabricating the crystal blanks in-house. 0.0460089000196000 11. Restricted Cash   As of April 30, 2024 restricted cash consisted of approximately $945,000 related to a letter of credit required for contractual restrictions during the period of performance for one of the Company's contracts. There was no restricted cash in the prior fiscal year. Restricted cash is classified as current or non-current based on the remaining performance period of the contract.</p> <p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt;text-indent:36pt;"> </p> <p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt;text-indent:36pt;">A reconciliation of cash and cash equivalents and restricted cash from the condensed consolidated balance sheets to the condensed consolidated statements of cash flows is shown below (in thousands):</p> <p style="font-family:'Times New Roman';font-size:10pt;font-variant:normal;margin:0pt;"> </p> <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2450" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2451" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">April 30, 2024</p> </td> <td id="new_id-2452" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2453" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2454" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">April 30, 2023</p> </td> <td id="new_id-2455" style="font-family: "Times New Roman", Times, serif; 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Employee Benefit Plans   Profit Sharing Plan: The Company provides its U.S.-based employees with a profit-sharing plan and trust under § 401(k) of the Internal Revenue Code. This plan allows all eligible employees to defer a portion of their income through voluntary contributions to the plan. In accordance with the provisions of the plan, the Company can make discretionary matching contributions in the form of cash or common stock. For the fiscal years ended April 30, 2024 and 2023, the Company contributed 58,987 and 61,897 shares of common stock, respectively. The approximate value of these shares at the date of contribution was $514,000 and $413,000 in fiscal years 2024 and 2023, respectively. Contributed shares are drawn from the Company's common stock and during fiscal years 2024 and 2023, such transactions increased additional paid in capital by $455,000 and $351,000, respectively. As of April 30, 2024, the plan held a total of 495,395 shares, which were allocated to the accounts of the individual participants. As of April 30, 2023, the plan held a total of 499,328 shares, which were allocated to the accounts of the individual participants.   Income Incentive Pool: The Company maintains incentive bonus programs for certain employees that are based on operating profits of the individual subsidiaries to which the employees are assigned. The Company also adopted a plan for the President and Chief Executive Officer of the Company, which the formula is based on consolidated pre-tax profits, bookings, and revenue. The incentive bonus recorded for the fiscal year ended April 30, 2024 was $489,000. The incentive bonus recorded for the fiscal year ended April 30, 2023 was $175,000.   Employee Stock Plans: The Company has various stock plans, some of which have been approved by the Company's stockholders, for key management employees, including officers and directors who are employees, certain consultants and independent members of the Board of Directors. The plans are Nonqualified Stock Options plans, Incentive Stock Option plans, and Stock Appreciation Rights ("SAR") plans. Under these plans, options or SARs are granted at the discretion of the Stock Option Committee or the Compensation Committee of the Board of Directors at an exercise price not less than the fair market value of the Company's common stock on the date of grant.   Typically, options and SARs vest over a four-year period from the date of grant. The options and SARs generally expire ten years after the date of grant (the most recent SARs awards, beginning in fiscal year 2017, expire in five years) and are subject to certain restrictions on transferability of the shares obtained on exercise. Under the Company's 2005 Stock Award Plan ("Plan") the Company provided option holders the opportunity to exercise stock options either by paying the exercise price for the shares or to do a cashless exercise whereby the individual receives the net number of shares of stock equal in value to the exercised number of shares times the difference between the current market value of the Company's stock and the exercise price. Under the Plan, instruments granted under other plans which expire, are canceled, or are tendered in the exercise of such instruments, increase the shares available under the Plan.   As of April 30, 2024, eligible employees and directors had been granted total SARs representing approximately 2,385,000 shares of the Company's common stock, of which approximately 86,000 shares were outstanding and approximately 86,000 shares with a weighted average exercise price of $13.01 were exercisable. There were no SARs granted during the fiscal year 2024. When the SARs become exercisable, the Company will settle the SARs by issuing to exercising recipients the number of shares of stock from common stock or treasury stock, if available, equal to the appreciated value of the Company's stock between the grant date and exercise date. At the time of exercise, the quantity of shares under the SARs grant equal to the exercise value divided by the then market value of the shares will be returned to the pool of available shares for future grant under the Plan. During the fiscal year ended April 30, 2024, no employees exercised SARs and no shares were granted. There were 157,625 shares returned to the pool of available shares and may be used for future grants under the Plan. Forfeitures are recorded as they occur.   The excess of the consideration received over the par value of the common stock or cost of treasury stock issued under both types of option plans is recognized as an increase in additional paid-in capital. The following table summarizes information about stock option and SARs activity for the years ended April 30, 2024 and 2023:   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="width: 100%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 28%;"> </td> <td id="new_id-2480" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="15" id="new_id-2481" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); width: 58%;"> Stock Options and Stock Appreciation Rights </td> <td id="new_id-2482" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 28%;"> </td> <td id="new_id-2483" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2484" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2485" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2486" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2487" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2488" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2489" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2490" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2491" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2492" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2493" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2494" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 12%;"> Weighted Average </td> <td id="new_id-2495" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2496" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2497" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2498" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 28%;"> </td> <td id="new_id-2499" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2500" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2501" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2502" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2503" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2504" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 1%;"> Weighted-Average </td> <td id="new_id-2505" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2506" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2507" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 1%;"> <p style="font-family: "Times New Roman", Times, serif; font-size:

10pt; font-variant: normal; text-align: center; margin: 0pt;">Grant Date </td> <td id="new_id-2508" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 12%;"> Remaining </td> <td id="new_id-2509" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2510" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 1%;"> Aggregate </td> <td id="new_id-2511" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 28%;"> </td> <td id="new_id-2512" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2513" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); width: 1%;"> Shares </td> <td id="new_id-2514" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> <td id="new_id-2515" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2516" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); width: 1%;"> Exercise Price </td> <td id="new_id-2517" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> <td id="new_id-2518" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2519" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); width: 1%;"> Fair Value </td> <td id="new_id-2520" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); width: 12%;"> Contractual Term </td> <td id="new_id-2521" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2522" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); width: 1%;"> Intrinsic Value </td> <td id="new_id-2523" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> Outstanding – April 30, 2022 </td> <td id="new_id-2524" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2525" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2526" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">429,125</td> <td id="new_id-2527" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2528" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2529" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2530" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">9.94</td> <td id="new_id-2531" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2532" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2533" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2534" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">4,264,749</td> <td id="new_id-2535" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 12%;"> 1.3 years </td> <td id="new_id-2536" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2537" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2538" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,141,905</td> <td id="new_id-2539" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Granted</p> </td> <td id="new_id-2540" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2541" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2542" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2543" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2544" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2545" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2546" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2547" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2548" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2549" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2550" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2551" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2552" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2553" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2554" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2555" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Exercised</p> </td> <td id="new_id-2556" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2557" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2558" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2559" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2560" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2561" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2562" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2563" style="width: 1%; font-family: "Times New Roman", Times, serif; 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width: 12%;"> </td> <td id="new_id-2571" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Expired or canceled</p> </td> <td id="new_id-2572" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2573" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2574" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(185,500</td> <td id="new_id-2575" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2576" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2577" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2578" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">8.84</td> <td id="new_id-2579" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2580" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2581" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2582" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,639,970</td> <td id="new_id-2583" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2584" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2585" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0); width: 1%;"> </td> <td id="new_id-2586" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0); width: 12%;"> </td> <td id="new_id-2587" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Outstanding – April 30, 2023</p> </td> <td id="new_id-2588" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2589" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2590" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">243,625</td> <td id="new_id-2591" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2592" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2593" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2594" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">10.77</td> <td id="new_id-2595" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2596" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2597" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2598" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,624,779</td> <td id="new_id-2599" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 12%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">0.8 years</p> </td> <td id="new_id-2600" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2601" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2602" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,592,089</td> <td id="new_id-2603" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> Granted </td>

