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UNITED STATESSECURITIES AND EXCHANGE COMMISSIONWASHINGTON, D.C. 20549Â FORMÂ 10-Q(Mark One)Â˜QUARTERLY REPORT PURSUANT TO SECTIONÂ 13 OR 15(d)Â OF THE SECURITIES EXCHANGE ACT OF 1934Â For the quarterly period ended SeptemberÂ 30, 2024ORÂ˜TRANSITION REPORT PURSUANT TO SECTIONÂ 13 OR 15(d)Â OF THE SECURITIES EXCHANGE ACT OF 1934Â For the transition period from Â Â Â Â Â Â Â Â Â Â Â to Â Â Â Â Â Â Â Commission file number 1-12725 Regis Corporation(Exact name of registrant as specified in its charter)Minnesota41-0749934(State or other jurisdiction of incorporation or organization)(I.R.S. Employer Identification No.)3701 Wayzata Boulevard,MinneapolisMinnesota55416(Address of principal executive offices)(Zip Code)(952) 947-7777(Registrant's telephone number, including area code)Â (Former name, former address and former fiscal year, if changed since last report)Securities registered pursuant to Section 12(b) of the Act:Title of each classTrading symbolName of exchange on which registeredCommonÂ Stock,Â $0.05Â parÂ valueRGSÂ The Nasdaq Global MarketRights to Purchase Series A Junior Participating Preferred Stock, $0.05 par valueRGSThe Nasdaq Global MarketIndicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. YesÂ â˜Â NoÂ â˜Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to RuleÂ 405 of Regulation S-T (Â§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to be submit such files). YesÂ â˜Â NoÂ â˜Â Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in RuleÂ 12b-2 of the Exchange Act.Large accelerated filerâ˜Accelerated filerÂ â˜Non-accelerated filerâ˜Smaller reporting companyâ˜Emerging growth companyâ˜If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. â˜Indicate by check mark whether the registrant is a shell company (as defined by Rule 12b-2 of the Act): Yes â˜ No â˜Indicate the number of shares outstanding of each of the issuer's classes of common stock as of OctoberÂ 30, 2024: 2,282,395 REGIS CORPORATIONÂ INDEXPartÂ I.Financial InformationÂ Â Â Â Â Â Item 1.Financial Statements (Unaudited):Â Â Â Â Â Â Condensed Consolidated Balance Sheets as of September 30, 2024, and June 30, 20243Â Â Â Â Â Â Condensed Consolidated Statements of Operations for the Three Months Ended September 30, 2024, and 20234Â Â Â Â Â Â Condensed Consolidated Statements of Comprehensive (Loss) Income for the Three Months Ended September 30, 2024, and 20235Â Â Â Â Condensed Consolidated Statements of Shareholders' Equity (Deficit) for the Three Months Ended September 30, 2024, and 20236Â Â Condensed Consolidated Statements of Cash Flows for the Three Months Ended September 30, 2024, and 20237Â Â Â Â Â Â Notes to Condensed Consolidated Financial Statements8Â Â Â Â Â Item 2.Management's Discussion and Analysis of Financial Condition and Results of Operations22Â Â Â Â Â Item 3.Quantitative and Qualitative Disclosures About Market Risk32Â Â Â Â Â Item 4.Controls and Procedures32Â Â Â Â PartÂ II.Other Information33Â Â Â Â Â Item 1.Legal Proceedings33Â Â Â Â Â Item 1A.Risk Factors33Â Â Â Â Â Item 2.Unregistered Sales of Equity Securities and Use of Proceeds34Item 5.Other Information34Â Item 6.Exhibits35Â Â Â Â Â SignaturesÂ 362 PARTÂ I - FINANCIAL INFORMATIONItem 1. Financial Statements (Unaudited)REGIS CORPORATIONCONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited)As of SeptemberÂ 30, 2024, and JuneÂ 30, 2024(Dollars in thousands, except per share data)Â September 30,2024June 30,2024ASSETSÂ Â Current assets:Â Â Cash and cash equivalents (Note 7)$6,259Â $10,066Â Receivables, net9,082Â 9,434Â Other current assets20,085Â 22,550Â Total current assets35,426Â 42,050Â Property and equipment, net 3,342Â 3,664Â Goodwill (Note 1)173,386Â 173,146Â Other intangibles, net2,377Â 2,427Â Right of use asset (Note 8)273,970Â 287,912Â Other assets20,430Â 21,297Â Total assets$508,931Â $530,496Â LIABILITIES AND SHAREHOLDERS' EQUITYÂ Â Current liabilities:Â Â Accounts payable$15,181Â $12,747Â Accrued expenses18,615Â 21,644Â Short-term lease liability (Note 8)67,161Â 69,127Â Total current liabilities100,957Â 103,518Â Long-term debt, net (Note 9)95,176Â 99,545Â Long-term lease liability (Note 8)218,105Â 230,607Â Other non-current liabilities38,295Â 40,039Â Total liabilities452,533Â 473,709Â Commitments and contingencies (Note 6)Shareholders' equity:Â Â Common stock, $0.05 par value; issued and outstanding, 2,282,395 and 2,279,948 common shares at SeptemberÂ 30, 2024, and JuneÂ 30, 2024, respectively114Â 114Â Additional paid-in capital69,972Â 69,660Â Accumulated other comprehensive income8,736Â 8,584Â Accumulated deficit(22,424)(21,571)Total shareholders' equity56,398Â 56,787Â Total liabilities and shareholders' equity$508,931Â $530,496Â _____Â The accompanying notes are an integral part of the unaudited Condensed Consolidated Financial Statements.3 REGIS CORPORATIONCONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited)For the Three Months Ended SeptemberÂ 30, 2024, and 2023 (Dollars and shares in thousands, except per share amounts)Â Three Months Ended September 30,Â 20242023Revenues:Royalties$15,646Â $16,528Â Fees2,352Â 2,631Â Product sales to franchiseesâ€”Â 384Â Advertising fund contributions5,641Â 7,226Â Franchise rental income (Note 8)21,636Â 24,667Â Company-owned salon revenue785Â 1,936Â Total revenue46,060Â 53,372Â Operating expenses:Cost of product sales to franchiseesâ€”Â 359Â General and administrative14,034Â 10,729Â Rent (Note 8)1,064Â 1,097Â Advertising fund expense5,641Â 7,226Â Franchise rent expense21,636Â 24,667Â Company-owned salon expense (1)753Â 1,490Â Depreciation and amortization446Â 370Â Long-lived asset impairment352Â â€”Â Total operating expenses43,926Â 45,938Â Operating income2,134Â 7,434Â Other (expense) income:Interest expense(4,846)(6,188)Other, net677Â (200)(Loss) income from operations before income taxes(2,035)1,046Â Income tax benefit225Â 148Â (Loss) income from continuing operations(1,810)1,194Â Income from discontinued operations (Note 3)957Â â€”Â Net (loss) income(853)1,194Â Net (loss) income per share:Basic:(Loss) income from continuing operations(0.77)0.51Â Income from discontinued operations0.41Â â€”Â Net (loss) income per share (2)(0.36)0.51Â Diluted:(Loss) income from continuing operations(0.77)0.51Â Income from discontinued operations0.41Â â€”Â Net (loss) income per share, diluted (2)(0.36)0.51Â Weighted average common and common equivalentÂ shares outstanding:Basic2,343Â 2,332Â Diluted2,343Â 2,362Â _____(1)Includes cost of service and product sold to guests in our company-owned salons. Excludes general and administrative expense, rent, and depreciation and amortization related to company-owned salons.(2)Total is a recalculation; line items calculated individually may not sum to total due to rounding.Â The accompanying notes are an integral part of the unaudited Condensed Consolidated Financial Statements.4 REGIS CORPORATIONCONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE (LOSS) INCOME (Unaudited)For the Three Months Ended SeptemberÂ 30, 2024, and 2023 (Dollars in thousands)Â Three Months Ended September 30,Â 20242023Net (loss) income(853)1,194Â Foreign currency translation adjustments152Â (289)Comprehensive (loss) income(701)905Â _____Â Â The accompanying notes are an integral part of the unaudited Condensed Consolidated Financial Statements.5 REGIS CORPORATIONCONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (DEFICIT) (Unaudited)For the Three Months Ended SeptemberÂ 30, 2024, and 2023(Dollars in thousands)Three Months Ended September 30, 2024Â Common StockAdditionalPaid-InCapitalAccumulatedOtherComprehensiveIncomeAccumulated DeficitTotalÂ SharesAmountBalance, June 30, 20242,279,948Â $114Â $69,660Â $8,584Â $(21,571)$56,787Â Net lossâ€”Â â€”Â â€”Â â€”Â (853)(853)Foreign currency translationâ€”Â â€”Â â€”Â 152Â â€”Â 152Â Stock-based compensationâ€”Â â€”Â 335Â â€”Â â€”Â 335Â Net restricted stock activity2,447Â â€”Â (23)â€”Â â€”Â (23)Balance, September 30, 20242,282,395Â $114Â $69,972Â $8,736Â $(22,424)$56,398Â Three Months Ended September 30, 2023Common StockAdditionalPaid-InCapitalAccumulatedOtherComprehensiveIncome (Loss)Accumulated DeficitTotalSharesAmountBalance, June 30, 20232,277,828Â $114Â $66,764Â $9,023Â $(112,631)$(36,730)Net incomeâ€”Â â€”Â â€”Â â€”Â 1,194Â 1,194Â Foreign currency translationâ€”Â â€”Â â€”Â (289)â€”Â (289)Stock-based compensationâ€”Â â€”Â 567Â â€”Â â€”Â 567Â Net restricted stock activity651Â â€”Â (6)â€”Â â€”Â (6)Balance, September 30, 20232,278,479Â $114Â $67,325Â $8,734Â $(111,437)$(35,264)_____Â The accompanying notes are an integral part of the unaudited Condensed Consolidated Financial Statements.6 REGIS CORPORATIONCONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited)For the Three Months Ended September 30, 2024, and 2023 (Dollars in thousands)Â Three Months Ended September 30,Â 20242023Cash flows used in operating activities:Â Â Net (loss) income(853)1,194Â Adjustments to reconcile net (loss) income to cash used in operating activities:Â Gain from sale of OSP (Note 3)(957)â€”Â Depreciation and amortization425Â 375Â Deferred income taxes(221)(59)Non-cash interest1,264Â 640Â Long lived asset impairment352Â â€”Â Stock-based compensation1,430Â 630Â Amortization of debt discount and financing costs719Â 747Â Other non-cash items affecting earnings(80)238Â Changes in operating assets and liabilities, excluding the effects of asset sales (1)(3,423)(6,589)Net cash used in operating activities(1,344)(2,824)Cash flows provided by (used in) investing activities:Â Capital expenditures(16)(163)Proceeds from sale of OSP, net of fees957Â â€”Â Net cash provided by (used in) investing activities941Â (163)Cash flows (used in) provided by financing activities:Â Borrowings on revolving credit facility4,326Â 2,000Â Repayments of revolving credit facility(10,237)â€”Â Repayments of long-term debt(263)(162)Debt refinancing fees(298)(152)Taxes paid for shares withheld(23)(6)Net cash (used in) provided by financing activities(6,495)1,680Â Effect of exchange rate changes on cash and cash equivalents27Â (42)Decrease in cash, cash equivalents, and restricted cash(6,871)(1,349)Cash, cash equivalents and restricted cash:Â Beginning of period29,312Â 21,396Â End of period$22,441Â $20,047Â _____Â Â Â Â Â Â Â Â (1)Changes in operating assets and liabilities exclude assets and liabilities sold.The accompanying notes are an integral part of the unaudited Condensed Consolidated Financial Statements.7 REGIS CORPORATIONNOTES TO CONDENSED CONSOLIDATED

FINANCIAL STATEMENTS(Unaudited)1.Â Â Â Â BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:The unaudited interim Condensed Consolidated Financial Statements of Regis Corporation (the Company) as of SeptemberÂ 30, 2024 and for the three months ended SeptemberÂ 30, 2024 and 2023, reflect, in the opinion of management, all adjustments necessary to fairly state the consolidated financial position of the Company as of SeptemberÂ 30, 2024 and its consolidated results of operations, comprehensive (loss) income, shareholders' equity (deficit) and cash flows for the interim periods. Adjustments consist only of normal recurring items, except for any discussed in the notes below. The results of operations and cash flows for any interim period are not necessarily indicative of results of operations and cash flows for the full year.The accompanying unaudited interim Condensed Consolidated Financial Statements have been prepared by the Company pursuant to the rules and regulations of the Securities and Exchange Commission (SEC). Accordingly, they do not include all disclosures required by accounting principles generally accepted in the United States of America (GAAP). The unaudited interim Condensed Consolidated Financial Statements should be read in conjunction with the Company's Annual Report on FormÂ 10-K for the year ended JuneÂ 30, 2024, and other documents filed or furnished to the SEC during the current fiscal year.Goodwill:The Company assesses goodwill impairment on an annual basis, during the Company's fourth fiscal quarter, and between annual assessments if an event occurs or circumstances change that would more likely than not reduce the fair value of a reporting unit below its carrying value. An interim impairment analysis was not required in the three months ended SeptemberÂ 30, 2024. As of SeptemberÂ 30, 2024, and JuneÂ 30, 2024, the franchise reporting unit had goodwill of $173.4 million and $173.1 million, respectively, and the company-owned reporting unit had no goodwill for both periods.Reverse stock split:On November 29, 2023, the Company effected a one-for-20 reverse stock split of its outstanding common stock, par value $0.05 per share. As a result of the reverse stock split, every 20 shares of common stock issued and outstanding was converted into one share of common stock. The reverse stock split affected all shareholders uniformly and did not alter any shareholderâ€™s percentage interest in the Companyâ€™s equity. No fractional shares were issued in connection with the reverse stock split. Shareholders who would otherwise be entitled to a fractional share of common stock were instead entitled to receive a proportional cash payment. All common share and per share amounts presented in the unaudited condensed consolidated financial statements and accompanying notes have been retroactively adjusted to reflect the reverse stock split. The reverse stock split affected all issued and outstanding shares of the Companyâ€™s common stock, as well as the number of shares of common stock available for issuance under the Companyâ€™s outstanding stock options and stock unit awards. The reverse stock split reduced the number of shares of common stock issuable upon the exercise of stock options outstanding and the vesting of stock unit awards outstanding immediately prior to the reverse stock split and correspondingly increased the respective exercise prices or other price dependent terms. Tax Benefits Preservation Plan:On January 28, 2024, the Board authorized and declared a dividend of one