<td id="new_id-2604" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2605" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2606" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2607" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2608" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2609" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2610" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2611" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; 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font-size: 10pt;"> </td> <td id="new_id-2626" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2627" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2628" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2629" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2630" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2631" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2632" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2633" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2634" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2635" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> Expired or canceled </td> <td id="new_id-2636" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2637" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2638" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(157,625</td> <td id="new_id-2639" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">) </td> <td id="new_id-2640" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2641" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2642" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">9.56</td> <td id="new_id-2643" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2644" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2645" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2646" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,506,139</td> <td id="new_id-2647" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2648" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2649" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0); width: 1%;"> </td> <td id="new_id-2650" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0); width: 12%;"> </td> <td id="new_id-2651" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> Outstanding – April 30, 2024 </td> <td id="new_id-2652" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2653" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 3px double rgb(0, 0, 0);"> </td> <td id="new_id-2654" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">86,000</td> <td id="new_id-2655" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2656" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2657" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2658" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">13.01</td> <td id="new_id-2659" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2660" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2661" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2662" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">1,118,640</td> <td id="new_id-2663" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 12%;"> 0.9 years </td> <td id="new_id-2664" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2665" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2666" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">-</td> <td id="new_id-2667" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> Available for future grants </td> <td id="new_id-2668" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2669" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 3px double rgb(0, 0, 0);"> </td> <td id="new_id-2670" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">746,920</td> <td id="new_id-2671" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2672" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2673" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2674" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2675" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2676" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2677" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2678" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2679" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2680" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2681" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2682" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2683" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr> </table>   As of April 30, 2024 and 2023, respectively, there were no unrecognized compensation cost related to non-vested options and SARs under the plans.   During the fiscal year ended April 30, 2024 there were no shares that vested. During the fiscal year ended April 30, 2023, 35,625 shares vested, the fair value of which was approximately $106,000.   Stock-based compensation costs, for options and SARs, included in the cost of revenues of programs on which the Company recognizes revenue under the POC method were approximately $0 and $2,000 for the fiscal years ended April 30, 2024 and 2023, respectively. There was no stock-based compensation expense included in selling and administrative expenses related to options and SARs during the fiscal years ended April 30, 2024 and 2023, respectively.   The Company classifies cash flows resulting from the tax benefits from tax deductions recognized upon the exercise of stock options or SARs (tax benefits) as operating cash flows. The Company did not recognize any tax benefits from the exercise of stock options and SARs for the fiscal years presented.   Restricted Stock Plan and Other Issuances: Under the 2005 Stock Award Plan the Company began issuing Restricted Stock Units (“RSUs”) to eligible employees in fiscal year 2020. The fair value of these awards is equivalent to the market value of the Company’s common stock on the grant date and vests over a period of time. On the applicable vesting date, the holder of an RSU becomes entitled to share of the Company’s common stock. A portion of the RSUs awarded will vest annually until fiscal year 2028, the remaining represent awards that cliff vest in fiscal year 2029.   During the fiscal year ended April 30, 2024 and 2023, the Company issued 3,300 shares of common stock and 1,300 shares of common stock, respectively, to select employees for milestone years of service to the Company. These shares were issued under the 2005 Stock Award Plan, are shares of the Company’s common stock, and are fully vested at time of issuance.   In fiscal year 2021 the Company elected to issue Performance Stock Units (“PSUs”). The fair value of these awards is equivalent to the market value of the Company’s common stock on the grant date and requires an assessment of the probability that the specified performance criteria will be achieved, which is updated at each reporting date. PSUs are not shares of the Company’s common stock and do not have any rights or privileges thereof, including voting or dividend rights. On the applicable vesting date, subject to the attainment of the specified performance criteria, the holder of a PSU becomes entitled to a share of the Company’s common stock. PSUs are subject to certain restrictions and forfeiture provisions, in addition to performance vesting conditions, prior to vesting. The PSUs awarded will vest, subject to specified performance criteria, annually until fiscal year 2028. <p style="font-family:'Times New Roman';font-

size:10pt;font-variant:normal;margin:0pt;"> Stock-based compensation costs, related to RSUs and PSUs, included in the cost of revenues of programs on which the Company recognizes revenue under the POC method were approximately $487,000 and $186,000 for the fiscal years ended April 30, 2024 and 2023, respectively. Stock-based compensation expense, for RSUs and PSUs, included in selling and administrative expenses were approximately $301,000 and $200 for the fiscal years ended April 30, 2024 and 2023, respectively. The fair value of RSUs and PSUs vested were approximately $521,000 and $124,000 for the fiscal years ended April 30, 2024 and 2023, respectively.</p> <p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"> </p> <p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt;text-indent:36pt;">The following table summarizes activity for the RSUs and PSUs awards that reduce available capacity under the 2005 Stock Award Plan for the fiscal years ended April 30, 2024 and 2023:</p> <p style="font-family:'Times New Roman';font-size:10pt;font-variant:normal;margin:0pt;"> </p> <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2684" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2685" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2686" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2687" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2688" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2689" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Weighted-Average</p> </td> <td id="new_id-2690" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2691" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2692" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Shares</p> </td> <td id="new_id-2693" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2694" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2695" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Grant Date Fair Value</p> </td> <td id="new_id-2696" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Balance – April 30, 2022</p> </td> <td id="new_id-2697" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2698" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2699" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">65,609</td> <td id="new_id-2700" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2701" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2702" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2703" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">10.26</td> <td id="new_id-2704" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Granted </td> <td id="new_id-2705" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2706" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2707" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">265,000</td> <td id="new_id-2708" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2709" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2710" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2711" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">6.29</td> <td id="new_id-2712" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Vested </td> <td id="new_id-2713" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2714" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2715" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">(12,401</td> <td id="new_id-2716" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2717" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2718" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2719" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">10.01</td> <td id="new_id-2720" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Forfeited </td> <td id="new_id-2721" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2722" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2723" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); text-align: right;">(24,812</td> <td id="new_id-2724" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2725" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2726" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2727" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); text-align: right;">9.90</td> <td id="new_id-2728" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Balance – April 30, 2023 </td> <td id="new_id-2729" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2730" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2731" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">293,396</td> <td id="new_id-2732" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2733" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2734" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2735" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">6.64</td> <td id="new_id-2736" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Granted</p> </td> <td id="new_id-2737" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2738" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2739" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">309,232</td> <td id="new_id-2740" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2741" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2742" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2743" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">7.18</td> <td id="new_id-2744" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Vested</p> </td> <td id="new_id-2745" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2746" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2747" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">(75,497</td> <td id="new_id-2748" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2749" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2750" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2751" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">6.90</td> <td id="new_id-2752" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Forfeited</p> </td> <td id="new_id-2753" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2754" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2755" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); text-align: right;">(52,562</td> <td id="new_id-2756" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2757" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2758" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2759" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); text-align: right;">6.58</td> <td id="new_id-2760" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Balance – April 30, 2024</p> </td> <td id="new_id-2761" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2762" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 3px double rgb(0, 0, 0);"> </td> <td id="new_id-2763" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0); text-align: right;">474,569</td> <td id="new_id-2764" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2765" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2766" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2767" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0); text-align: right;">6.94</td> <td id="new_id-2768" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>   As of April 30, 2024, all performance conditions related to substantially all outstanding PSUs have been met. The PSU's will continue to vest, the same as RSUs, annually over a four year period.   <p style="font-family:Times New Roman;font-size:10pt;font-

variant:normal;text-align:justify;margin:0pt;">Deferred Compensation Agreements: The Company has a series of agreements with key employees providing for the payment of benefits upon retirement or death. Annual amounts relating to these plans are recorded based on actuarial projections, which include various actuarial assumptions, including discount rates, mortality rates, assumed rates of return compensation increases, and turnover rates. The actuarial assumptions used to determine deferred compensation liabilities and expense are reviewed annually and modified based on current economic conditions and trends. The discount rate used to measure obligations is based on a corporate bond rate yield curve that matches projected future benefit payments.   Under these agreements, each key employee receives specified retirement payments for the remainder of the employee's life with a minimum payment of ten years' benefits to either the employee or his or her beneficiaries. The agreements also provide for lump sum payments upon termination of employment without cause and reduced benefits upon early retirement. The Company pays the benefits out of its working capital but has also purchased whole life or term life insurance policies on the lives of certain of the participants to cover the optional lump sum obligations of the agreements upon the death of the participant. Deferred compensation expense charged to selling and administrative expenses during the fiscal year ended April 30, 2024 was approximately $219,000. Deferred compensation expense charged to selling and administrative expenses during the fiscal year ended April 30, 2023 was approximately $643,000.</p> <p style="font-family:'Times New Roman';font-size:10pt;font-variant:normal;margin:0pt;"> </p> <p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt;">Life Insurance Policies and Cash Held in Trust:</p> <p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"> </p> <p style="font-family: "Times New Roman"; font-size: 10pt; font-variant: normal; margin: 0pt; text-align: justify; text-indent: 36pt;">The whole-life insurance policies on the lives of certain participants covered by deferred compensation agreements have been placed in a trust. Upon the death of any insured participant, cash received from life insurance policies in excess of the Company's deferred compensation obligations to the estate or beneficiaries of the deceased, are also placed in the trust. These assets belong to the Company until a change of control event, as defined in the trust agreement, should occur. At that time, the Company is required to add sufficient cash to the trust so as to match the deferred compensation liability described above. Such funds will be used to continue the deferred compensation arrangements following a change of control.</p>5898761897514000413000455000351000495395499328489000175000P4YP10YP5Y2385000860008600013.01157625The following table summarizes information about stock option and SARs activity for the years ended April 30, 2024 and 2023:<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="width: 100%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 28%;"> </td> <td id="new_id-2480" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="15" id="new_id-2481" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); width: 58%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Stock Options and Stock Appreciation Rights </p> </td> <td id="new_id-2482" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 28%;"> </td> <td id="new_id-2483" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2484" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2485" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2486" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2487" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2488" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2489" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2490" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2491" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2492" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2493" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2494" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 12%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Weighted Average</p> </td> <td id="new_id-2495" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2496" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2497" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2498" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 28%;"> </td> <td id="new_id-2499" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2500" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2501" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2502" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2503" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2504" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 1%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Weighted-Average</p> </td> <td id="new_id-2505" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2506" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2507" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 1%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Grant Date</p> </td> <td id="new_id-2508" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 12%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Remaining</p> </td> <td id="new_id-2509" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2510" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 1%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Aggregate</p> </td> <td id="new_id-2511" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 28%;"> </td> <td id="new_id-2512" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2513" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); width: 1%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;"> Shares</p> </td> <td id="new_id-2514" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> <td id="new_id-2515" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2516" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); width: 1%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Exercise Price</p> </td> <td id="new_id-2517" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> <td id="new_id-2518" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2519" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); width: 1%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Fair Value</p> </td> <td id="new_id-2520" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); width: 12%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Contractual Term</p> </td> <td id="new_id-2521" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td colspan="2" id="new_id-2522" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); width: 1%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Intrinsic Value</p> </td> <td id="new_id-2523" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Outstanding - April 30, 2022</p> </td> <td id="new_id-2524" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2525" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2526" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">429,125</td> <td id="new_id-2527" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2528" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2529" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2530" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">9.94</td> <td id="new_id-2531" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2532" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2533" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2534" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">4,264,749</td> <td id="new_id-2535" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 12%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">1.3 years</p> </td> <td id="new_id-2536" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2537" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2538" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,141,905</td> <td id="new_id-2539" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> Granted </td> <td id="new_id-2540" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2541" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2542" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2543" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2544" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2545" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2546" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2547" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2548" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2549" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2550" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2551" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2552" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2553" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2554" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2555" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;

margin-left: 0pt; width: 28%;"> Exercised </td> <td id="new_id-2556" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2557" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2558" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2559" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2560" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2561" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2562" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2563" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2564" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2565" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2566" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2567" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2568" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2569" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2570" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2571" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> Expired or canceled </td> <td id="new_id-2572" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2573" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2574" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(185,500)</td> <td id="new_id-2575" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">) </td> <td id="new_id-2576" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2577" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2578" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">8.84</td> <td id="new_id-2579" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2580" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2581" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2582" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,639,970</td> <td id="new_id-2583" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2584" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2585" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0); width: 1%;"> </td> <td id="new_id-2586" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0); width: 12%;"> </td> <td id="new_id-2587" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> Outstanding – April 30, 2023 </td> <td id="new_id-2588" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2589" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2590" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">243,625</td> <td id="new_id-2591" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2592" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2593" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2594" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">10.77</td> <td id="new_id-2595" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2596" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2597" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2598" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,624,779</td> <td id="new_id-2599" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 12%;"> 0.8 years </td> <td id="new_id-2600" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2601" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2602" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,592,089</td> <td id="new_id-2603" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Granted</p> </td> <td id="new_id-2604" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2605" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2606" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2607" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2608" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2609" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2610" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2611" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2612" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2613" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2614" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2615" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2616" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2617" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2618" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2619" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Exercised</p> </td> <td id="new_id-2620" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2621" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2622" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2623" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2624" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2625" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2626" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2627" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2628" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2629" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2630" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2631" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2632" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2633" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2634" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2635" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Expired or canceled</p> </td> <td id="new_id-2636" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2637" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2638" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(157,625</td> <td id="new_id-2639" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2640" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2641" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2642" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">9.56</td> <td id="new_id-2643" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2644" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2645" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2646" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,506,139</td> <td id="new_id-2647" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2648" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2649" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0); width: 1%;"> </td> <td id="new_id-2650" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0); width: 12%;"> </td> <td id="new_id-2651" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; width: 1%;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Outstanding – April 30, 2024</p> </td> <td id="new_id-2652" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2653" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 3px double rgb(0, 0, 0);"> </td> <td id="new_id-2654" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">86,000</td> <td id="new_id-2655" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2656" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2657" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2658" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">13.01</td> <td id="new_id-2659" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2660" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2661" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td

id="new_id-2662" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">1,118,640</td> <td id="new_id-2663" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 12%;"> 0.9 years </td> <td id="new_id-2664" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2665" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2666" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">-</td> <td id="new_id-2667" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 28%;"> Available for future grants </td> <td id="new_id-2668" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2669" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 3px double rgb(0, 0, 0);"> </td> <td id="new_id-2670" style="width: 12%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">746,920</td> <td id="new_id-2671" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2672" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2673" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2674" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2675" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2676" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2677" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2678" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2679" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2680" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2681" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> <td id="new_id-2682" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 12%;"> </td> <td id="new_id-2683" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; width: 1%;"> </td> </tr>

</table>4291259.944264749P1Y3M18D2141905000000001855008.84163997024362510.772624779P0Y9M18D1592089000000001576259.56150613986000013.011118640P0Y10M

following table summarizes activity for the RSUs and PSUs awards that reduce available capacity under the 2005 Stock Award Plan for the fiscal years ended April 30, 2024 and 2023:<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2684" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2685" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2686" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2687" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2688" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2689" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Weighted-Average </td> <td id="new_id-2690" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2691" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2692" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Shares </td> <td id="new_id-2693" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2694" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2695" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Grant Date Fair Value </td> <td id="new_id-2696" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Balance – April 30, 2022 </td> <td id="new_id-2697" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2698" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2699" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">65,609</td> <td id="new_id-2700" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2701" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2702" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2703" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">10.26</td> <td id="new_id-2704" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Granted</p> </td> <td id="new_id-2705" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2706" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2707" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">265,000</td> <td id="new_id-2708" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2709" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2710" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2711" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">6.29</td> <td id="new_id-2712" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Vested</p> </td> <td id="new_id-2713" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2714" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2715" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">(12,401</td> <td id="new_id-2716" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2717" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2718" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2719" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">10.01</td> <td id="new_id-2720" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Forfeited</p> </td> <td id="new_id-2721" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2722" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2723" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); text-align: right;">(24,812</td> <td id="new_id-2724" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2725" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2726" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2727" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); text-align: right;">9.90</td> <td id="new_id-2728" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Balance – April 30, 2023</p> </td> <td id="new_id-2729" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2730" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2731" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">293,396</td> <td id="new_id-2732" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2733" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2734" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2735" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">6.64</td> <td id="new_id-2736" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Granted </td> <td id="new_id-2737" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2738" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2739" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">309,232</td> <td id="new_id-2740" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2741" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2742" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2743" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">7.18</td> <td id="new_id-2744" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Vested </td> <td id="new_id-2745" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2746" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2747" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">(75,497</td> <td id="new_id-2748" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2749" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2750" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2751" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; text-align: right;">6.90</td> <td id="new_id-2752" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Forfeited </td> <td id="new_id-2753" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2754" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2755" style="width: 16%; font-family:

"Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); text-align: right;">(52,562</td> <td id="new_id-2756" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2757" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2758" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2759" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0); text-align: right;">6.58</td> <td id="new_id-2760" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Balance – April 30, 2024 </td> <td id="new_id-2761" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2762" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 3px double rgb(0, 0, 0);"> </td> <td id="new_id-2763" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0); text-align: right;">474,569</td> <td id="new_id-2764" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2765" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2766" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2767" style="width: 16%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0); text-align: right;">6.94</td> <td id="new_id-2768" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr>
</table>6560910.262650006.291240110.01248129.92933966.643092327.18754976.9525626.584745696.94P4YUnder these agreements, each key employee receives specified retirement payments for the remainder of the employee's life with a minimum payment of ten years' benefits to either the employee or his or her beneficiaries. The agreements also provide for lump sum payments upon termination of employment without cause and reduced benefits upon early retirement.2190006430000 13. Income Taxes   The provision for income taxes consisted of the following (in thousands):   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2769" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2770" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Fiscal Year Ended April 30, </td> <td id="new_id-2771" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2772" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2773" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-2774" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2775" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2776" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2777" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Current: </td> <td id="new_id-2778" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2779" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2780" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2781" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2782" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2783" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2784" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2785" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Federal </td> <td id="new_id-2786" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2787" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2788" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(127</td> <td id="new_id-2789" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2790" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2791" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2792" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">61</td> <td id="new_id-2793" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> State </td> <td id="new_id-2794" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2795" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2796" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(3</td> <td id="new_id-2797" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2798" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2799" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2800" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">13</td> <td id="new_id-2801" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Current (benefit) provision </td> <td id="new_id-2802" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2803" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2804" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(130</td> <td id="new_id-2805" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2806" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2807" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2808" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">74</td> <td id="new_id-2809" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Deferred: </td> <td id="new_id-2810" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2811" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2812" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2813" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2814" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2815" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2816" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2817" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Federal </td> <td id="new_id-2818" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2819" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2820" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2821" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2822" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2823" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2824" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2825" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> State </td> <td id="new_id-2826" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2827" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2828" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-2829" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2830" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2831" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2832" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-2833" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Deferred tax (benefit) provision </td> <td id="new_id-2834" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2835" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2836" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-2837" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2838" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2839" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2840" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-2841" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2842" style="font-family: "Times New Roman",