preferred stock purchase right (a Right) for each outstanding share of common stock. The dividend was payable on February 9, 2024 (the Record Date) to the holders of record of shares of common stock as of the close of business on the Record Date. The description and terms of the Rights are set forth in a Tax Benefits Preservation Plan (the Plan), dated as of January 29, 2024, as the same may be amended from time to time between the Company and Equiniti Trust Company, LLC, as Rights Agent. The Rights and the Plan will expire on the earliest of (i) the close of business on January 29, 2025 (or such later date as may be established by the Board of Directors prior to the Expiration Date as long as the extension is submitted to the shareholders of the Company for ratification at the next annual or special meeting of shareholders succeeding such extension), (ii) the time at which the Rights are redeemed or exchanged pursuant to the Plan, (iii) the time at which the Rights (other than Rights owned by an Acquiring Person) are exchanged pursuant to the Plan, (iv) the repeal of Section 382 of the Code or any successor statute if the Board determines that the Plan is no longer necessary or desirable for the preservation of the Tax Benefits, or (v) the beginning of a taxable year to which the Board determines that no Tax Benefits may be carried forward.Recently Issued Accounting Standards Not Yet Adopted:In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures, which requires disclosure of significant segment expenses that are regularly provided to the chief operating 8 decision maker (CODM) and a description of other segment items (the difference between segment revenue less the segment expenses disclosed under the significant expense principle and each reported measure of segment profit or loss) by reportable segment, as well as disclosure of the title and position of the entityâ€™s CODM and an explanation of how the CODM uses the reported measures of segment profit or loss in assessing segment performance and deciding how to allocate resources. The pronouncement is effective for annual reporting periods in fiscal years beginning after December 15, 2023, and for interim periods in fiscal years beginning after December 15, 2024. We do not expect the adoption of this pronouncement to impact our consolidated financial statements beyond the expansion of our reportable segment disclosures.In December 2023, the FASB issued ASU 2023-09, â€œIncome Taxes (Topic 740): Improvements to Income Tax Disclosures.â€ The ASU includes amendments requiring enhanced income tax disclosures, primarily related to standardization and disaggregation of rate reconciliation categories and income taxes paid by jurisdiction. The ASU is effective for fiscal years beginning after December 15, 2024, and shall be applied prospectively. The Company is evaluating the standard and determining the extent of additional disclosures that will be required. 9 2.Â Â Â Â REVENUE RECOGNITION:Revenue Recognition and Deferred Revenue:Revenue recognized over timeRoyalty and advertising fund revenues represent sales-based royalties that are recognized in the period in which the sales occur. Generally, royalty and advertising fund revenues are billed and collected monthly in arrears. Advertising fund revenues and expenditures, which must be spent on marketing and related activities per the franchise agreements, are recorded on a gross basis within the unaudited Condensed Consolidated Statements of Operations. The treatment increases both the gross amount of reported revenue and expense and generally has no impact on operating income and net income. Franchise fees are billed and received upon the signing of the franchise agreement. Recognition of these fees is deferred until the salon opens and is then recognized over the term of the franchise agreement, which is typically 10 years. Franchise rental income is a result of the Company signing leases on behalf of franchisees and entering into sublease arrangements with the franchisees. The Company recognizes franchise rental income and expense when it is due to the landlord.Revenue recognized at point of saleCompany-owned salon revenues are recognized at the time when the services are provided, or the guest receives and pays for the merchandise. Revenues from purchases made with gift cards are also recorded when the guest takes possession of the merchandise or services are provided. Gift cards issued by the Company are recorded as a liability (deferred revenue) upon sale and recognized as revenue upon redemption by the guest. Gift card breakage, the amount of gift cards which will not be redeemed, is recognized based on gift card balances with no activity over a 36-month basis. Product sales to franchisees are recorded at the time product is delivered to the franchisee. Information about receivables, broker fees and deferred revenue subject to the current revenue recognition guidance is as follows:September 30,2024June 30,2024Balance Sheet Classification(Dollars in thousands)Receivables from contracts with customers, net$6,799Â $6,887Â Receivables, netBroker fees8,560Â 9,369Â Other assetsDeferred revenue:Â Â Â Â Â CurrentGift card liability$334Â $366Â Accrued expensesDeferred franchise fees open salons4,549Â 4,738Â Accrued expensesTotal current deferred revenue$4,883Â $5,104Â Â Â Â Â Â Â Non-currentDeferred franchise fees unopened salons$1,755Â $1,783Â Other non-current liabilitiesDeferred franchise fees open salons13,608Â 14,972Â Other non-current liabilitiesTotal non-current deferred revenue$15,363Â $16,755Â 10 Receivables relate primarily to payments due for royalties, advertising fees and rent. The receivables balance is presented net of an allowance for expected credit losses (i.e., doubtful accounts). The Company monitors the financial condition of its franchisees and records provisions for estimated losses on receivables when it believes franchisees are unable to make their required payments based on factors such as delinquencies and aging trends. The allowance for credit losses is the Company's best estimate of the amount of probable credit losses related to existing accounts and notes receivables. The Company offers financing to SmartStyleÂ® franchisees when they remodel their salons. Included in other assets is a receivable of $0.8Â million, partially offset by a credit loss reserve of $0.2Â million, related to this financing program. The following table is a rollforward of the allowance for credit losses for the period:Three Months Ended September 30,20242023(Dollars in thousands)Balance at beginning of period$6,227Â $7,297Â Provision for doubtful accounts689Â 211Â Provision for franchisee rent 127Â 167Â Recoveries(237)(237)Write-offs(142)(991)Other (1)243Â (56)Balance at end of period$6,907Â $6,391Â _____(1)Includes currency fluctuation.Broker fees are the costs associated with using external brokers to identify new franchisees. These fees are paid upon the signing of the franchise agreement and recognized as general and administrative expense over the term of the franchise agreement. The following table is a rollforward of the broker fee balance for the periods indicated:Three Months Ended September 30,20242023(Dollars in thousands)Balance at beginning of period$9,369Â $12,471Â Amortization(617)(739)Write-offs(192)(109)Balance at end of period$8,560Â $11,623Â Deferred franchise fees related to open salons are generally recognized on a straight-line basis over the term of the franchise agreement. Franchise fee revenue for the three months ended SeptemberÂ 30, 2024, and 2023 was $1.6 million and $1.7 million, respectively. Estimated revenue expected to be recognized in the future related to deferred franchise fees for open salons as of SeptemberÂ 30, 2024, is as follows (dollars in thousands):Remainder of 2025$3,412Â 20264,176Â 20273,717Â 20283,037Â 20292,046Â Thereafter1,769Â Total$18,157Â 11 3.Â Â Â Â DISCONTINUED OPERATIONS:On June 30, 2022, the Company sold its OpensalonÂ® Pro (OSP) software-as-a-service solution to Soham, Inc. As a result of the sale, the Company classified the OSP business as discontinued operations in the financial statements for all periods presented. In the three months ended September 30, 2024, the Company received $957 thousand of proceeds related to the number of salons migrating to Soham's Zenoti product. No income taxes have been allocated to discontinued operations based on the methodology required by accounting for income taxes guidance. Cash provided by operations includes $957 thousand of cash from discontinued operations.12 4.Â Â Â Â SHAREHOLDERS' EQUITY (DEFICIT):Stock-Based Employee Compensation:During the three months ended SeptemberÂ 30, 2024, and 2023, the Company granted restricted stock units as follows:Three Months Ended September 30,20242023Restricted stock units (RSUs)â€“Â 12,970Â The RSUs granted during the three months ended SeptemberÂ 30, 2023, vest in equal amounts over a three-year period subsequent to the grant date.Total compensation cost for stock-based payment arrangements totaling $1.4 million and $0.6 million for the three months ended SeptemberÂ 30, 2024, and 2023, respectively, was recorded within general and administrative on the unaudited Condensed Consolidated Statements of Operations.Stock Warrants Issued in Connection with Long-Term Debt:In connection with the 2024 Credit agreement (as defined in Note 9 to the unaudited Condensed Consolidated Financial Statements), the Company issued detachable warrants to affiliates of TCW Asset Management Company, LLC, and Asilia Investments. Pursuant to the warrants, the holders can purchase up to an aggregate 407,542 shares of the Companyâ€™s common stock, par value $0.05 per share, at an exercise price equal to $7.00 per share. The warrants are exercisable for a seven-year period beginning June 24, 2024. The warrants may also be exercised on a cashless basis under certain circumstances under the agreement. In addition, in connection with the issuance of the warrants, the Company granted an exemption in favor of each holder pursuant to Section 36 of the Tax Benefits Preservation Plan (the Plan), dated January 29, 2024 , among the Company and Equiniti Trust Company, LLC, such that neither holder was deemed to be an â€œAcquiring Personâ€ (as defined in the Plan) solely in connection with (i) the issuance of the warrants nor (ii) the acquisition of beneficial ownership of securities of the Company pursuant to the exercise of the warrants.The warrants and the shares of common stock issuable upon the exercise of such warrants have not been registered under the Securities Act of 1933, as amended (the Securities Act), and may not be sold absent registration or an applicable exemption from the registration requirements of the Securities Act. Based in part upon the representations of each holder in each warrant, the offering and sale of each warrant is exempt from registration under Section 4(a)(2) of the Securities Act and/or Rule 506 of Regulation D promulgated under the Securities Act.The warrants are valued at $1.5Â million using a relative fair value method and were accounted for through additional paid-in capital. Further, the related financing fees incurred as a result of warrant issuance is recorded through a contra-equity account and amounts to $0.2Â million.Prior to the second anniversary of the issue date, the Company may call for cancellation up to an aggregate 203,771 shares of common stock underlying the warrants for consideration equal to $15.00 per share; provided, that the volume weighted average price on the trading day immediately preceding the date the Company delivers a written call notice to a holder exceeds $20.00. As of SeptemberÂ 30, 2024, the Company has no intentions of exercising this call provision. The Company will reassess this provision on a quarterly basis.Share Issuance Program:In fiscal year 2021, the Company filed a $150.0Â million shelf registration statement and $50.0Â million prospectus supplement (collectively, the Share Issuance Program) with the Securities and Exchange Commission (SEC) under which it could offer and sell, from time to time, up to $50.0Â million worth of its common stock in "at-the-market" offerings. During the threeÂ months endedÂ September 30, 2023, the Company did not issue any shares under this prospectus. The Share Issuance Program expired on February 10, 2024.13 5.Â Â Â Â Â INCOME TAXES:Â A summary of the income tax benefit and corresponding effective tax rate is as follows:Three Months Ended September 30,20242023(Dollars in thousands)Income tax benefit$225Â $148Â Effective tax rate11.1Â %(14.1)%The recorded tax provision and effective tax rate for the three months ended SeptemberÂ 30, 2024, and 2023 were different than what would normally be expected, primarily due to the impact of the deferred tax valuation allowance. With limited exceptions, due to net operating loss carryforwards, our federal, state, and foreign tax returns are open to examination for all years since 2014, 2013, and 2016, respectively.6.Â Â Â Â Â COMMITMENTS AND CONTINGENCIES:The Company is a plaintiff or defendant in various lawsuits and claims arising out of the normal course of business. Like certain other franchisors, the Company has faced allegations of franchise regulation and agreement violations. Additionally, because the Company may be the tenant under a master lease for a location subleased to a franchisee, the Company has faced allegations of nonpayment of rent and associated charges. Further, similar to other retail employers, the Company has faced, and may continue to face, allegations of purported class-wide consumer and wage and hour violations. Litigation is inherently unpredictable, and the outcome of these matters cannot presently be determined. Although the actions are being vigorously defended, the Company could incur judgments in the future or enter into settlements of claims that could have a material adverse effect on its results of operations in any particular period.7.