Times, serif; font-size: 10pt;"> </td> <td id="new_id-2843" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2844" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2845" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2846" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2847" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2848" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2849" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Total (benefit) provision </td> <td id="new_id-2850" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2851" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2852" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">(130</td> <td id="new_id-2853" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 3px; white-space: nowrap;">)</td> <td id="new_id-2854" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2855" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2856" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">74</td> <td id="new_id-2857" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>   The following table reconciles the reported income tax provision with the amount computed using the federal statutory income tax rate (in thousands):   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2858" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2859" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Fiscal Year Ended April 30, </td> <td id="new_id-2860" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2861" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2862" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-2863" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2864" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2865" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2866" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Statutory rate </td> <td id="new_id-2867" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2868" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2869" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,147</td> <td id="new_id-2870" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2871" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2872" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2873" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(1,140</td> <td id="new_id-2874" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> State and local tax </td> <td id="new_id-2875" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2876" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2877" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">167</td> <td id="new_id-2878" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2879" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2880" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2881" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">110</td> <td id="new_id-2882" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Valuation allowance on deferred tax assets </td> <td id="new_id-2883" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2884" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2885" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(1,060</td> <td id="new_id-2886" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2887" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2888" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2889" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(1,701</td> <td id="new_id-2890" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Nondeductible expenses </td> <td id="new_id-2891" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2892" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2893" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">4</td> <td id="new_id-2894" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2895" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2896" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2897" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(9</td> <td id="new_id-2898" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Uncertain tax positions </td> <td id="new_id-2899" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2900" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2901" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(127</td> <td id="new_id-2902" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2903" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2904" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2905" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">7</td> <td id="new_id-2906" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Nontaxable life insurance cash value increase </td> <td id="new_id-2907" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2908" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2909" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(63</td> <td id="new_id-2910" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2911" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2912" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2913" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(49</td> <td id="new_id-2914" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Taxable life insurance gain </td> <td id="new_id-2915" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2916" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2917" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2918" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2919" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2920" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2921" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">8</td> <td id="new_id-2922" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Capital loss </td> <td id="new_id-2923" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2924" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2925" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(8</td> <td id="new_id-2926" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2927" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2928" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2929" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,251</td> <td id="new_id-2930" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Stock compensation </td> <td id="new_id-2931" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2932" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2933" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">106</td> <td id="new_id-2934" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2935" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2936" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2937" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-

size: 10pt; margin-left: 0pt;">173</td> <td id="new_id-2938" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Tax credits </td> <td id="new_id-2939" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2940" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2941" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(16</td> <td id="new_id-2942" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2943" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2944" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2945" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(27</td> <td id="new_id-2946" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Change in tax rate </td> <td id="new_id-2947" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2948" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2949" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(244</td> <td id="new_id-2950" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2951" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2952" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2953" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">362</td> <td id="new_id-2954" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Other items </td> <td id="new_id-2955" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2956" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2957" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(36</td> <td id="new_id-2958" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2959" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2960" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2961" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">89</td> <td id="new_id-2962" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Total (benefit) provision </td> <td id="new_id-2963" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2964" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2965" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">(130</td> <td id="new_id-2966" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 3px; white-space: nowrap;">)</td> <td id="new_id-2967" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2968" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2969" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">74</td> <td id="new_id-2970" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table> The components of deferred taxes are as follows (in thousands):   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2971" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2972" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Fiscal Year Ended April 30, </td> <td id="new_id-2973" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2974" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2975" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-2976" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2977" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2978" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2979" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Deferred tax assets: </td> <td id="new_id-2980" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2981" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2982" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2983" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2984" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2985" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2986" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2987" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Employee benefits </td> <td id="new_id-2988" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2989" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2990" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,826</td> <td id="new_id-2991" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2992" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2993" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2994" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,739</td> <td id="new_id-2995" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Inventory </td> <td id="new_id-2996" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2997" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2998" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,536</td> <td id="new_id-2999" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3000" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3001" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3002" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,507</td> <td id="new_id-3003" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Accounts receivable </td> <td id="new_id-3004" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3005" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3006" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">70</td> <td id="new_id-3007" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3008" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3009" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3010" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">78</td> <td id="new_id-3011" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Tax credits </td> <td id="new_id-3012" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3013" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3014" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,173</td> <td id="new_id-3015" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3016" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3017" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3018" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,164</td> <td id="new_id-3019" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Other assets </td> <td id="new_id-3020" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3021" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3022" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">984</td> <td id="new_id-3023" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3024" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3025" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3026" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,001</td> <td id="new_id-3027" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Lease liability </td> <td id="new_id-3028" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3029" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3030" style="width: 16%; text-align: right; font-family: "Times New

Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,547</td> <td id="new_id-3031" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3032" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3033" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3034" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,834</td> <td id="new_id-3035" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Capital loss carry-forward </td> <td id="new_id-3036" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3037" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3038" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">212</td> <td id="new_id-3039" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3040" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3041" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3042" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">223</td> <td id="new_id-3043" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Research & development </td> <td id="new_id-3044" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3045" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3046" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,104</td> <td id="new_id-3047" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3048" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3049" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3050" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">570</td> <td id="new_id-3051" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Net operating loss carryforwards </td> <td id="new_id-3052" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3053" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3054" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">6,320</td> <td id="new_id-3055" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3056" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3057" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3058" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">8,039</td> <td id="new_id-3059" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Total deferred tax asset </td> <td id="new_id-3060" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3061" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3062" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">17,772</td> <td id="new_id-3063" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3064" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3065" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3066" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">19,155</td> <td id="new_id-3067" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Deferred tax liabilities: </td> <td id="new_id-3068" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3069" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3070" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3071" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3072" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3073" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3074" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3075" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Property, plant and equipment </td> <td id="new_id-3076" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3077" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3078" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(191</td> <td id="new_id-3079" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-3080" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3081" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3082" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(251</td> <td id="new_id-3083" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Right of use asset </td> <td id="new_id-3084" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3085" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3086" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(1,510</td> <td id="new_id-3087" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-3088" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3089" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3090" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(1,773</td> <td id="new_id-3091" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Other liabilities </td> <td id="new_id-3092" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3093" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3094" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(61</td> <td id="new_id-3095" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-3096" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3097" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3098" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(81</td> <td id="new_id-3099" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Deferred state income tax </td> <td id="new_id-3100" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3101" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3102" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(791</td> <td id="new_id-3103" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-3104" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3105" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3106" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(771</td> <td id="new_id-3107" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Net deferred tax asset </td> <td id="new_id-3108" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3109" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3110" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">15,219</td> <td id="new_id-3111" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3112" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3113" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3114" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">16,279</td> <td id="new_id-3115" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Valuation allowance </td> <td id="new_id-3116" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3117" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3118" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(15,227</td> <td id="new_id-3119" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-3120" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3121" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3122" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(16,287</td> <td id="new_id-3123" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Net deferred tax liability </td> <td id="new_id-3124" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3125" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3126" style="width: 16%; text-align: right; font-family:

"Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">(8</td> <td id="new_id-3127" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 3px; white-space: nowrap;">)</td> <td id="new_id-3128" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3129" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3130" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">(8</td> <td id="new_id-3131" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 3px; white-space: nowrap;">)</td> </tr> </table>   In assessing the potential for realization of deferred tax assets, the Company considers whether it is more-likely-than-not that some portion or all of the deferred tax assets will be realized. A valuation allowance, if needed, reduces the deferred tax assets to the amounts expected to be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income in those periods in which temporary differences become deductible and/or net operating loss carryforwards can be utilized. We assess all positive and negative evidence when determining the amount of the net deferred tax assets that are more likely than not to be realized. This evidence includes, but is not limited to, prior earnings history, scheduled reversal of taxable temporary differences, tax planning strategies and projected future taxable income. Significant weight is given to positive and negative evidence that is objectively verifiable. As of April 30, 2024 and 2023, we have a full valuation allowance against our U.S. net deferred tax assets. If these estimates and assumptions change in the future, the Company may be required to reduce its existing valuation allowance resulting in less income tax expense.   For the fiscal year ended April 30, 2024, the valuation allowance decreased by approximately $1.1 million from the prior fiscal year primarily due a decrease in the net deferred tax asset for which no tax benefit was provided.   The Company has a net deferred tax liability related to the tax effect of differences between financial reporting and tax basis of intangible assets that are not expected to reverse within the Company's net operating loss carryforward periods. The utilization of indefinite lived net operating losses are limited to 80% of taxable income in an annual period.   As of April 30, 2024, the Company has U.S. federal net operating losses of $24.2 million of which $8.5 million begins to expire in fiscal years 2025 through 2038, including $2.0 million which is subject to annual limitation under Internal Revenue Code § 382. The remaining U.S. federal net operating losses of $15.7 million have an indefinite carry-forward period. The U.S. federal capital loss carry-forward of $0.8 million expires in fiscal years 2025 and 2028. U.S. federal R&D credits of $1.0 million begin to expire in fiscal years 2036 through 2040. The Company also has state net operating loss carryforwards, and state tax credits that expire in various years and amounts.</p><p style="font-family:'Times New Roman';font-size:10pt;font-variant:normal;margin:0pt;"> </p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt;text-indent:36pt;">A reconciliation of the beginning and ending amounts of unrecognized tax benefits, is as follows (in thousands):</p> <p style="font-family:'Times New Roman';font-size:10pt;font-variant:normal;margin:0pt;"> </p> <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3132" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3133" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">2024</p> </td> <td id="new_id-3134" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-3135" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3136" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">2023</p> </td> <td id="new_id-3137" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Balance at the beginning of the fiscal year</p> </td> <td id="new_id-3138" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3139" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3140" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">230</td> <td id="new_id-3141" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3142" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3143" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3144" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">230</td> <td id="new_id-3145" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Additions based on positions taken in the current year</p> </td> <td id="new_id-3146" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3147" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3148" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-3149" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3150" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3151" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3152" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-3153" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Additions based on positions taken in prior years</p> </td> <td id="new_id-3154" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3155" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3156" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-3157" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3158" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3159" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3160" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-3161" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Decreases based on positions taken in prior years</p> </td> <td id="new_id-3162" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3163" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3164" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-3165" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3166" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3167" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3168" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-3169" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Lapse in statute of limitations</p> </td> <td id="new_id-3170" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3171" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3172" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(119</td> <td id="new_id-3173" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">) </td> <td id="new_id-3174" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3175" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3176" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-3177" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Balance at the end of the fiscal year</p> </td> <td id="new_id-3178" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3179" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3180" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">111</td> <td id="new_id-3181" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3182" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3183" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3184" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">230</td> <td id="new_id-3185" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>   The entire amount reflected in the above table at April 30, 2024, if recognized, would reduce our effective tax rate. As of April 30, 2024, and 2023, the Company had $0 and $8,325, respectively, accrued for the payment of interest and penalties. For the fiscal years ended April 30, 2024 and 2023, the Company recognized interest of $(8,325) and $7,149, respectively. Although it is difficult to predict or estimate the change in the Company's unrecognized tax benefits over the next twelve months, the Company believes $0 will be recognized in the next twelve months.   The Company is subject to taxation in the U.S. federal, various state and local, and foreign jurisdictions. The Company is no longer subject to examination of its U.S. federal income tax returns by the Internal Revenue Service for fiscal years 2020 and prior. Net operating losses and tax attributes generated in closed years and utilized in open years are subject to adjustment by the tax authorities. The provision for income taxes consisted of the following (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2769" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2770" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Fiscal Year Ended April 30, </td> <td id="new_id-2771" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2772" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2773" style="text-align: center; font-family: "Times New Roman", Times, serif;

font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-2774" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2775" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2776" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2777" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Current: </td> <td id="new_id-2778" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2779" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2780" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2781" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2782" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2783" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2784" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2785" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Federal </td> <td id="new_id-2786" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2787" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2788" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(127</td> <td id="new_id-2789" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2790" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2791" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2792" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">61</td> <td id="new_id-2793" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> State </td> <td id="new_id-2794" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2795" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2796" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(3</td> <td id="new_id-2797" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2798" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2799" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2800" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">13</td> <td id="new_id-2801" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Current (benefit) provision </td> <td id="new_id-2802" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2803" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2804" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(130</td> <td id="new_id-2805" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2806" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2807" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2808" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">74</td> <td id="new_id-2809" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Deferred: </td> <td id="new_id-2810" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2811" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2812" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2813" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2814" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2815" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2816" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2817" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Federal </td> <td id="new_id-2818" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2819" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2820" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2821" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2822" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2823" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2824" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2825" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> State </td> <td id="new_id-2826" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2827" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2828" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-2829" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2830" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2831" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2832" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-2833" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Deferred tax (benefit) provision </td> <td id="new_id-2834" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2835" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2836" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-2837" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2838" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2839" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2840" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-2841" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2842" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2843" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2844" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2845" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2846" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2847" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2848" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2849" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Total (benefit) provision </td> <td id="new_id-2850" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2851" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2852" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">(130</td> <td id="new_id-2853" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 3px; white-space: nowrap;">)</td> <td id="new_id-2854" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2855" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2856" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">74</td> <td id="new_id-2857" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>-12700061000-300013000-13000074000000000-13000074000The following table reconciles the reported income tax provision with the amount computed using the federal statutory income tax rate (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2858" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2859" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Fiscal Year Ended April 30, </td> <td id="new_id-2860" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2861" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2862" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-2863" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2864" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2865" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2866" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204,

238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Statutory rate </td> <td id="new_id-2867" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2868" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2869" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,147</td> <td id="new_id-2870" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2871" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2872" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2873" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(1,140</td> <td id="new_id-2874" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> State and local tax </td> <td id="new_id-2875" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2876" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2877" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">167</td> <td id="new_id-2878" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2879" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2880" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2881" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">110</td> <td id="new_id-2882" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Valuation allowance on deferred tax assets </td> <td id="new_id-2883" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2884" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2885" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(1,060</td> <td id="new_id-2886" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2887" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2888" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2889" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(1,701</td> <td id="new_id-2890" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Nondeductible expenses </td> <td id="new_id-2891" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2892" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2893" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">4</td> <td id="new_id-2894" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2895" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2896" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2897" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(9</td> <td id="new_id-2898" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Uncertain tax positions </td> <td id="new_id-2899" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2900" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2901" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(127</td> <td id="new_id-2902" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2903" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2904" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2905" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">7</td> <td id="new_id-2906" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Nontaxable life insurance cash value increase </td> <td id="new_id-2907" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2908" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2909" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(63</td> <td id="new_id-2910" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2911" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2912" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2913" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(49</td> <td id="new_id-2914" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Taxable life insurance gain </td> <td id="new_id-2915" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2916" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2917" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-2918" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2919" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2920" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2921" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">8</td> <td id="new_id-2922" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Capital loss </td> <td id="new_id-2923" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2924" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2925" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(8</td> <td id="new_id-2926" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2927" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2928" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2929" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,251</td> <td id="new_id-2930" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Stock compensation </td> <td id="new_id-2931" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2932" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2933" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">106</td> <td id="new_id-2934" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2935" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2936" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2937" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">173</td> <td id="new_id-2938" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Tax credits </td> <td id="new_id-2939" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2940" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2941" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(16</td> <td id="new_id-2942" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2943" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2944" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2945" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(27</td> <td id="new_id-2946" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Change in tax rate </td> <td id="new_id-2947" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2948" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2949" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(244</td> <td id="new_id-2950" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-2951" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2952" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2953" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">362</td> <td id="new_id-2954" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Other items </td> <td id="new_id-2955" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2956" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2957" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(36</td> <td id="new_id-2958" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-2959" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2960" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-2961" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">89</td> <td id="new_id-2962" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Total (benefit) provision </td> <td id="new_id-2963" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2964" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;

border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2965" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">(130</td> <td id="new_id-2966" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 3px; white-space: nowrap;">)</td> <td id="new_id-2967" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2968" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-2969" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">74</td> <td id="new_id-2970" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table> 1147000-11400001670001100001060000-17010004000-9000-12700070006300049000080000-8000225100010600001730001600027000-244000362000-3600089000-13000074000The components of deferred taxes are as follows (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2971" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-2972" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Fiscal Year Ended April 30, </td> <td id="new_id-2973" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2974" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2975" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-2976" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-2977" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-2978" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-2979" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Deferred tax assets: </td> <td id="new_id-2980" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2981" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2982" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2983" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2984" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2985" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2986" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2987" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Employee benefits </td> <td id="new_id-2988" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2989" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2990" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,826</td> <td id="new_id-2991" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-2992" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2993" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-2994" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,739</td> <td id="new_id-2995" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Inventory </td> <td id="new_id-2996" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2997" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-2998" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,536</td> <td id="new_id-2999" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3000" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3001" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3002" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,507</td> <td id="new_id-3003" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Accounts receivable </td> <td id="new_id-3004" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3005" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3006" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">70</td> <td id="new_id-3007" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3008" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3009" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3010" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">78</td> <td id="new_id-3011" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Tax credits </td> <td id="new_id-3012" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3013" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3014" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,173</td> <td id="new_id-3015" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3016" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3017" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3018" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,164</td> <td id="new_id-3019" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Other assets </td> <td id="new_id-3020" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3021" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3022" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">984</td> <td id="new_id-3023" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3024" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3025" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3026" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,001</td> <td id="new_id-3027" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Lease liability </td> <td id="new_id-3028" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3029" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3030" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,547</td> <td id="new_id-3031" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3032" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3033" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3034" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,834</td> <td id="new_id-3035" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Capital loss carry-forward </td> <td id="new_id-3036" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3037" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3038" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">212</td> <td id="new_id-3039" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3040" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3041" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3042" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">223</td> <td id="new_id-3043" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Research & development </td> <td id="new_id-3044" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3045" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3046" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,104</td> <td id="new_id-3047" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3048" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3049" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3050" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">570</td> <td id="new_id-3051" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Net operating loss carryforwards </td> <td id="new_id-3052" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3053" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3054" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">6,320</td> <td id="new_id-3055" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3056" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3057" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3058" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">8,039</td> <td id="new_id-3059" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-

bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Total deferred tax asset </td> <td id="new_id-3060" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3061" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3062" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">17,772</td> <td id="new_id-3063" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3064" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3065" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3066" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">19,155</td> <td id="new_id-3067" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Deferred tax liabilities: </td> <td id="new_id-3068" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3069" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3070" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3071" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3072" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3073" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3074" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3075" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Property, plant and equipment </td> <td id="new_id-3076" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3077" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3078" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(191</td> <td id="new_id-3079" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-3080" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3081" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3082" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(251</td> <td id="new_id-3083" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Right of use asset </td> <td id="new_id-3084" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3085" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3086" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(1,510</td> <td id="new_id-3087" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-3088" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3089" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3090" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(1,773</td> <td id="new_id-3091" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Other liabilities </td> <td id="new_id-3092" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3093" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3094" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(61</td> <td id="new_id-3095" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-3096" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3097" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3098" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(81</td> <td id="new_id-3099" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Deferred state income tax </td> <td id="new_id-3100" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3101" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3102" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(791</td> <td id="new_id-3103" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-3104" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3105" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3106" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(771</td> <td id="new_id-3107" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Net deferred tax asset </td> <td id="new_id-3108" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3109" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3110" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">15,219</td> <td id="new_id-3111" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3112" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3113" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3114" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">16,279</td> <td id="new_id-3115" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Valuation allowance </td> <td id="new_id-3116" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3117" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3118" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(15,227</td> <td id="new_id-3119" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-3120" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3121" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3122" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(16,287</td> <td id="new_id-3123" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Net deferred tax liability </td> <td id="new_id-3124" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3125" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3126" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">(8</td> <td id="new_id-3127" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 3px; white-space: nowrap;">)</td> <td id="new_id-3128" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3129" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3130" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">(8</td> <td id="new_id-3131" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 3px; white-space: nowrap;">)</td> </tr>
</table>28260002739000253600025070007000078000217300021640009840001001000154700018340002120002230011040005700006320000803900017772000191550001
reconciliation of the beginning and ending amounts of unrecognized tax benefits, is as follows (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3132" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3133" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-3134" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-3135" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3136" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-3137" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Balance at the beginning of the fiscal year </td> <td id="new_id-3138" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3139" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3140" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">230</td> <td id="new_id-3141" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3142" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3143" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3144" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">230</td> <td id="new_id-3145" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Additions based on positions taken in the current year </td> <td id="new_id-3146" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3147" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3148" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-3149" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3150" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3151" style="width: 1%; font-family: "Times New

Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3152" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-3153" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Additions based on positions taken in prior years </td> <td id="new_id-3154" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3155" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3156" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-3157" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3158" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3159" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3160" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-3161" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Decreases based on positions taken in prior years </td> <td id="new_id-3162" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3163" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3164" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-3165" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3166" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3167" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3168" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">-</td> <td id="new_id-3169" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Lapse in statute of limitations </td> <td id="new_id-3170" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3171" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3172" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(119</td> <td id="new_id-3173" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">) </td> <td id="new_id-3174" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3175" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3176" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-3177" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Balance at the end of the fiscal year </td> <td id="new_id-3178" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3179" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3180" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">111</td> <td id="new_id-3181" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3182" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3183" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3184" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">230</td> <td id="new_id-3185" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>230000230000000000011900001110002300000832S-832571490 14. Segment Information   The Company operates under two reportable segments based on the geographic locations of its subsidiaries: <table border="0" cellpadding="0" cellspacing="0" style="font-family:Times New Roman;font-size:10pt;width:100%;margin-left:auto;margin-right:auto;"> <tr> <td style="vertical-align:top;width:1.2%;"> (1) </td> <td style="vertical-align:top;width:20.8%;"> FEI-NY – operates out of New York and its operations consist principally of precision time and frequency control products used in three principal markets – communication satellites (both commercial and U.S. Government-funded); terrestrial cellular telephone or other ground-based telecommunication stations; and other components and systems for the U.S. military.   The FEI-NY segment also includes the operations of the Company's wholly-owned subsidiary, FEI-Elcom. FEI-Elcom, in addition to its own product line, provides design and technical support for the FEI-NY segment's satellite business. </td> </tr> </table>   <table border="0" cellpadding="0" cellspacing="0" style="font-family:Times New Roman;font-size:10pt;width:100%;margin-left:auto;margin-right:auto;"> <tr> <td style="vertical-align:top;width:1.2%;"> (2) </td> <td style="vertical-align:top;width:20.8%;"> FEI-Zyfer – operates out of California and its products incorporate Global Positioning System (GPS) technologies into systems and subsystems for secure communications, both government and commercial, and other locator applications. This segment also provides sales and support for the Company's wireline telecommunications family of products, including US5G, which are sold in the U.S. market. </td> </tr> </table>   The Company measures segment performance based on total revenues and profits generated by each geographic location rather than on the specific types of customers or end-users. Consequently, the Company determined that the segments indicated above most appropriately reflect the way the Company's management views the business.   The accounting policies of the two segments are the same as those described in Note 1. The Company evaluates the performance of its segments and allocates resources to them based on operating profit which is defined as income before investment income, interest expense and taxes. All acquired assets, including intangible assets, are included in the assets of both reporting segments. The table below presents information about reported segments for each of the years ended April 30, 2024 and 2023, respectively, with reconciliation of segment amounts to consolidated amounts as reported in the consolidated statements of operations or the consolidated balance sheets for each of the fiscal years (in thousands):   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3186" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3187" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> For the Fiscal Years Ended April 30, </td> <td id="new_id-3188" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3189" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3190" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-3191" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-3192" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3193" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-3194" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Revenues: </td> <td id="new_id-3195" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3196" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3197" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3198" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3199" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3200" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3201" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3202" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-NY </td> <td id="new_id-3203" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3204" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3205" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">40,261</td> <td id="new_id-3206" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3207" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3208" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3209" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">32,314</td> <td id="new_id-3210" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-Zyfer </td> <td id="new_id-3211" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3212" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3213" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">18,138</td> <td id="new_id-3214" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3215" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3216" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3217" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">9,932</td> <td id="new_id-3218" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Less

intersegment revenues </td> <td id="new_id-3219" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3220" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3221" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(3,125</td> <td id="new_id-3222" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-3223" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3224" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3225" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,469</td> <td id="new_id-3226" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">) </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Consolidated revenues </td> <td id="new_id-3227" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3228" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3229" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">55,274</td> <td id="new_id-3230" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3231" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3232" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3233" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">40,777</td> <td id="new_id-3234" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Operating income (loss): </td> <td id="new_id-3235" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3236" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3237" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3238" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3239" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3240" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3241" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3242" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-NY </td> <td id="new_id-3243" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3244" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3245" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,410</td> <td id="new_id-3246" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3247" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3248" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3249" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(4,234</td> <td id="new_id-3250" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-Zyfer </td> <td id="new_id-3251" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3252" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3253" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">3,295</td> <td id="new_id-3254" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3255" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3256" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3257" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(160</td> <td id="new_id-3258" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Less intersegment </td> <td id="new_id-3259" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3260" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3261" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(179</td> <td id="new_id-3262" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-3263" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3264" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3265" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">68</td> <td id="new_id-3266" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Corporate </td> <td id="new_id-3267" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3268" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3269" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(507</td> <td id="new_id-3270" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-3271" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3272" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3273" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(346</td> <td id="new_id-3274" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Consolidated operating income (loss) </td> <td id="new_id-3275" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3276" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3277" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">5,019</td> <td id="new_id-3278" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3279" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3280" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3281" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">(4,672</td> <td id="new_id-3282" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 3px; white-space: nowrap;">)</td> </tr> </table>   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3283" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3284" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> For the Fiscal Years Ended April 30, </td> <td id="new_id-3285" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3286" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3287" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-3288" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-3289" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3290" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-3291" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3292" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3293" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3294" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3295" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3296" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3297" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3298" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3299" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Identifiable assets: </td> <td id="new_id-3300" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3301" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3302" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3303" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3304" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3305" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3306" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3307" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-NY </td> <td id="new_id-3308" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3309" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3310" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">36,512</td> <td id="new_id-3311" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3312" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3313" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3314" style="width: 16%; text-align:

right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">39,005</td> <td id="new_id-3315" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-Zyfer </td> <td id="new_id-3316" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3317" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3318" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">15,696</td> <td id="new_id-3319" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3320" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3321" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3322" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">10,699</td> <td id="new_id-3323" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> less intersegment balances </td> <td id="new_id-3324" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3325" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3326" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(237</td> <td id="new_id-3327" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-3328" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3329" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3330" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(58</td> <td id="new_id-3331" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Corporate </td> <td id="new_id-3332" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3333" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3334" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">31,282</td> <td id="new_id-3335" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3336" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3337" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3338" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">24,850</td> <td id="new_id-3339" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Consolidated identifiable assets </td> <td id="new_id-3340" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3341" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3342" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">83,253</td> <td id="new_id-3343" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3344" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3345" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3346" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">74,496</td> <td id="new_id-3347" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Depreciation and amortization (allocated): </td> <td id="new_id-3348" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3349" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3350" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3351" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3352" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3353" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3354" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3355" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-NY </td> <td id="new_id-3356" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3357" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3358" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,944</td> <td id="new_id-3359" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3360" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3361" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3362" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,229</td> <td id="new_id-3363" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-Zyfer </td> <td id="new_id-3364" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3365" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3366" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">180</td> <td id="new_id-3367" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3368" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3369" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3370" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">205</td> <td id="new_id-3371" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Corporate </td> <td id="new_id-3372" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3373" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3374" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-3375" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3376" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3377" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3378" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-3379" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Consolidated depreciation and amortization expense </td> <td id="new_id-3380" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3381" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3382" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">2,124</td> <td id="new_id-3383" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3384" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3385" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3386" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">2,434</td> <td id="new_id-3387" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>   Major Customers   The Company's products are sold to both commercial and governmental customers. For the fiscal years ended April 30, 2024 and 2023, approximately 98% and 95%, respectively, of the Company's sales were made under contracts to the U.S. Government or subcontracts for U.S. Government end-use.   In the fiscal year ended April 30, 2024, revenues from four customers of the FEI-NY segment, which each accounted for more than 10% of that segment's revenues, were $7.5 million, $10.9 million, $4.7 million, and $4.5 million. In the fiscal year ended April 30, 2023, revenues from four customers of the FEI-NY segment, which each accounted for more than 10% of that segment's revenues, were $7.3 million, $5.8 million, $5.1 million, and $4.0 million. In the FEI-Zyfer segment, two customers, which each accounted for more than 10% of that segment's revenues, were $4.2 million and $5.2 million in the fiscal year ended April 30, 2024. In the fiscal year ended April 30, 2023, revenues from two customers of the FEI-Zyfer segment, which each accounted for more than 10% of that segment's revenues, were $4.0 million and $1.5 million. The loss by the Company of any one of these customers would have a material adverse effect on the Company's business. The Company believes its relationship with these customers is mutually satisfactory. Sales to the major customers referenced above can include commercial and governmental end users.   Foreign Sales   Revenues in each of the Company's segments include sales to foreign governments or to companies located in foreign countries. For the fiscal years ended April 30, 2024 and 2023, revenues, based on the location of the procurement entity were derived from the following locations (in thousands):   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3388" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3389" style="text-align: center; font-family: "Times New Roman", Times,

serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> For the Fiscal Years Ended April 30, </td> <td id="new_id-3390" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3391" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3392" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-3393" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-3394" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3395" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-3396" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Domestic </td> <td id="new_id-3397" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3398" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3399" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">53,185</td> <td id="new_id-3400" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3401" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3402" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3403" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">39,564</td> <td id="new_id-3404" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Foreign </td> <td id="new_id-3405" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3406" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3407" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">2,089</td> <td id="new_id-3408" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3409" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3410" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3411" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">1,213</td> <td id="new_id-3412" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3413" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3414" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3415" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">55,274</td> <td id="new_id-3416" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3417" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3418" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3419" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">40,777</td> <td id="new_id-3420" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>   As of April 30, 2024 and 2023, there were no material foreign sales to one specific foreign country. 232The table below presents information about reported segments for each of the years ended April 30, 2024 and 2023, respectively, with reconciliation of segment amounts to consolidated amounts as reported in the consolidated statements of operations or the consolidated balance sheets for each of the fiscal years (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3186" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3187" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> For the Fiscal Years Ended April 30, </td> <td id="new_id-3188" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3189" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3190" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-3191" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-3192" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3193" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-3194" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Revenues: </td> <td id="new_id-3195" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3196" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3197" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3198" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3199" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3200" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3201" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3202" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-NY </td> <td id="new_id-3203" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3204" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3205" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">40,261</td> <td id="new_id-3206" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3207" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3208" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3209" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">32,314</td> <td id="new_id-3210" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-Zyfer </td> <td id="new_id-3211" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3212" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3213" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">18,138</td> <td id="new_id-3214" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3215" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3216" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3217" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">9,932</td> <td id="new_id-3218" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Less intersegment revenues </td> <td id="new_id-3219" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3220" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3221" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(3,125</td> <td id="new_id-3222" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-3223" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3224" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3225" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(1,469</td> <td id="new_id-3226" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">) </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Consolidated revenues </td> <td id="new_id-3227" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3228" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3229" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">55,274</td> <td id="new_id-3230" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3231" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3232" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3233" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">40,777</td> <td id="new_id-3234" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>40261000323140001813800099320000-3125000-1469000552740004077700<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Operating income (loss): </td> <td id="new_id-3235" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3236" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3237" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3238" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3239" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3240" style="font-family: "Times New Roman", Times, serif; font-size:

10pt;"> </td> <td id="new_id-3241" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3242" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-NY </td> <td id="new_id-3243" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3244" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3245" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,410</td> <td id="new_id-3246" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3247" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3248" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3249" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(4,234</td> <td id="new_id-3250" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-Zyfer </td> <td id="new_id-3251" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3252" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3253" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">3,295</td> <td id="new_id-3254" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3255" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3256" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3257" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(160</td> <td id="new_id-3258" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Less intersegment </td> <td id="new_id-3259" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3260" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3261" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(179</td> <td id="new_id-3262" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-3263" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3264" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3265" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">68</td> <td id="new_id-3266" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Corporate </td> <td id="new_id-3267" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3268" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3269" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(507</td> <td id="new_id-3270" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-3271" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3272" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3273" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(346</td> <td id="new_id-3274" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Consolidated operating income (loss) </td> <td id="new_id-3275" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3276" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3277" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">5,019</td> <td id="new_id-3278" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3279" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3280" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3281" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">(4,672</td> <td id="new_id-3282" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 3px; white-space: nowrap;">)</td> </tr> </table>2410000-42340003295000-160000-17900068000-507000-3460005019000-4672000<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3283" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3284" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> For the Fiscal Years Ended April 30, </td> <td id="new_id-3285" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3286" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3287" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-3288" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-3289" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3290" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-3291" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3292" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3293" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3294" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3295" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3296" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3297" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3298" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3299" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Identifiable assets: </td> <td id="new_id-3300" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3301" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3302" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3303" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3304" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3305" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3306" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3307" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-NY </td> <td id="new_id-3308" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3309" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3310" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">36,512</td> <td id="new_id-3311" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3312" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3313" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3314" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">39,005</td> <td id="new_id-3315" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-Zyfer </td> <td id="new_id-3316" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3317" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3318" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">15,696</td> <td id="new_id-3319" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3320" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3321" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3322" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">10,699</td> <td id="new_id-3323" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> less intersegment balances </td> <td id="new_id-3324" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3325" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3326" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(237</td> <td id="new_id-3327" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-3328" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3329" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3330" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(58</td> <td id="new_id-3331" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Corporate </td> <td id="new_id-3332" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3333" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3334" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">31,282</td> <td id="new_id-3335" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3336" style="width: 1%;

font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3337" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3338" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">24,850</td> <td id="new_id-3339" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Consolidated identifiable assets </td> <td id="new_id-3340" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3341" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3342" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">83,253</td> <td id="new_id-3343" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3344" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3345" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3346" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">74,496</td> <td id="new_id-3347" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>365120003900500015696000106990000-237000-5800031282000248500008325300074496000<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Depreciation and amortization (allocated): </td> <td id="new_id-3348" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3349" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3350" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3351" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3352" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3353" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3354" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3355" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-NY </td> <td id="new_id-3356" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3357" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3358" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">1,944</td> <td id="new_id-3359" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3360" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3361" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3362" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">2,229</td> <td id="new_id-3363" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> FEI-Zyfer </td> <td id="new_id-3364" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3365" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3366" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">180</td> <td id="new_id-3367" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3368" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3369" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3370" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">205</td> <td id="new_id-3371" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Corporate </td> <td id="new_id-3372" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3373" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3374" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-3375" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3376" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3377" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3378" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-3379" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Consolidated depreciation and amortization expense </td> <td id="new_id-3380" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3381" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3382" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">2,124</td> <td id="new_id-3383" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3384" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3385" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3386" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">2,434</td> <td id="new_id-3387" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>19440002229000180000205000002124000243400000.980.9575000001090000047000004500000730000058000005100000400000042000005200000400000015000000R(in each of the Company's segments include sales to foreign governments or to companies located in foreign countries. For the fiscal years ended April 30, 2024 and 2023, revenues, based on the location of the procurement entity were derived from the following locations (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3388" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3389" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> For the Fiscal Years Ended April 30, </td> <td id="new_id-3390" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3391" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3392" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-3393" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-3394" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3395" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-3396" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Domestic </td> <td id="new_id-3397" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3398" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3399" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">53,185</td> <td id="new_id-3400" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3401" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3402" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3403" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">39,564</td> <td id="new_id-3404" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="text-align: justify; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Foreign </td> <td id="new_id-3405" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3406" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3407" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">2,089</td> <td id="new_id-3408" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3409" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3410" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3411" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">1,213</td> <td id="new_id-3412" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3413" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3414" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3415" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">55,274</td> <td id="new_id-3416" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3417" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3418" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3419" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">40,777</td> <td id="new_id-3420" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>5318500039564000208900012130005527400040777000 15. Product Warranties   The Company