Â Â Â Â CASH, CASH EQUIVALENTS AND RESTRICTED CASH:The table below reconciles the cash and cash equivalents balances and restricted cash balances recorded within other current assets on the unaudited Condensed Consolidated Balance Sheets to the amount of cash, cash equivalents and restricted cash reported on the unaudited Condensed Consolidated Statements of Cash Flows:September 30,2024June 30,2024(Dollars in thousands)Cash and cash equivalents$6,259Â $10,066Â Restricted cash, included in other current assets (1)16,182Â 19,246Â Total cash, cash equivalents and restricted cash $22,441Â $29,312Â _____(1)Restricted cash within other current assets primarily relates to consolidated advertising cooperatives funds, which can only be used to settle obligations of the respective cooperatives, and contractual obligations to collateralize the Company's self-insurance programs.14 8.Â Â Â Â LEASES:At contract inception, the Company determines whether a contract is, or contains, a lease by determining whether it conveys the right to control the use of the identified asset for a period of time. If the contract provides the Company the right to substantially all of the economic benefits from the use of the identified asset and the right to direct the use of the identified asset, the Company considers it to be, or contain, a lease. The Company leases its company-owned salons and its corporate facilities under operating leases. The original terms range from one to 11 years with many leases renewable for an additional five to 10-year term at the option of the Company. In addition to the obligation to make fixed rental payments for the use of the salons, the Company also has variable lease payments that are based on sales levels. For most leases, the Company is required to pay real estate taxes and other occupancy expenses. Total rent includes the following:Three Months Ended September 30,20242023(Dollars in thousands)Office rent (1)$726Â $825Â Lease termination expense (benefit)52Â (13)Lease liability benefit (2)(62)(128)Franchise salon rent (3)71Â (337)Company-owned salon rent277Â 750Â Total$1,064Â $1,097Â _____(1)The company leases four floors at its corporate office location. Three of the four floors have been subleased to third party tenants. Rental income associated with the sublease of the corporate office space is recorded in other income and was $0.2Â million and $0 for the three months ended SeptemberÂ 30, 2024, and 2023, respectively.(2)Upon termination of previously impaired leases, the Company derecognizes the corresponding ROU assets and lease liabilities, which results in a net gain. In addition, the Company recognizes a benefit from lease liabilities decreasing in excess of previously impaired ROU assets for ongoing leases that were previously impaired.(3)Franchise salon rent is a benefit in the three months ended SeptemberÂ 30, 2023, due to settlements with landlords for less than previously accrued.The Company leases salon premises in which the majority of its franchisees operate and has entered into corresponding sublease arrangements with franchisees. All lease-related costs are passed through to the franchisees. The Company records the rental payments due from franchisees as franchise rental income and the corresponding amounts owed to landlords as franchise rent expense on the unaudited Condensed Consolidated Statements of Operations. For the three months ended SeptemberÂ 30, 2024, and 2023, franchise rental income and franchise rent expense were $21.6Â million and $24.7 million, respectively. These leases generally have lease terms of approximately five years. The Company expects to renew the SmartStyle master lease and some leases for locations subleased to our franchisees upon expiration of those leases. Other leases are expected to be renewed by the franchisee upon expiration.15 All the Company's leases are operating leases. The lease liability is initially and subsequently measured at the present value of the unpaid lease payments at the lease commencement date, including one lease term option when the lease is expected to be renewed. The ROU asset is initially and subsequently measured throughout the lease term at the

carrying amount of the lease liability, plus initial direct costs, less accrued lease payments and unamortized lease incentives received, if any. Expense for lease payments is recognized on a straight-line basis over the lease term, including the lease renewal option when the lease is expected to be renewed. Generally, the non-lease components, such as real estate taxes and other occupancy expenses, are separate from rent expense within the lease and are not included in the measurement of the lease liability because these charges are variable.The discount rate used to determine the present value of the lease payments is the Company's estimated collateralized incremental borrowing rate, based on the yield curve for the respective lease terms, as the interest rate implicit in the lease cannot generally be determined. The Company uses the portfolio approach in applying the discount rate based on the original lease term. The weighted average remaining lease term was 4.91 and 5.05 years, and the weighted average discount rate was 5.26% and 5.13% for all salon operating leases as of SeptemberÂ 30, 2024, and JuneÂ 30, 2024, respectively.16 As of SeptemberÂ 30, 2024, future operating lease commitments, including one renewal option for leases expected to be renewed, to be paid and received by the Company were as follows (dollars in thousands):Fiscal YearLeases For Franchise SalonsLeases For Company-Owned SalonsCorporate LeasesTotal Operating Lease PaymentsSublease Income to be Received from FranchiseesNet Rent CommitmentsRemainder of 2025$59,802Â $500Â $1,003Â $61,305Â $(59,802)$1,503Â 202668,758Â 500Â 1,367Â 70,625Â (68,758)1,867Â 202758,678Â 295Â 1,401Â 60,374Â (58,678)1,696Â 202849,238Â 286Â 1,436Â 50, future obligations$313,546Â $1,719Â $8,188Â $323,453Â $(313,546)$9,907Â Less amounts representing interest37,102Â 175Â 910Â 38,187Â Present value of lease liability$276,444Â $1,544Â $7,278Â $285,266Â Less short-term lease liability65,533Â 564Â 1,064Â 67,161Â Long-term lease liability$210,911Â $980Â $6,214Â $218,105Â 17 9.Â Â Â Â FINANCING ARRANGEMENTS:The Company's debt consists of the following:Three Months Ended September 30, 2024Fiscal YearBalance at September 30, 2024Balance atÂ June 30, 2024Â 2024Â (Average cash interest rate %)(DollarsÂ inÂ thousands)Term loan9.10%9.68%$104,738Â $105,000Â Deferred financing fees(13,728)(14,244)Term loan, net91,010Â 90,756Â Revolving credit facility9.10%9.68%4,326Â 10,237Â Paid-in-kind interest1,341Â 53Â Fair value of warrants issued to lenders(1,501)(1,501)Total long-term debt, net$95,176Â $99,545Â In June 2024, the Company entered into a new credit agreement (the â€œ2024 Credit Agreementâ€). The 2024 Credit Agreement includes a $105.0Â million term loan and a $25.0Â million revolving credit facility, with a $10.0Â million minimum liquidity covenant and matures June 24, 2029. The Company incurred $14.2Â million of refinancing fees (including $3.9Â million of Original Issue Discount fee) that will be amortized on a straight-line basis over the term of the agreement. As of SeptemberÂ 30, 2024, the Company had outstanding standby letters of credit under the revolving credit facility of $9.2 million, primarily related to the Company's self-insurance program. As of SeptemberÂ 30, 2024, total available liquidity and available credit under the $25.0 million revolving credit facility, as defined by the amended agreement, were $11.9 million and $15.7 million, respectively. As of SeptemberÂ 30, 2024, the Company had cash and cash equivalents of $6.3 million and current liabilities of $101.0 million. The interest rate on the 2024 Credit Agreement is based on secured overnight financing rate (SOFR) plus margin. The margin applicable to the 2024 Credit Agreement is subject to change based on the Company's total leverage ratio, remeasured annually on a predetermined date set by the lender. When the Company's total leverage ratio is greater than or equal to 3.75 to 1.00, the margin applicable to the new term loan and revolving credit facility is 9.00%. If the Company's leverage ratio is less than 3.75 to 1.00, the margin rate is 8.50%. In either scenario, 4.5% of the margin is paid-in-kind (PIK) interest (added to the principal balance and thereafter accruing interest), and the remainder is paid in cash. The SOFR base rate applicable to the debt has a floor of 2.5% per annum. The margin applicable to any letter of credit is 5.25% and paid in cash.The agreement contains typical provisions and financial covenants regarding maximum leverage and minimum fixed-charge coverage and a minimum liquidity threshold of $10.0Â million. In connection with the 2024 Credit Agreement, the Company issued detachable stock warrants to the debt lenders. The Company was in compliance with its covenants and other requirements of the financing arrangements as of SeptemberÂ 30, 2024. The Company's assets serve as collateral to the new credit facility.The agreement includes scheduled quarterly payments totaling $1.1Â million in fiscal years 2025 and 2026. In fiscal years 2027, 2028 and 2029, scheduled payments total $2.6Â million. Additionally, excess cash swept annually per terms of the agreement. 18 10.Â Â Â Â FAIR VALUE MEASUREMENTS:Fair value measurements are categorized into one of three levels based on the lowest level of significant input used: LevelÂ 1 (unadjusted quoted prices in active markets); LevelÂ 2 (observable market inputs available at the measurement date, other than quoted prices included in LevelÂ 1); and LevelÂ 3 (unobservable inputs that cannot be corroborated by observable market data).Assets and Liabilities Measured at Fair Value on a Recurring BasisAs of SeptemberÂ 30, 2024, and JuneÂ 30, 2024, the estimated fair value of the Company's cash, cash equivalents, restricted cash, receivables, inventory, deferred compensation assets, accounts payable and debt approximated their carrying values. Assets and Liabilities Measured at Fair Value on a Nonrecurring BasisWe measure certain assets, including the Company's tangible fixed and other assets, and goodwill, at fair value on a nonrecurring basis when they are deemed to be other than temporarily impaired. The fair values of these assets are determined, when applicable, based on valuation techniques using the best information available, and may include quoted market prices, market comparables and discounted cash flow projections.11.Â Â Â Â EARNINGS PER SHARE:The Company's basic earnings per share is calculated as net (loss) income divided by weighted average common shares outstanding, excluding unvested outstanding stock options (SOs), stock appreciation rights (SARs), restricted stock units (RSUs) and stock-settled performance units (PSUs). The Company's diluted earnings per share is calculated as net (loss) income divided by weighted average common shares and common share equivalents outstanding, which includes shares issued under the Company's stock-based compensation plans and warrants issued in connection with the June 2024 refinancing. Stock-based awards with exercise prices greater than the average market price of the Company's common stock are excluded from the computation of diluted earnings per share. The computation of weighted average shares outstanding, assuming dilution, excluded 194,612 and 208,819 of stock-based awards during the three months ended SeptemberÂ 30, 2024, and 2023, respectively, as they were not dilutive under the treasury stock method.The following table sets forth the presentation of shares outstanding used in the calculation of basic and diluted earnings per share (EPS):Three Months Ended September 30,20242023(Shares in thousands)Denominator for basic EPS - weighted average common shares2,343Â 2,332Â Dilutive shares associated with option plansâ€”Â 30Â Denominator for diluted EPS - weighted average common shares and dilutive potential common shares2,343Â 2,362Â Options excluded from EPS calculation - anti-dilutive195Â 209Â 19 12.Â Â Â Â SEGMENT INFORMATION:Segment information is prepared on the same basis that the chief operating decision maker (CODM) reviews financial information for operational decision-making purposes. The Company's reportable operating segments consisted of the following salons:September 30,2024June 30,2024FRANCHISE SALONS:Supercuts1,932Â 1,946Â SmartStyle/Cost Cutters in Walmart stores1,216Â 1,232Â Portfolio Brands1,106Â 1,117Â Total North American salons4,254Â 4,295Â Total International salons (1)96Â 96Â Total franchise salons4,350Â 4,391Â as a percent of total franchise and company-owned salons99.8Â %99.6Â %COMPANY-OWNED SALONS:Supercuts3Â 3Â SmartStyle/Cost Cutters in Walmart stores1Â 8Â Portfolio Brands5Â 6Â Total company-owned salons9Â 17Â as a percent of total franchise and company-owned salons0.2Â %0.4Â %Total franchise and company-owned salons4,359Â 4,408Â

(1)Canadian and Puerto Rican salons are included in the North American salon totals.20 Financial information concerning the Company's reportable operating segments is shown in the table below. Segment information is presented in the same way that the Company internally organizes the business for assessing performance and making decisions regarding allocation of resources. In fiscal year 2023, the Company revised its internal reporting such that the CODMâ€™s primary measures of segment performance are revenue and segment adjusted EBITDA. Revenue and segment adjusted EBITDA are regularly reviewed by the CODM to make decisions about resources to be allocated to the segments, assess current performance, and forecast future performance. Asset information by segment is not provided to the CODM. Segment adjusted EBITDA is defined as income from continuing operations before interest, income taxes, depreciation, amortization, and impairment. Beginning in fiscal year 2025, management determined that stock-based compensation expenses will be excluded from adjusted EBITDA. This change has been retrospectively applied to all prior periods presented in this report. Consistent with our internal management reporting, unallocated expenses include certain items impacting comparability. These unallocated items are not defined terms within U.S. GAAP. They are based on how management views the business, makes financial, operating and planning decisions and evaluates the Company's ongoing performance and are not attributable to either segment. Unallocated fees include one-time professional fees and settlements, severance expense, the benefit from lease liability decreases in excess of previously impaired ROU assets, lease termination fees, asset retirement obligation costs and long-lived asset impairment charges.Â Three Months Ended September 30,20242023Â (Dollars in thousands)Revenues:Franchise$45,275Â $51,436Â Company-owned785Â 1,936Â Total revenue46,060Â 53,372Â Segment adjusted EBITDA:Franchise7,986Â 8,590Â Company-owned(349) (497)Total 7,637Â 8,093Â Unallocated expenses (1)(2,597)141Â Depreciation and amortization(446)(370)Long-lived asset impairment(352)â€”Â Stock-based compensation(1,430)(630)Interest expense(4,846)(6,188)Income tax benefit225Â 148Â Income from discontinued operations957Â â€”Â Total net (loss) income (2)(853)1,194Â

(1)Unallocated expenses for the three months ended September 30, 2024, includes severance expenses of $2.3 million.(2)Total is a recalculation; line items calculated individually may not sum to total due to rounding.21 Item 2.Â Management's Discussion and Analysis of Financial Condition and Results of OperationsManagement's Discussion and Analysis of Financial Condition and Results of Operations (MD&A) is designed to provide a reader of our consolidated financial statements with a narrative from the perspective of our management on our financial condition, results of operations, liquidity and certain other factors that may affect our future results. This MD&A should be read in conjunction with the MD&A included in our JuneÂ 30, 2024, Annual Report on FormÂ 10-K and other documents filed or furnished with the SEC during the current fiscal year.MANAGEMENT'S OVERVIEWRegis Corporation (NasdaqGM:RGS) is a leader in the beauty salon industry. As of SeptemberÂ 30, 2024, the Company franchised or owned 4,359 locations, primarily in North America. Our locations consisted of 4,350 franchised salons and 9 company-owned salons. Regisâ€™ franchised and corporate locations operate under concepts such as SupercutsÂ®, SmartStyleÂ®, Cost CuttersÂ®, RoostersÂ® and First Choice HaircuttersÂ®. As of SeptemberÂ 30, 2024, the Company had 203 employees.CRITICAL ACCOUNTING ESTIMATESThe interim unaudited Condensed Consolidated Financial Statements are prepared in conformity with U.S. GAAP. In preparing the interim unaudited Condensed Consolidated Financial Statements, we are required to make various judgments, estimates and assumptions that could have a significant impact on the results reported in the interim unaudited Condensed Consolidated Financial Statements. We base these estimates on historical experience and other assumptions believed to be reasonable under the circumstances. Estimates are considered to be critical if they meet both of the following criteria: (1)Â the estimate requires assumptions about material matters that are uncertain at the time the accounting estimates are made and (2)Â other materially different estimates could have been reasonably made or material changes in the estimates are reasonably likely to occur from period to period. Changes in these estimates could have a material effect on our interim unaudited Condensed Consolidated Financial Statements.GoodwillThe Company assesses goodwill impairment on an annual basis, during the Company's fourth fiscal quarter, and between annual assessments if an event occurs or circumstances change that would more likely than not reduce the fair value of a reporting unit below its carrying value. An interim impairment analysis was not required in the three months ended SeptemberÂ 30, 2024. As of SeptemberÂ 30, 2024, and JuneÂ 30, 2024, the franchise reporting unit had goodwill of $173.4 million and $173.1 million, respectively, and the company-owned reporting unit had no goodwill for both periods.Our significant accounting policies can be found in Note 1 to the Consolidated Financial Statements contained in PartÂ II,Â Item 8 of the JuneÂ 30, 2024, Annual Report on FormÂ 10-K. There have been no changes to our critical accounting policies from those disclosed on our Form 10-K for the year ended JuneÂ 30, 2024. 22 RESULTS OF OPERATIONSSystem-wide resultsOur results are impacted by our system-wide sales, which include sales by all points of distribution, whether owned by our franchisees or the Company. While we do not record sales by franchisees as revenue, and such sales are not included in our unaudited Condensed Consolidated Financial Statements, we believe that this operating measure is important in obtaining an understanding of our financial performance. We believe system-wide sales information aids in understanding how we derive royalty revenue and in evaluating performance. In the three months ended SeptemberÂ 30, 2024, a net 41 franchise salons have closed, which will reduce future royalty income.The following table summarizes system-wide revenue and system-wide same-store sales by concept:Three Months Ended September 30,20242023(Dollars in Millions)System-wide revenue$285.6Â $306.6Â Supercuts0.8Â %2.2Â %SmartStyle(6.6)(2.0)Portfolio Brands(1.1)3.7Â Total system-wide same-store sales (1) (1.1)%1.8Â %

(1)System-wide same-store sales are calculated as the total change in sales for system-wide franchise and company-owned locations that were open on a specific day of the week during the current period and the corresponding prior period. Quarterly system-wide same-store sales are the sum of the system-wide same-store sales computed on a daily basis. Franchise salons that do not report daily sales are excluded from same-store sales. System-wide same-store sales are calculated in local currencies to remove foreign currency fluctuations from the calculation.23 Condensed Consolidated Results of Operations (Unaudited)The following table sets forth, for the periods indicated, certain information derived from our unaudited Condensed Consolidated Statements of Operations. The percentages are computed as a percent of total consolidated revenues, except as otherwise indicated, and the increase (decrease) is measured in basis points. Variances calculated on amounts shown in millions may result in rounding differences.Three Months Ended September 30,Â 20242023Â 20242023($Â inÂ millions)%Â ofÂ TotalRevenueIncrease (Decrease)Royalties$15.6Â $16.5Â 33.9Â %30.9Â %300Â Fees2.4Â 2.6Â 5.2Â 4.9Â 30Â Product sales to franchiseesâ€”Â 0.4Â â€”Â 0.8Â (80)Advertising fund contributions5.6Â 7.2Â 12.2Â 13.5Â (130)Franchise rental income21.6Â 24.7Â 47.0Â 46.3Â 70Â Company-owned salon revenue0.8Â 1.9Â 1.7Â 3.6Â (190)Cost of product sales to franchisees (1)â€”Â 0.4Â â€”Â 100.0Â N/MGeneral and administrative14.0Â 10.7Â 30.4Â 20.1Â 1,030Â Rent1.1Â 1.1Â 2.4Â 2.1Â 30Â Advertising fund expense5.6Â 7.2Â 12.2Â 13.5Â (130)Franchise rent expense21.6Â 24.7Â 47.0Â 46.3Â 70Â Company-owned salon expense (2)0.8Â 1.5Â 1.7Â 2.8Â (110)Depreciation and amortization0.4Â 0.4Â 0.9Â 0.8Â 10Â Long-lived asset impairment0.4Â â€”Â 0.9Â â€”Â 90Â Operating income (3)2.1Â 7.4Â 4.6Â 13.9Â (930)Interest expense(4.8)(6.2)(10.4)(11.6)(120)Other, net0.7Â (0.2)1.5Â (0.4)190Â Income tax benefit (4)0.2Â 0.1Â 11.1Â (14.1)N/A(Loss) income from continuing operations(1.8)1.2Â (3.9)2.3Â (620)Income from discontinued operations1.0Â â€”Â 2.2Â â€”Â 220Â Net (loss) income (3) (0.9)1.2Â (2.0)2.3Â (430)

(1)Cost of product sales to franchisees is computed as a percent of product sales to franchisees. The basis point change is not meaningful. (2)Includes cost of services and products sold to guests in our company-owned salons. Excludes general and administrative expense, rent and depreciation and amortization related to company-owned salons.(3)Total is a recalculation; line items calculated individually may not sum to total due to rounding.(4)Computed as a percent of (loss) income from continuing operations before income taxes. The income tax basis point change is noted as not applicable (N/A) because the discussion within the MD&A is related to the effective income tax rate.24 Three Months Ended SeptemberÂ 30, 2024, Compared with Three Months Ended SeptemberÂ 30, 2023RoyaltiesDuring the three months ended SeptemberÂ 30, 2024, royalties decreased $0.9 million, or 5.5%, primarily due to a decrease in franchise salon count and negative same-store-sales.FeesDuring the three months ended SeptemberÂ 30, 2024, fees decreased $0.2 million, or 10.6%, primarily due to lower option fees and lower rebate fees from franchise product vendors.Product Sales to FranchiseesProduct sales to franchisees in the three months ended SeptemberÂ 30, 2024, decreased $0.4 million, or 100.0%, compared to the three months ended SeptemberÂ 30, 2023, primarily due to the Company's shift in its product business from a wholesale model to a third-party distribution model.Advertising Fund ContributionsAdvertising fund contributions decreased $1.6 million, or 21.9%, during the three months ended SeptemberÂ 30, 2024, primarily due to the decrease in franchise salon count and lower contribution rates.Franchise Rental IncomeDuring the three months ended SeptemberÂ 30, 2024, franchise rental income decreased $3.1 million, or 12.3%, primarily due to the decrease in franchise salon count and franchisees signing their own leases.Company-Owned Salon RevenueDuring the three months ended SeptemberÂ 30, 2024, company-owned salon revenue decreased $1.1 million, or 59.5%, due to the decrease in company-owned salon count.Cost of Product Sales to FranchiseesThe decrease in cost of product as a percent of product revenues during the three months ended SeptemberÂ 30, 2024, was primarily due to the Company's shift in its product business from a wholesale model to a third-party distribution model.General and AdministrativeGeneral and administrative expense for the three months ended SeptemberÂ 30, 2024, increased $3.3 million, or 30.8%, primarily due to severance costs of $2.3 million and stock-based compensation expense of $0.8 million.RentRent expense remained unchanged during the three months ended SeptemberÂ 30, 2024.Advertising Fund ExpenseAdvertising fund expense decreased $1.6 million, or 21.9%, during the three months ended SeptemberÂ 30, 2024, primarily due to the decrease in franchise salon count and lower contribution rates.25 Franchise Rent ExpenseDuring the three months ended SeptemberÂ 30, 2024, franchise rent expense decreased $3.1 million, or 12.3%, primarily due to the decrease in franchise salon count and franchisees signing their own leases.Company-Owned Salon ExpenseCompany-owned salon expense, for the three months ended SeptemberÂ 30, 2024, decreased $0.7 million, or 49.5%, primarily due to the reduction in company-owned salon count.Depreciation and AmortizationDepreciation and amortization remained unchanged during the three months ended SeptemberÂ 30, 2024. Long-Lived Asset ImpairmentIn the three months ended SeptemberÂ 30, 2024, the Company recorded a long-lived

asset impairment charge of $0.4Â million related to the right-of-use asset associated with the corporate office lease. There were no similar charges recorded in the three months ended SeptemberÂ 30, 2023.Interest ExpenseThe $1.4 million decrease in interest expense for the three months ended SeptemberÂ 30, 2024, was primarily due to less debt outstanding compared to the three months ended SeptemberÂ 30, 2023. Cash interest decreased $1.8Â million to $3.0Â million for the three months ended SeptemberÂ 30, 2024.Other, Net Other, net increased $0.9 million in the three months ended SeptemberÂ 30, 2024, primarily due to a favorable currency adjustment, unclaimed property, and corporate office sublease income.Income Tax Benefit During the three months ended SeptemberÂ 30, 2024, the Company recognized a tax benefit of $0.2 million, with a corresponding effective tax rate of 11.1%, as compared to recognizing a tax benefit of $0.1 million, with a corresponding effective tax rate of (14.1)% during the three months ended SeptemberÂ 30, 2023. The negative effective tax rate during the three months ended September 30, 2023 was a result of an income tax benefit during a period in which the Company had income from operations. See Note 5 to the unaudited Condensed Consolidated Financial Statements.Income from Discontinued OperationsIncome from discontinued operations increased $1.0Â million in the three months ended SeptemberÂ 30, 2024, due primarily to receiving proceeds from the sale of OSP related to the number of salons migrating to the Zenoti platform. See Note 3 to the unaudited Condensed Consolidated Financial Statements.26 Results of Operations by SegmentBased on our internal management structure, we report two segments: franchise and company-owned salons. See Note 12 to the unaudited Condensed Consolidated Financial Statements. Significant results of continuing operations are discussed below with respect to each of these segments.Franchise SalonsThree Months Ended September 30,20242023Decrease (1)(Dollars in millions)Royalties$15.6Â $16.5Â $(0.9)Fees2.4Â 2.6Â (0.2)Product sales to franchiseesâ€”Â 0.4Â (0.4)Advertising fund contributions5.6Â 7.2Â (1.6)Franchise rental income21.6Â 24.7Â (3.1)Total franchise revenue (1)$45.3Â $51.4Â $(6.1)Franchise same-store sales (2)(1.2)%1.7Â %Franchise adjusted EBITDA$8.0Â $8.6Â $(0.6)Total franchise salons4,3504,745(395)