generally provides its customers with a one-year warranty regarding the manufactured quality and functionality of its products. For some limited products, the warranty period has been extended. The Company establishes warranty reserves based on its product history, current information on repair costs and annual sales levels. As of April 30, 2024 and 2023, respectively, changes in the carrying amount of accrued product warranty costs, reported in accrued expenses on the consolidated balance sheets, were as follows (in thousands):   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3421" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3422" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-3423" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-3424" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3425" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-3426" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Balance at beginning of year </td> <td id="new_id-3427" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3428" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3429" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">529</td> <td id="new_id-3430" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3431" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3432" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3433" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">519</td> <td id="new_id-3434" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Warranty costs incurred </td> <td id="new_id-3435" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3436" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3437" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(390</td> <td id="new_id-3438" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-3439" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3440" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3441" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(499</td> <td id="new_id-3442" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Product warranty accrual </td> <td id="new_id-3443" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3444" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3445" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">403</td> <td id="new_id-3446" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3447" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3448" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3449" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">509</td> <td id="new_id-3450" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Balance at end of year </td> <td id="new_id-3451" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3452" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3453" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">542</td> <td id="new_id-3454" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3455" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3456" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3457" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">529</td> <td id="new_id-3458" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>The Company generally provides its customers with a one-year warranty regarding the manufactured quality and functionality of its products. For some limited products, the warranty period has been extended.As of April 30, 2024 and 2023, respectively, changes in the carrying amount of accrued product warranty costs, reported in accrued expenses on the consolidated balance sheets, were as follows (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3421" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3422" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2024 </td> <td id="new_id-3423" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> <td id="new_id-3424" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="2" id="new_id-3425" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> 2023 </td> <td id="new_id-3426" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Balance at beginning of year </td> <td id="new_id-3427" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3428" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3429" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">529</td> <td id="new_id-3430" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3431" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3432" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">$</td> <td id="new_id-3433" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">519</td> <td id="new_id-3434" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Warranty costs incurred </td> <td id="new_id-3435" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3436" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3437" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(390</td> <td id="new_id-3438" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> <td id="new_id-3439" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3440" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3441" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(499</td> <td id="new_id-3442" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Product warranty accrual </td> <td id="new_id-3443" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3444" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3445" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">403</td> <td id="new_id-3446" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3447" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3448" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3449" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">509</td> <td id="new_id-3450" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Balance at end of year </td> <td id="new_id-3451" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3452" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3453" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">542</td> <td id="new_id-3454" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3455" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3456" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">$</td> <td id="new_id-3457" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 3px double rgb(0, 0, 0);">529</td> <td id="new_id-3458" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 3px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>529000519000390000499000403000509000542000529000 16. Accumulated Other Comprehensive Income (Loss)   The Company did not have Accumulated Other Comprehensive Income (Loss) ("AOCI") as of April 30, 2024 and 2023, and there was no change in AOCI during the fiscal year ended April 30, 2024. Changes in the AOCI during the fiscal year ended April 30, 2023 were as follows (in thousands):   <table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3459" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3460" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New

Roman", Times, serif; font-size: 10pt; font-variant: normal; text-align: center; margin: 0pt;">Change in </td> <td id="new_id-3461" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3462" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3463" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Market Value </td> <td id="new_id-3464" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3465" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3466" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> of Marketable </td> <td id="new_id-3467" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3468" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3469" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Securities </td> <td id="new_id-3470" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Balance April 30, 2022, net of taxes </td> <td id="new_id-3471" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3472" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3473" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3474" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3475" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3476" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);">$</td> <td id="new_id-3477" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(440</td> <td id="new_id-3478" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Items of other comprehensive income (loss) before reclassification, pretax</p> </td> <td id="new_id-3479" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3480" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3481" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3482" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3483" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3484" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3485" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(344</td> <td id="new_id-3486" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Tax effect</p> </td> <td id="new_id-3487" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3488" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3489" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3490" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3491" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3492" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3493" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">165</td> <td id="new_id-3494" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Items of other comprehensive income (loss) before reclassification, net of taxes</p> </td> <td id="new_id-3495" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3496" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3497" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3498" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3499" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3500" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3501" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(179</td> <td id="new_id-3502" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Reclassification adjustments, pretax **</p> </td> <td id="new_id-3503" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3504" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3505" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">784</td> <td id="new_id-3506" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3507" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3508" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3509" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3510" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Tax effect</p> </td> <td id="new_id-3511" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3512" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3513" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(165</td> <td id="new_id-3514" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-3515" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3516" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3517" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">619</td> <td id="new_id-3518" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Total other comprehensive income (loss), net of taxes</p> </td> <td id="new_id-3519" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3520" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3521" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3522" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3523" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3524" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3525" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">440</td> <td id="new_id-3526" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Balance April 30, 2023, net of taxes</p> </td> <td id="new_id-3527" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3528" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3529" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3530" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3531" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3532" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);">$</td> <td id="new_id-3533" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-3534" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> </table>   **The reclassification adjustments represent net realized (gains) losses on the sale or redemption of available-for-sale marketable securities that were reclassified from AOCI to Other income (expense), net. The Company did not have Accumulated Other Comprehensive Income (Loss) ("AOCI") as of April 30, 2024 and 2023, and there was no change in AOCI during the fiscal year ended April 30, 2024. Changes in the AOCI during the fiscal year ended April 30, 2023 were as follows (in thousands):<table border="0" cellpadding="0" cellspacing="0" class="finTable" style="margin-right: 10%; margin-left: 10%; width: 80%; font-size: 10pt; font-family: "Times New Roman", Times, serif; text-indent: 0px;"> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3459" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3460" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Change in </td> <td id="new_id-3461" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3462" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3463" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> Market Value </td> <td id="new_id-3464" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3465" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3466" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> of Marketable </td> <td id="new_id-3467" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3468" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td colspan="6" id="new_id-3469" style="text-align: center; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);"> Securities </td> <td id="new_id-3470" style="font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; width: 62%;"> Balance April 30,

2022, net of taxes </td> <td id="new_id-3471" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3472" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3473" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3474" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3475" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3476" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);">$</td> <td id="new_id-3477" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(440</td> <td id="new_id-3478" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Items of other comprehensive income (loss) before reclassification, pretax</p> </td> <td id="new_id-3479" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3480" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3481" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3482" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3483" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3484" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3485" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(344</td> <td id="new_id-3486" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Tax effect</p> </td> <td id="new_id-3487" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3488" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3489" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3490" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3491" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3492" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3493" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">165</td> <td id="new_id-3494" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Items of other comprehensive income (loss) before reclassification, net of taxes</p> </td> <td id="new_id-3495" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3496" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3497" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3498" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3499" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3500" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3501" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">(179</td> <td id="new_id-3502" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;">)</td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Reclassification adjustments, pretax **</p> </td> <td id="new_id-3503" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3504" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3505" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;">784</td> <td id="new_id-3506" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; white-space: nowrap;"> </td> <td id="new_id-3507" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3508" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3509" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3510" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Tax effect</p> </td> <td id="new_id-3511" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3512" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3513" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">(165</td> <td id="new_id-3514" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; padding-bottom: 1px; white-space: nowrap;">)</td> <td id="new_id-3515" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3516" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3517" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">619</td> <td id="new_id-3518" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(204, 238, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Total other comprehensive income (loss), net of taxes</p> </td> <td id="new_id-3519" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3520" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3521" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3522" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3523" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3524" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);"> </td> <td id="new_id-3525" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">440</td> <td id="new_id-3526" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr> <tr style="vertical-align: bottom; font-family: "Times New Roman", Times, serif; font-size: 10pt; background-color: rgb(255, 255, 255);"> <td style="font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt;"> <p style="font-family: "Times New Roman", Times, serif; font-size: 10pt; font-variant: normal; margin: 0pt;">Balance April 30, 2023, net of taxes</p> </td> <td id="new_id-3527" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3528" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3529" style="text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3530" style="font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3531" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt;"> </td> <td id="new_id-3532" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; border-bottom: 1px solid rgb(0, 0, 0);">$</td> <td id="new_id-3533" style="width: 16%; text-align: right; font-family: "Times New Roman", Times, serif; font-size: 10pt; margin-left: 0pt; border-bottom: 1px solid rgb(0, 0, 0);">-</td> <td id="new_id-3534" style="width: 1%; font-family: "Times New Roman", Times, serif; font-size: 10pt; padding-bottom: 1px; margin-left: 0pt; white-space: nowrap;"> </td> </tr>
</table> **The reclassification adjustments represent net realized (gains) losses on the sale or redemption of available-for-sale marketable securities that were reclassified from AOCI to Other income (expense), net. -440000-344000165000-179000-784000-165000-6190004400000 17. Contingencies   In the normal course of its business, the Company may be involved in various claims, negotiations and legal actions. As of April 30, 2024, the Company was not a party to any litigation in which an unfavorable outcome or material claim is probable or in which losses associated with the litigation can be reasonably estimated. 18. Subsequent Event   On July 22, 2024 the Company's Board of Directors declared a special cash dividend of $1.00 per share of common stock. The special dividend is payable on August 29, 2024, to stockholders of record as of the close of business on August 8, 2024. Based on the current number of shares outstanding, the total amount of the special dividend payment will be approximately $9.4 million. 2024-07-2212024-08-292024-08-089400000falsefalsefalsefalseGRANT THORNTON LLPMelville, NY248falseFY0000039020 Dilutive securities above exclude any such securities whose affect would be anti-dilutive. For the fiscal year ended April 30, 2024 all securities would be anti-dilutive because the current stock price is below the exercise price. For the fiscal year ended April 30, 2023, all securities would be anti-dilutive due to the Company's net loss position. The anti-dilutive shares excluded in the above table for fiscal years ended April 30, 2024 and 2023 were 86,000 and 243,625, respectively. The reclassification adjustments represent net realized (gains) losses on the sale or redemption of available-for-sale marketable securities that were reclassified from AOCI to Other income (expense), net.

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