(1)Total is a recalculation; line items calculated individually may not sum to total due to rounding.(2)Franchise same-store sales are calculated as the total change in sales for franchise locations that were open on a specific day of the week during the current period and the corresponding prior period. Quarterly franchise same-store sales are the sum of the franchise same-store sales computed on a daily basis. Franchise salons that do not report daily sales are excluded from same-store sales. Franchise same-store sales are calculated in local currencies to remove foreign currency fluctuations from the calculation.Three Months Ended SeptemberÂ 30, 2024, Compared with Three Months Ended SeptemberÂ 30, 2023Franchise RevenueFranchise revenue decreased $6.1 million during the three months ended SeptemberÂ 30, 2024. The decrease in franchise revenue during the three months ended SeptemberÂ 30, 2024, was primarily due to the decrease in franchise salon count and negative same-store-sales. Franchise Adjusted EBITDADuring the three months ended SeptemberÂ 30, 2024, franchise adjusted EBITDA totaled $8.0 million, a decrease of $0.6 million compared to the three months ended SeptemberÂ 30, 2023. The decline was primarily due to a decrease in royalties and fees.27 Company-Owned SalonsThree Months Ended September 30,20242023(Decrease) Increase (1)(Dollars in millions)Company-owned salon revenue$0.8Â $1.9Â $(1.1)Company-owned salon adjusted EBITDA(0.3)(0.5)$0.2Â Total company-owned salons9Â 66Â (57)

(1)Total is a recalculation; line items calculated individually may not sum to total due to rounding.Three Months Ended SeptemberÂ 30, 2024, Compared with Three Months Ended SeptemberÂ 30, 2023Company-Owned Salon RevenueCompany-owned salon revenue decreased $1.1 million during the three months ended SeptemberÂ 30, 2024, primarily due to the decrease in company-owned salon count.Company-Owned Salon Adjusted EBITDAIn the three months ended SeptemberÂ 30, 2024, company-owned salon adjusted EBITDA loss improved $0.2 million, primarily due to the wind-down of under performing salons.28 LIQUIDITY AND CAPITAL RESOURCESIn June 2024, the Company entered into a new credit agreement with TCW Asset Management Company, LLC, and MidCap Financial Trust, which matures in June 2029. In addition to a $10.0 million minimum liquidity covenant, the agreement includes typical provisions and financial covenants, including leverage and fixed-charge coverage ratio covenants.Sources of LiquidityFunds generated by operating activities, available cash and cash equivalents and our credit agreement are our most significant sources of liquidity. The Company believes it has sufficient liquidity, cash on hand and borrowing capacity to meet its obligations in the next twelve months and until maturity of the credit agreement in June 2029.As of SeptemberÂ 30, 2024, cash and cash equivalents were $6.3 million, with $5.4 million and $0.9 million within the United States and Canada, respectively.As of SeptemberÂ 30, 2024, the Company's borrowing arrangements include a $104.7 million term loan, $1.3 million of paid-in-kind interest and a $25.0 million revolving credit facility that matures in June 2029. As of SeptemberÂ 30, 2024, the unused available credit under the revolving credit facility was $15.7 million, the credit agreement has a minimum liquidity covenant of $10.0 million, and total available liquidity per the agreement was $11.9 million. See Note 9 to the unaudited Condensed Consolidated Financial Statements. On June 30, 2022, the Company sold its OSP software-as-a-service solution to Soham, Inc., for a purchase price of $20.0 million in cash plus additional cash proceeds contingent upon the number of salons that migrate to Soham's Zenoti product as their salon technology platform. As of SeptemberÂ 30, 2024, the Company has received $21.0 million in cash proceeds. The Company expects additional proceeds in fiscal year 2025 of approximately $7.0 to $7.5 million.Uses of CashThe Company closely manages its liquidity and capital resources. The Company's liquidity requirements depend on key variables, including the performance of the business, the level of investment needed to support its business strategies, credit facilities and borrowing arrangements, and working capital management. Cash RequirementsThe Company's most significant contractual cash requirements as of SeptemberÂ 30, 2024, were lease commitments and interest payments. See Notes 8 and 9 to the unaudited Condensed Consolidated Financial Statements included in this Quarterly Report on FormÂ 10-Q. 29 Cash FlowsCash Flows from Operating ActivitiesDuring the three months ended SeptemberÂ 30, 2024, cash used in operating activities was $1.3 million compared to a $2.8 million cash use in the three months ended SeptemberÂ 30, 2023. Cash used in operating activities improved year over year due primarily to our lower cost structure, resulting primarily from a lower headcount in addition to less cash used for working capital.Cash Flows from Investing ActivitiesDuring the three months ended SeptemberÂ 30, 2024, cash provided by investing activities of $0.9 million was primarily due to OSP sale proceeds of $957 thousand. During the three months ended SeptemberÂ 30, 2023, cash used in investing activities of $0.2 million was primarily due to salon capital improvements.Cash Flows from Financing ActivitiesDuring the three months ended SeptemberÂ 30, 2024, cash used in financing activities was $6.5 million, primarily as a result of the repayment of long-term debt of $0.3 million and repayments of the revolving credit facility of $10.2 million, partially offset by $4.3 million of borrowings under the revolving credit facility. During the three months ended SeptemberÂ 30, 2023, cash provided by financing activities was $1.7 million, primarily as a result of debt refinancing fees of $0.2 million, partially offset by $2.0 million in borrowings under the Company's revolving credit facility.Financing ArrangementsSee Note 9 of the Notes to the unaudited Condensed Consolidated Financial Statements included in this Quarterly Report on FormÂ 10-Q for the quarter ended SeptemberÂ 30, 2024 and Note 8 of the Notes to the Consolidated Financial Statements included in our Annual Report on FormÂ 10-K for the fiscal year ended JuneÂ 30, 2024 for additional information regarding our financing arrangements.Debt to Capitalization RatioOur debt to capitalization ratio, calculated as the principal amount of debt, including paid-in-kind interest accrued, as a percentage of the principal amount of debt and shareholders' equity (deficit) at fiscal quarter end, was as follows:DebtÂ toCapitalization (1)September 30, 202466.2Â %June 30, 202467.0Â %

(1)Excludes the long-term lease liability as that liability is offset by the ROU asset.Share Issuance ProgramIn February 2021, the Company filed a $150.0 million shelf registration statement and $50.0 million prospectus supplement with the SEC under which it could offer and sell, from time to time, up to $50.0 million worth of its common stock in "at-the-market" offerings. The Share Issuance Program expired on February 10, 2024.Share Repurchase ProgramIn May 2000, the Board approved a stock repurchase program with no stated expiration date. Since that time and through SeptemberÂ 30, 2024, the Board has authorized $650.0Â million to be expended for the repurchase of the Company's stock under this program. All repurchased shares become authorized but unissued shares of the Company. The timing and amounts of any repurchases depend on many factors, including the market price of the common stock and overall market conditions. During the three months ended SeptemberÂ 30, 2024, the Company did not repurchase any shares. As of SeptemberÂ 30, 2024, approximately 1.5 million shares have been cumulatively repurchased for $595.4 million, and $54.6 million remain outstanding under the approved stock repurchase program. The Company does not anticipate repurchasing shares of common stock for the foreseeable future.30 SAFE HARBOR PROVISIONS UNDER THE PRIVATE SECURITIES LITIGATION REFORMÂ ACT OF 1995This Quarterly Report on FormÂ 10-Q, as well as information included in, or incorporated by reference from, future filings by the Company with the Securities and Exchange Commission and information contained in written material, press releases and oral statements issued by or on behalf of the Company contains or may contain "forward-looking statements" within the meaning of the federal securities laws, including statements concerning anticipated future events and expectations that are not historical facts. These forward-looking statements are made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. The forward-looking statements in this document reflect management's best judgment at the time they are made, but all such statements are subject to numerous risks and uncertainties, which could cause actual results to differ materially from those expressed in or implied by the statements herein. Such forward-looking statements are often identified herein by use of words including, but not limited to, "may," "will," "believe," "project," "forecast," "expect," "estimate," "anticipate," and "plan." These uncertainties include a potential material adverse impact on our business and results of operations as a result of changes in consumer shopping trends and changes in manufacturer distribution channels; laws and regulations could require us to modify current business practices and incur increased costs including increases in minimum wages; changes in general economic environment; changes in consumer tastes, hair product innovation, fashion trends and consumer spending patterns; compliance with Nasdaq listing requirements; reliance on franchise royalties and overall success of our franchiseesâ€™ salons; our salons' dependence on a third-party supplier agreement for merchandise; our franchisees' ability to attract, train and retain talented stylists and salon leaders; the success of our franchisees, which operate independently; data security and privacy compliance and our ability to manage cyber threats and protect the security of potentially sensitive information about our guests, franchisees, employees, vendors or Company information; the ability of the Company to maintain a satisfactory relationship with Walmart; marketing efforts to drive traffic to our franchisees' salons; our ability to maintain and enhance the value of our brands; reliance on legacy information technology systems; reliance on external vendors; the use of social media; the effectiveness of our enterprise risk management program; ability to generate sufficient cash flow to satisfy our debt service obligations; compliance with covenants in our financing arrangement; premature termination of agreements with our franchisees; the continued ability of the Company to implement cost reduction initiatives and achieve expected cost savings; continued ability to compete in our business markets; reliance on our management team and other key personnel; the continued ability to maintain an effective system of internal control over financial reporting; changes in tax exposure; the ability of our Tax Preservation Plan to protect the future availability of the Company's tax assets; potential litigation and other legal or regulatory proceedings; or other factors not listed above. Additional information concerning potential factors that could affect future financial results is set forth under ItemÂ 1A on FormÂ 10-K. We undertake no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise. However, your attention is directed to any further disclosures made in our subsequent annual and periodic reports filed or furnished with the SEC on FormsÂ 10-K, 10-Q, and 8-K and Proxy Statements on ScheduleÂ 14A.31 Item 3.Â Quantitative and Qualitative Disclosures About Market RiskWe are exposed to market risk from changes in interest rates and changes in foreign currency exchange rates. There has been no material change to the factors discussed within PartÂ II,Â Item 7A in the Company's JuneÂ 30, 2024, Annual Report on FormÂ 10-K.Â Item 4.Â Controls and ProceduresEvaluation of Disclosure Controls and ProceduresThe Company maintains disclosure controls and procedures that are designed to ensure that information required to be disclosed by the Company in the reports filed or submitted under the Securities Exchange Act of 1934, as amended (the Exchange Act), is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to management, including the Chief Executive Officer (CEO) and Chief Financial Officer (CFO), as appropriate, to allow timely decisions regarding required disclosure. Management, with the participation of the CEO and CFO, evaluated the effectiveness of the design and operation of the Company's disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) promulgated under the Exchange Act), at the end of the period. Based on their evaluation, our CEO and CFO concluded that our disclosure controls and procedures were effective as of SeptemberÂ 30, 2024.Changes in Internal Control Over Financial ReportingThere were no material changes in our internal control over financial reporting during the most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.32 PARTÂ II â€” OTHER INFORMATIONÂ Item 1.Â Legal ProceedingsThe Company is a defendant in various lawsuits and claims arising out of the normal course of business. Like certain other franchisors, the Company has been faced with allegations of franchise regulation and agreement violations. Additionally, because the Company may be the tenant under a master lease for a location subleased to a franchisee, the Company faces allegations of non-payment of rent and associated charges. Litigation is inherently unpredictable, and the outcome of these matters cannot presently be determined. Although the actions are being vigorously defended, the Company could, in the future, incur judgments or enter into settlements of claims that could have a material adverse effect on its results of operations in any particular period.Â Item 1A.Â Risk Factors There have been no material changes in our risk factors from those disclosed in PartÂ I,Â ItemÂ 1A of our Annual Report on FormÂ 10-K for the fiscal year ended JuneÂ 30, 2024.33 Item 2.Â Unregistered Sales of Equity Securities and Use of ProceedsShare Repurchase ProgramIn May 2000, the Board approved a stock repurchase program with no stated expiration date. Since that time and through SeptemberÂ 30, 2024, the Board has authorized $650.0 million to be expended for the repurchase of the Company's stock under this program. All repurchased shares become authorized but unissued shares of the Company. The Company last purchased shares in fiscal year 2020. As of SeptemberÂ 30, 2024, a total accumulated 1.5 million shares have been repurchased for $595.4 million. AtÂ SeptemberÂ 30, 2024,Â $54.6 millionÂ remain outstanding under the approved stock repurchase program. The Company does not expect to repurchase shares in fiscal year 2025.Item 5. Other InformationDuring the three months ended SeptemberÂ 30, 2024, no director or officer of the Company adopted, modified, or terminated a "Rule 10b5-1 trading arrangement" or "non-Rule 10b5-1 trading arrangement," as each term is defined in Item 408(a) of Regulation S-K.34 Item 6.Â ExhibitsExhibit 3.1Certificate of Designation of Series A Junior Participating Preferred Stock (Incorporated by reference to Exhibit 4.1 of the Company's Current Report on Form 8-K filed on January 30, 2024.)Exhibit 4.1Tax Benefits Preservation Plan, dated as of January 29, 2024, between Regis Corporation and Equiniti Trust Company, LLC (which includes the Certificate of Designation, Preferences and Rights of Series A Junior Participating Preferred Stock of Regis Corporation as Exhibit A to the Plan, the Form of Rights Certificate as Exhibit B to the Plan, and the Summary of Rights to Purchase Series A Junior Participating Preferred Stock as Exhibit C to the Plan) (Incorporated by reference to Exhibit 4.1 of the Company's Current Report on Form 8-K filed on January 30, 2024.)Exhibit 31.1President and Chief Executive Officer of Regis Corporation: Certification pursuant to SectionÂ 302 of the Sarbanes-Oxley Act of 2002.Exhibit 31.2Executive Vice President and Chief Financial Officer of Regis Corporation: Certification pursuant to SectionÂ 302 of the Sarbanes-Oxley Act of 2002.Exhibit 32Chief Executive Officer and Chief Financial Officer of Regis Corporation: Certification pursuant to SectionÂ 906 of the Sarbanes-Oxley Act of 2002.ExhibitÂ 101The following financial information from Regis Corporation's Quarterly Report on Form 10-Q for the quarterly period ended SeptemberÂ 30, 2024, formatted in Inline Xtensible Business Reporting Language (iXBRL) and filed electronically herewith: (i) the Condensed Consolidated Balance Sheets; (ii) the Condensed Consolidated Statements of Operations; (iii) the Condensed Consolidated Statements of Comprehensive (Loss) Income; (iv) the Condensed Consolidated Statements of Shareholders' Equity (Deficit); (v) the Condensed Consolidated Statements of Cash Flows; and (vi) the Notes to Condensed Consolidated Financial Statements.Exhibit 104The cover page from Regis Corporation's Quarterly Report on Form 10-Q for the quarterly and year-to-date period ended SeptemberÂ 30, 2024, formatted in iXBRL (included as Exhibit 101).35 SIGNATURESÂ Pursuant to the requirements 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 Date: November 6, 2024By:/s/ KERSTEN D. ZUPFERÂ Â Kersten D. Zupfer,Â Â Executive Vice President and Chief Financial OfficerÂ Â (Principal Accounting Officer)36 EX-31.1 2 rgs-20240930xex311.htm EX-31.1 DocumentExhibit No. 31.1CERTIFICATION PURSUANT TO SECTIONÂ 302 OF THE SARBANES-OXLEY ACT OF 2002I, Matthew Doctor, certify that:1.I have reviewed this quarterly report on FormÂ 10-Q of Regis Corporation;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the Registrant as of, and for, the periods presented in this report;4.The Registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act RulesÂ 13a-15(e)Â and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act RulesÂ 13a-15(f)Â and 15d-15(f)) for the Registrant and have:(a)Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating

to the Registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;(b)Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;(c)Evaluated the effectiveness of the 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(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; and5.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:(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(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.November 6, 2024/s/ Matthew DoctorMatthew Doctor, President and Chief Executive Officer EX-31.2 3 rgs-20240930xex312.htm EX-31.2 DocumentExhibit No. 31.2CERTIFICATION PURSUANT TO SECTIONÂ 302 OF THE SARBANES-OXLEY ACT OF 2002I, Kersten D. Zupfer, certify that:1.I have reviewed this quarterly report on FormÂ 10-Q of Regis Corporation;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the Registrant as of, and for, the periods presented in this report;4.The Registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act RulesÂ 13a-15(e)Â and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act RulesÂ 13a-15(f)Â and 15d-15(f)) for the Registrant and have:(a)Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the Registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;(b)Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;(c)Evaluated the effectiveness of the 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(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; and5.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:(a)Â Â Â Â 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(b)Â Â Â Â 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.November 6, 2024/s/ Kersten D. ZupferKersten D. Zupfer, Executive Vice President and Chief Financial Officer EX-32 4 rgs-20240930xex32.htm EX-32 DocumentExhibit No. 32CERTIFICATION PURSUANT TO SECTIONÂ 906 OF THE SARBANES-OXLEY ACT OF 2002In connection with the Quarterly Report of Regis Corporation (the Registrant) on FormÂ 10-Q for the fiscal quarter ending SeptemberÂ 30, 2024 filed with the Securities and Exchange Commission on the date hereof, Matthew Doctor, President and Chief Executive Officer of the Registrant, and Kersten D. Zupfer, Executive Vice President and Chief Financial Officer of the Registrant, each hereby certifies, pursuant to 18 U.S.C. Â§1350, as adopted pursuant to Â§906 of the Sarbanes-Oxley Act of 2002, that:(1)The Quarterly Report on FormÂ 10-Q complies with the requirements of section 13(a)Â or 15(d)Â of the Securities Exchange Act of 1934; and(2)The information contained in the Quarterly Report on FormÂ 10-Q fairly presents, in all material respects, the financial condition and results of operations of the Registrant.November 6, 2024/s/ Matthew DoctorMatthew Doctor, President and Chief Executive OfficerNovember 6, 2024/s/ Kersten D. ZupferKersten D. Zupfer, Executive Vice President and Chief Financial Officer EX-101.SCH 5 rgs-20240930.xsd XBRL TAXONOMY EXTENSION SCHEMA DOCUMENT 0000001 - Document - Cover Page link:presentationLink link:calculationLink link:definitionLink 9952151 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) link:presentationLink link:calculationLink link:definitionLink 9952152 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 9952153 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) link:presentationLink link:calculationLink link:definitionLink 9952154 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE (LOSS) INCOME (Unaudited) link:presentationLink link:calculationLink link:definitionLink 9952155 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (DEFICIT) (Unaudited) link:presentationLink link:calculationLink link:definitionLink 9952156 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) link:presentationLink link:calculationLink link:definitionLink 9952157 - Disclosure - BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES link:presentationLink link:calculationLink link:definitionLink 9952158 - Disclosure - REVENUE RECOGNITION link:presentationLink link:calculationLink link:definitionLink 9952159 - Disclosure - DISCONTINUED OPERATIONS link:presentationLink link:calculationLink link:definitionLink 9952160 - Disclosure - SHAREHOLDERS' EQUITY (DEFICIT) link:presentationLink link:calculationLink link:definitionLink 9952161 - Disclosure - INCOME TAXES link:presentationLink link:calculationLink link:definitionLink 9952162 - Disclosure - COMMITMENTS AND CONTINGENCIES link:presentationLink link:calculationLink link:definitionLink 9952163 - Disclosure - CASH, CASH EQUIVALENTS AND RESTRICTED CASH link:presentationLink link:calculationLink link:definitionLink 9952164 - Disclosure - LEASES link:presentationLink link:calculationLink link:definitionLink 9952165 - Disclosure - FINANCING ARRANGEMENTS link:presentationLink link:calculationLink link:definitionLink 9952166 - Disclosure - FAIR VALUE MEASUREMENTS link:presentationLink link:calculationLink link:definitionLink 9952167 - Disclosure - EARNINGS PER SHARE link:presentationLink link:calculationLink link:definitionLink 9952168 - Disclosure - SEGMENT INFORMATION link:presentationLink link:calculationLink link:definitionLink 9954471 - Disclosure - BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) link:presentationLink link:calculationLink link:definitionLink 9954472 - Disclosure - REVENUE RECOGNITION (Tables) link:presentationLink link:calculationLink link:definitionLink 9954473 - Disclosure - SHAREHOLDERS' EQUITY (DEFICIT) (Tables) link:presentationLink link:calculationLink link:definitionLink 9954474 - Disclosure - INCOME TAXES (Tables) link:presentationLink link:calculationLink link:definitionLink 9954475 - Disclosure - CASH, CASH EQUIVALENTS AND RESTRICTED CASH (Tables) link:presentationLink link:calculationLink link:definitionLink 9954476 - Disclosure - LEASES (Tables) link:presentationLink link:calculationLink link:definitionLink 9954477 - Disclosure - FINANCING ARRANGEMENTS (Tables) link:presentationLink link:calculationLink link:definitionLink 9954478 - Disclosure - EARNINGS PER SHARE (Tables) link:presentationLink link:calculationLink link:definitionLink 9954479 - Disclosure - SEGMENT INFORMATION (Tables) link:presentationLink link:calculationLink link:definitionLink 9954480 - Disclosure - BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Goodwill (Details) link:presentationLink link:calculationLink link:definitionLink 9954481 - Disclosure - BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Reverse Stock Split (Details) link:presentationLink link:calculationLink link:definitionLink 9954482 - Disclosure - REVENUE RECOGNITION - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954483 - Disclosure - REVENUE RECOGNITION - Schedule of Receivables, Broker Fees and Deferred Revenue (Details) link:presentationLink link:calculationLink link:definitionLink 9954484 - Disclosure - REVENUE RECOGNITION - Schedule of Allowance for Doubtful Accounts (Details) link:presentationLink link:calculationLink link:definitionLink 9954485 - Disclosure - REVENUE RECOGNITION - Schedule of Rollforward of Broker Fees (Details) link:presentationLink link:calculationLink link:definitionLink 9954486 - Disclosure - REVENUE RECOGNITION - Schedule of Estimated Revenue Expected to be Recognized (Details) link:presentationLink link:calculationLink link:definitionLink 9954486 - Disclosure - REVENUE RECOGNITION - Schedule of Estimated Revenue Expected to be Recognized (Details) link:presentationLink link:calculationLink link:definitionLink 9954487 - Disclosure - DISCONTINUED OPERATIONS - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954488 - Disclosure - SHAREHOLDERS' EQUITY (DEFICIT) - Equity Awards Granted (Details) link:presentationLink link:calculationLink link:definitionLink 9954489 - Disclosure - SHAREHOLDERS' EQUITY (DEFICIT) - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954490 - Disclosure - SHAREHOLDERS' EQUITY (DEFICIT) - Stock Warrants Issues in Connection with Long-Term Debt (Details) link:presentationLink link:calculationLink link:definitionLink 9954491 - Disclosure - SHAREHOLDERS' EQUITY (DEFICIT) - Shares Issuance Program (Details) link:presentationLink link:calculationLink link:definitionLink 9954492 - Disclosure - INCOME TAXES - Summary of Income Tax Benefits (Details) link:presentationLink link:calculationLink link:definitionLink 9954493 - Disclosure - CASH, CASH EQUIVALENTS AND RESTRICTED CASH - Schedule of Cash, Cash Equivalents and Restricted Cash (Details) link:presentationLink link:calculationLink link:definitionLink 9954494 - Disclosure - LEASES - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954495 - Disclosure - LEASES - Real Estate Taxes and Other Occupancy Expenses (Details) link:presentationLink link:calculationLink link:definitionLink 9954496 - Disclosure - LEASES Future - Operating Lease Commitments (Details) link:presentationLink link:calculationLink link:definitionLink 9954496 - Disclosure - LEASES Future - Operating Lease Commitments (Details) link:presentationLink link:calculationLink link:definitionLink 9954497 - Disclosure - FINANCING ARRANGEMENTS - Schedule of Long-term Debt (Details) link:presentationLink link:calculationLink link:definitionLink 9954498 - Disclosure - FINANCING ARRANGEMENTS - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954499 - Disclosure - EARNINGS PER SHARE (Details) link:presentationLink link:calculationLink link:definitionLink 9954500 - Disclosure - EARNINGS PER SHARE - Schedule of Shares Outstanding Used in the Calculation of Basic and Diluted Earnings Per Share ("EPS") (Details) link:presentationLink link:calculationLink link:definitionLink 9954501 - Disclosure - SEGMENT INFORMATION - Schedule of Reportable Operating Segment Salons (Details) link:presentationLink link:calculationLink link:definitionLink 9954502 - Disclosure - SEGMENT INFORMATION - Schedule of Summarized Financial Information of Reportable Operating Segments (Details) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 6 rgs-20240930_cal.xml XBRL TAXONOMY EXTENSION CALCULATION LINKBASE DOCUMENT EX-101.DEF 7 rgs-20240930_def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE DOCUMENT EX-101.LAB 8 rgs-20240930_lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE DOCUMENT Adjustments to reconcile net (loss) income to cash used in operating activities: Adjustments to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities [Abstract] Range [Domain] Statistical Measurement [Domain] Repayments of long-term debt Repayments of Long-Term Debt Schedule of Real Estate Taxes and Other Occupancy Expenses Lease, Cost [Table Text Block] Cover page. Cover [Abstract] Decrease in cash, cash equivalents, and restricted cash Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Schedule of Lessee, Future Operating Lease Commitments Lessee, Operating Lease, Liability, to be Paid, Maturity [Table Text Block] Fees Fees [Member] Fees Trading Symbol Trading Symbol Segment Reporting Information [Line Items] Segment Reporting Information [Line Items] Comprehensive (loss) income Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest All Trading Arrangements All Trading Arrangements [Member] Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Net Income [Text Block] Non-NEOs Non-NEOs [Member] Schedule of Shares Outstanding Used in the Calculation of Basic and Diluted Earnings Per Share ("EPS") Schedule of Earnings Per Share, Basic and Diluted [Table Text Block] Vesting period Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period Provision for franchisee rent Accounts Receivable, Franchisee Rent Expense (Reversal) Accounts Receivable, Franchisee Rent Expense (Reversal) Rule 10b5-1 Arrangement Adopted Rule 10b5-1 Arrangement Adopted [Flag] Awards Close in Time to MNPI Disclosures Awards Close in Time to MNPI Disclosures [Table] Goodwill Goodwill and Intangible Assets, Goodwill, Policy [Policy Text Block] Disposal Group Name [Domain] Disposal Group Name [Domain] Pay vs Performance Disclosure [Line Items] 2027 Lessor, Operating Lease, Payment to be Received, Year Two Peer Group Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis] Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis] Non-Rule 10b5-1 Arrangement Adopted Non-Rule 10b5-1 Arrangement Adopted [Flag] Net restricted stock activity (in shares) Stock Issued During Period, Shares, Restricted Stock Award, Net of Forfeitures FAIR VALUE MEASUREMENTS Fair Value Disclosures [Text Block] Award Timing Disclosures [Line Items] Minimum liquidity Debt Instrument, Covenant, Minimum Liquidity Debt Instrument, Covenant, Minimum Liquidity Other Performance Measure, Amount Other Performance Measure, Amount COMMITMENTS AND CONTINGENCIES Legal Matters and Contingencies [Text Block] LEASES Lessee, Operating Leases [Text Block] Common stock outstanding (in shares) Balance (in shares) Balance (in shares) Common Stock, Shares, Outstanding Long-term lease liability (Note 8) Long-term lease liability Operating Lease, Liability, Noncurrent Fair Value Measurement Inputs and Valuation Techniques [Line Items] Fair Value Measurement Inputs and Valuation Techniques [Line Items] Warrants exercisable term Warrants and Rights Outstanding, Term Revenue from Contract with Customer [Abstract] Revenue from Contract with Customer [Abstract] Current deferred revenue Contract with Customer, Liability, Current Other assets Other Assets, Noncurrent Entity Tax Identification Number Entity Tax Identification Number Leases [Abstract] Leases [Abstract] Schedule of long-term debt Schedule of Long-Term Debt Instruments [Table Text Block] Antidilutive Securities, Name [Domain] Antidilutive Securities, Name [Domain] Operating Segments Operating Segments [Member] Net cash used in operating activities Net Cash Provided by (Used in) Operating Activities Cash flows used in operating activities: Net Cash Provided by (Used in) Operating Activities [Abstract] Equity Components [Axis] Equity Components [Axis] Other current assets Other Assets, Current Award Timing Method Award Timing Method [Text Block] Trading Arrangements, by Individual Trading Arrangements, by Individual [Table] Paid-in-kind interest Long-Term Debt, Interest Paid-In-Kind Long-Term Debt, Interest Paid-In-Kind Entity Common Stock, Shares Outstanding Entity Common Stock, Shares Outstanding Insider Trading Policies and Procedures [Line Items] Proceeds from divestiture of businesses Proceeds from Divestiture of Businesses Lease liability benefit Operating Lease, Lease Liability Benefit Operating Lease, Lease Liability Benefit Total operating expenses Costs and Expenses Adjustment to Compensation, Amount Adjustment to Compensation Amount Gift card liability Gift Cards [Member] Gift Cards [Member] Compensation Amount Outstanding Recovery Compensation Amount Diluted: Earnings Per Share, Diluted [Abstract] Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table [Member] Entity Small Business Entity Small Business Company Selected Measure Amount Company Selected Measure Amount Geographical [Axis] Geographical [Axis] Tabular List, Table Tabular List [Table Text Block] Change In Deferred Costs [Roll Forward] Change In Deferred Costs [Roll Forward] Change In Deferred Costs [Roll Forward] Gain from sale of OSP (Note 3) Gain (Loss) on Disposition of Business Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Remainder of 2025 Lessor, Operating Lease, Payment to be Received, Remainder of Fiscal Year Fair Value Measurement Inputs and Valuation Techniques [Table] Fair Value Measurement Inputs and Valuation Techniques [Table] Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table [Member] Aggregate purchase of warrants (in shares) Class of Warrant or Right, Number of Securities Called by Warrants or Rights Schedule of Allowance for Doubtful Accounts Accounts Receivable, Allowance for Credit Loss [Table Text Block] Lessee, Lease, Description [Line Items] Lessee, Lease, Description [Line Items] Accrued expenses Accrued Liabilities, Current Awards excluded from diluted earnings per share computation (in shares) Options excluded from EPS calculation - anti-dilutive (in shares) Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount Rent Franchise rent expense Total Operating Lease, Expense Schedule of Estimated Revenue Expected to be Recognized Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Table Text Block] Credit Facility [Domain] Credit Facility [Domain] Beginning of period End of period Total cash, cash equivalents and restricted cash Cash, Cash Equivalents,

Restricted Cash, and Restricted Cash Equivalents SmartStyle/Cost Cutters in Walmart stores SmartStyle/Cost Cutters in Walmart Stores [Member] SmartStyle/Cost Cutters in Walmart Stores [Member] Current assets: Assets, Current [Abstract] Goodwill (Note 1) Goodwill Goodwill Consolidation Items [Axis] Consolidation Items [Axis] Balance at beginning of period Balance at end of period Accounts Receivable, Allowance for Credit Loss Taxes paid for shares withheld Payment, Tax Withholding, Share-Based Payment Arrangement Warrants, financing fees Warrants And Rights Outstanding, Financing Fees Warrants And Rights Outstanding, Financing Fees (Loss) income from continuing operations Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent Number of floors available for sublease Number Of Floors Available For Sublease Number Of Floors Available For Sublease Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Lease Arrangements [Axis] Lease Arrangements [Axis] Lease Arrangements [Axis] Product and Service [Domain] Product and Service [Domain] Employee Stock Option Share-Based Payment Arrangement, Option [Member] Fair Value Disclosures [Abstract] Fair Value Disclosures [Abstract] 2026 Lessee, Operating Lease, Liability, to be Paid, Year One Antidilutive Security, Excluded EPS Calculation [Table] Antidilutive Security, Excluded EPS Calculation [Table] Repayments of revolving credit facility Repayments of Lines of Credit Sale of stock, authorized Sale Of Stock, Value Authorized In Transaction Sale Of Stock, Value Authorized In Transaction Security Exchange Name Security Exchange Name Variable rate Debt Instrument, Basis Spread on Variable Rate Non-cash interest Paid-in-Kind Interest Award Type [Axis] Award Type [Axis] Basic: Earnings Per Share, Basic [Abstract] Net Rent Commitments Net Rent Commitments [Abstract] Net Rent Commitments [Abstract] Property and equipment, net Property, Plant and Equipment, Net Total liabilities Liabilities Schedule of Cash and Cash Equivalents Schedule of Cash and Cash Equivalents [Table Text Block] Common stock par value (in dollars per share) Common Stock, Par or Stated Value Per Share Forgone Recovery, Explanation of Impracticability Forgone Recovery, Explanation of Impracticability [Text Block] Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table] Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Revolving Credit Facility Revolving Credit Facility [Member] Expiration Date Trading Arrangement Expiration Date Cash flows provided by (used in) investing activities: Net Cash Provided by (Used in) Investing Activities [Abstract] Short-term lease liability (Note 8) Less short-term lease liability Operating Lease, Liability, Current Total Shareholder Return Amount Total Shareholder Return Amount Common stock issued (in shares) Common Stock, Shares, Issued Number of renewal options Lessor, Operating Lease, Number Of Options To Extend Lessor, Operating Lease, Number Of Options To Extend Equity Awards Adjustments, Footnote Equity Awards Adjustments, Footnote [Text Block] Maximum borrowing capacity Line of Credit Facility, Maximum Borrowing Capacity Schedule of Reportable Operating Segment Salons Schedule of Franchisor Disclosure [Table Text Block] Financing receivable Financing Receivable, before Allowance for Credit Loss Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Adopted [Flag] Receivables from contracts with customers, net Accounts Receivable, after Allowance for Credit Loss Debt Instrument [Line Items] Debt Instrument [Line Items] 2029 Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Four Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Four Named Executive Officers, Footnote Named Executive Officers, Footnote [Text Block] Non-Franchise Lease Non-Franchise Lease [Member] Non-Franchise Lease [Member] Diluted (in shares) Denominator for diluted EPS - weighted average common shares and dilutive potential common shares (in shares) Weighted Average Number of Shares Outstanding, Diluted MNPI Disclosure Timed for Compensation Value MNPI Disclosure Timed for Compensation Value [Flag] Long-term Debt, Type [Axis] Long-Term Debt, Type [Axis] Franchise Reporting Unit Franchise Reporting Unit [Member] Franchise Reporting Unit Lessee, renewal term Lessee, Operating Lease, Renewal Term Deferred revenue Contract with Customer, Liability [Abstract] Interest expense Interest Expense, Nonoperating Deferred income taxes Deferred Income Tax Expense (Benefit) Write-offs Accounts Receivable, Allowance for Credit Loss, Writeoff Receivables, net Accounts Receivable, after Allowance for Credit Loss, Current Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Sale of Stock [Domain] Sale of Stock [Domain] Foreign currency translation adjustments Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Gain (Loss) Arising During Period, Net of Tax Long-term debt Long-Term Debt Pension Adjustments Prior Service Cost Pension Adjustments Prior Service Cost [Member] Document Fiscal Period Focus Document Fiscal Period Focus 2029 Long-Term Debt, Maturity, Year Four All Executive Categories All Executive Categories [Member] Dilutive shares associated with option plans (in shares) Incremental Common Shares Attributable to Dilutive Effect of Share-Based Payment Arrangements Changed Peer Group, Footnote Changed Peer Group, Footnote [Text Block] ASSETS Assets [Abstract] Performance obligations expected to be satisfied, expected timing Revenue, Performance Obligation, Description of Timing Restricted cash, included in other current assets Restricted Cash, Current Document Type Document Type Pension Benefits Adjustments, Footnote Pension Benefits Adjustments, Footnote [Text Block] Schedule of Summarized Financial Information of Reportable Operating Segments Schedule of Segment Reporting Information, by Segment [Table Text Block] Total Shareholder Return Vs Peer Group Total Shareholder Return Vs Peer Group [Text Block] Leases, Operating [Abstract] Leases, Operating [Abstract] Franchisees products Franchisees Products [Member] Franchisees Products BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Basis of Accounting [Text Block] Schedule of Receivables, Broker Fees and Deferred Revenue Contract with Customer, Contract Asset, Contract Liability, and Receivable [Table Text Block] Paid-in-kind Debt Instrument, Paid-In-Kind Percent Debt Instrument, Paid-In-Kind Percent Maximum Maximum [Member] Equity Valuation Assumption Difference, Footnote Equity Valuation Assumption Difference, Footnote [Text Block] Debt refinancing fees Payments of Financing Costs Other intangibles, net Finite-Lived Intangible Assets, Net International Non-US [Member] Antidilutive Securities [Axis] Antidilutive Securities [Axis] Accounts payable Accounts Payable, Current Accounting Policies [Abstract] Accounting Policies [Abstract] Company-owned salon expense Company Owned Salon Expenses, Cost Of Goods And Service, Excluding Depreciation, Depletion, And Amortization And Site Operating Expenses Company Owned Salon Expenses, Cost Of Goods And Service, Excluding Depreciation, Depletion, And Amortization And Site Operating Expenses Revenues: Revenues [Abstract] Assets and Liabilities Measured at Fair Value on a Recurring and Nonrecurring Basis Fair Value Measurement, Policy [Policy Text Block] Current Fiscal Year End Date Current Fiscal Year End Date Less amounts representing interest Lessee, Operating Lease, Liability, Undiscounted Excess Amount Range [Axis] Statistical Measurement [Axis] PEO Name PEO Name Non-Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated [Flag] (Loss) income from operations before income taxes Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Total Compensation Amount Remainder of 2025 Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Remainder Of Fiscal Year Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Remainder Of Fiscal Year Equity Award [Domain] Award Type [Domain] 2026 Lessor, Operating Lease, Payment to be Received, Year One Name Outstanding Recovery, Individual Name Disaggregation of Revenue [Line Items] Disaggregation of Revenue [Line Items] Compensation Actually Paid vs. Company Selected Measure Compensation Actually Paid vs. Company Selected Measure [Text Block] Revenue recognized over time Transferred over Time [Member] Non-PEO NEO Non-PEO NEO [Member] Franchisor Franchisor [Member] Additional Paid-In Capital Additional Paid-in Capital [Member] Award Timing Predetermined Award Timing Predetermined [Flag] Recently Issued Accounting Standards Not Yet Adopted New Accounting Pronouncements, Policy [Policy Text Block] Net (loss) income per share, diluted (in dollars per share) Earnings Per Share, Diluted Class of Stock [Axis] Class of Stock [Axis] Revenue Recognition and Deferred Revenue Revenue from Contract with Customer [Policy Text Block] Name Measure Name Entity Interactive Data Current Entity Interactive Data Current Prospectus Supplement Prospectus Supplement [Member] Prospectus Supplement Income from discontinued operations (Note 3) Income from discontinued operations Income (Loss) from Discontinued Operations, Net of Tax, Attributable to Parent Sublease Income to be Received from Franchisees Lessee, Operating Sublease, Description [Abstract] Franchise salon rent Operating Lease, Franchise Salon Rent Operating Lease, Franchise Salon Rent Restatement does not require Recovery Restatement Does Not Require Recovery [Text Block] Cash, cash equivalents, and short-term investments Cash, Cash Equivalents, and Short-Term Investments Cash payment (as a percent) Debt Instrument, Cash Payment, Percentage Debt Instrument, Cash Payment, Percentage Disaggregation of Revenue [Table] Disaggregation of Revenue [Table] 2028 Lessor, Operating Lease, Payment to be Received, Year Three Statement of Financial Position [Abstract] Statement of Financial Position [Abstract] Stock-based compensation Stock-based compensation Share-Based Payment Arrangement, Noncash Expense 2028 Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Three Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Three Income tax benefit Income Tax Expense (Benefit) Other (expense) income: Nonoperating Income (Expense) [Abstract] Interest rate Debt Instrument, Interest Rate, Stated Percentage Thereafter Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, After Year Four Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, After Year Four Lessor, term of contract Lessor, Operating Lease, Term of Contract Unallocated Corporate Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] Stock warrants issued in connection with debt Adjustments to Additional Paid in Capital, Warrant Issued Accounts Receivable, Allowance for Credit Loss [Roll Forward] Accounts Receivable, Allowance for Credit Loss [Roll Forward] SHAREHOLDERS' EQUITY (DEFICIT) Shareholders' Equity and Share-Based Payments [Text Block] Revenues Revenue from Contract with Customer, Excluding Assessed Tax Statement of Comprehensive Income [Abstract] Statement of Comprehensive Income [Abstract] Effective tax rate Effective Income Tax Rate Reconciliation, Percent Net cash provided by (used in) investing activities Net Cash Provided by (Used in) Investing Activities Operating income Operating Income (Loss) Total liabilities and shareholders' equity Liabilities and Equity Rule 10b5-1 Arrangement Terminated Rule 10b5-1 Arrangement Terminated [Flag] All Adjustments to Compensation All Adjustments to Compensation [Member] Additional paid-in capital Additional Paid in Capital 2027 Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Two Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Two Number of floors subleased Number Of Floors Subleased Number Of Floors Subleased Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Disclosure [Abstract] Schedule of Rollforward of Broker Fees Capitalized Contract Cost [Table Text Block] Franchise Fees Franchise Fees [Member] Franchise Fees [Member] Underlying Security Market Price Change Underlying Security Market Price Change, Percent Franchise Franchise rental income Operating Lease, Lease Income Individual: Individual [Axis] Net restricted stock activity Stock Issued During Period, Value, Restricted Stock Award, Net of Forfeitures Accumulated Other Comprehensive Income (Loss) AOCI Attributable to Parent [Member] Total future obligations Lessor, Operating Lease, Payment to be Received Performance obligations expected to be satisfied, expected timing Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period Deferred franchise fees unopened salons Franchise Fees, Unopened Salons [Member] Franchise Fees, Unopened Salons [Member] Long-term Debt, Type [Domain] Long-Term Debt, Type [Domain] Product and Service [Axis] Product and Service [Axis] Entity Address, State or Province Entity Address, State or Province Statement [Line Items] Statement [Line Items] Erroneous Compensation Analysis Erroneous Compensation Analysis [Text Block] Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Total Shareholder Return [Text Block] Office rent (1) Operating Lease, Expense, Office Rent Operating Lease, Expense, Office Rent Opensalon Pro Opensalon Pro [Member] Opensalon Pro LIABILITIES AND SHAREHOLDERS' EQUITY Liabilities and Equity [Abstract] Thereafter Lessee, Operating Lease, Liability, To Be Paid, After Year Four Lessee, Operating Lease, Liability, To Be Paid, After Year Four Minimum Minimum [Member] Restatement Determination Date Restatement Determination Date Financing receivable, allowance for credit loss Financing Receivable, Allowance for Credit Loss Royalties Royalty [Member] Adoption Date Trading Arrangement Adoption Date Pay vs Performance Disclosure Pay vs Performance Disclosure [Table] Non-current deferred revenue Contract with Customer, Liability, Noncurrent Right of use asset (Note 8) Operating Lease, Right-of-Use Asset Erroneously Awarded Compensation Recovery Erroneously Awarded Compensation Recovery [Table] Provision for doubtful accounts Accounts Receivable, Credit Loss Expense (Reversal) Rental income Operating Lease, Income, Corporate Office Rent Operating Lease, Rental Income, Corporate Office Space Segments [Axis] Segments [Axis] Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year [Member] Number of leases expected to be renewed Number Of Leases Expected To Be Renewed Number Of Leases Expected To Be Renewed Term loan Long-Term Debt, Gross Exercise Price Award Exercise Price EARNINGS PER SHARE Earnings Per Share [Text Block] Arrangement Duration Trading Arrangement Duration Company-owned salon revenue Company Owned Salon Products And Services [Member] Company Owned Salon Products And Services Operating expenses: Segment adjusted EBITDA: Costs and Expenses [Abstract] (Loss) income from continuing operations, basic (in dollars per share) Income (Loss) from Continuing Operations, Per Basic Share Lease termination expense (benefit) Gain (Loss) on Termination of Lease Peer Group Issuers, Footnote Peer Group Issuers, Footnote [Text Block] Segments [Domain] Segments [Domain] Segments [Domain] 2026 Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year One Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year One Material Terms of Trading Arrangement Material Terms of Trading Arrangement [Text Block] All Individuals All Individuals [Member] Warrants exercise price (in dollars per share) Volume Weighted Average Price Per Share Volume Weighted Average Price Per Share Depreciation and amortization Depreciation and amortization Other Depreciation and Amortization Reporting Unit [Axis] Reporting Unit [Axis] Income from discontinued operations, diluted (in dollars per share) Income (Loss) from Discontinued Operations and Disposal of Discontinued Operations, Net of Tax, Per Diluted Share PEO PEO [Member] Salons as a percent of total Company-owned and Franchise salons Number Of Stores, As A Percent Number Of Stores, As A Percent Income Tax Disclosure [Abstract] Income Tax Disclosure [Abstract] Name Trading Arrangement, Individual Name Supercuts Supercuts [Member] Supercuts [Member] Other, net Other Nonoperating Income (Expense) Statement of Stockholders' Equity [Abstract] Statement of Stockholders' Equity [Abstract] Disposal Group Name [Axis] Disposal Group Name [Axis] Total leverage ratio Debt Instrument, Threshold Total Leverage Ratio Debt Instrument, Threshold Total Leverage Ratio 2029 Lessor, Operating Lease, Payment to be Received, Year Four Cash, cash equivalents and restricted cash: Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations [Abstract] Remainder of 2025 Long-Term Debt, Maturity, Remainder of Fiscal Year Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items] Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items] Awards Close in Time to MNPI Disclosures, Table Awards Close in Time to MNPI Disclosures [Table Text Block] Disposal Groups, Including Discontinued Operations [Table] Disposal Groups, Including Discontinued Operations [Table] Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year [Member] Write-offs Capitalized Contract Cost, Impairment Loss Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Amount Adjusted EBITDA Adjusted Earnings Before Interest, Tax, Depreciation And Amortization Adjusted Earnings Before Interest, Tax, Depreciation And Amortization Local Phone Number Local Phone Number Aggregate Erroneous Compensation Not Yet Determined Aggregate Erroneous Compensation Not Yet Determined [Text Block] Franchisor Disclosure [Line Items] Franchisor Disclosure [Line Items] Schedule of Share-based Equity Awards Granted Share-Based Payment Arrangement, Restricted Stock Unit, Activity [Table Text Block] PEO Total Compensation Amount PEO Total Compensation Amount Debt Disclosure [Abstract] Debt Disclosure [Abstract] Common Stock Common Stock [Member] Measure: Measure [Axis] Aggregate cancelled warrants (in shares) Class Of Warrant Or Right, Cancellable Class Of Warrant Or Right, Cancellable Conversion ratio Stockholders' Equity Note, Stock Split, Conversion Ratio Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Expense of Enforcement, Amount Salon Locations [Table] Franchisor, Ownership [Table] Line of Credit Line of Credit [Member] Equity Based Compensation Awards Equity Based Compensation Awards [Member] Represents information pertaining to the equity-based compensation awards. Entity Emerging Growth Company Entity Emerging Growth Company At-The-Market At-The-Market Offering [Member] At-The-Market Offering Segment Reporting [Abstract] Segment Reporting [Abstract] Entity Central Index Key Entity Central Index Key Lessee, Lease, Description [Table] Lessee, Lease, Description [Table] Non-GAAP Measure Description Non-GAAP Measure Description [Text Block] Discontinued Operations and Disposal Groups [Abstract] Discontinued Operations and Disposal Groups [Abstract] Advertising fund contributions Advertising [Member] Non-PEO NEO Average Compensation Actually Paid Amount Non-PEO NEO Average Compensation Actually Paid Amount Portfolio Brands Portfolio Brands [Member] Signature Style [Member] Award Timing, How MNPI Considered Award Timing, How MNPI Considered [Text Block] Equity Component [Domain] Equity Component [Domain] Long lived asset impairment Long-lived asset impairment Impairment Of Long Lived Assets Held For Use And Operating Lease, Impairment Loss Impairment Of Long Lived Assets Held For Use And Operating Lease, Impairment Loss SEGMENT INFORMATION Segment Reporting Disclosure [Text Block] Cash provided by operation from discontinued operations Cash Provided by (Used in) Operating Activities, Discontinued Operations Additional 402(v) Disclosure Additional 402(v) Disclosure [Text Block] Stock-based compensation APIC, Share-Based Payment Arrangement, Increase for Cost Recognition Entity Shell Company Entity Shell Company Entity Incorporation, State or Country Code Entity Incorporation, State or Country Code Broker fees Balance at beginning of period Balance at end of period Capitalized Contract Cost, Net Title Trading Arrangement, Individual Title Reportable Segments Reportable Segments [Member] Reportable Segments Statement [Table] Statement [Table] Shelf Registration Shelf Registration [Member] Shelf Registration Consolidation Items [Domain] Consolidation Items [Domain] City Area Code City Area Code Current liabilities: Liabilities, Current [Abstract] Insider

Trading Policies and Procedures Not Adopted Insider Trading Policies and Procedures Not Adopted [Text Block] Stockholders' Equity Note [Abstract] Stockholders' Equity Note [Abstract] Foreign currency translation Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax Total current assets Assets, Current Statement of Cash Flows [Abstract] Statement of Cash Flows [Abstract] Preferred Stock Preferred Stock [Member] Unused borrowing amount capacity Line of Credit Facility, Remaining Borrowing Capacity 2028 Long-Term Debt, Maturity, Year Three Document Information [Line Items] Document Information [Line Items] Schedule of Long-term Debt Instruments [Table] Schedule of Long-Term Debt Instruments [Table] Changes in operating assets and liabilities, excluding the effects of asset sales Increase (Decrease) in Operating Capital Long-term debt, net (Note 9) Long-Term Debt, Excluding Current Maturities Schedule of Segment Reporting Information, by Segment [Table] Schedule of Segment Reporting Information, by Segment [Table] INCOME TAXES Income Tax Disclosure [Text Block] 2029 Lessee, Operating Lease, Liability, to be Paid, Year Four Net (loss) income per share: Earnings Per Share [Abstract] Accumulated deficit Retained Earnings (Accumulated Deficit) Class of Stock [Domain] Class of Stock [Domain] Thereafter Lessor, Operating Lease, Payment to be Received, After Year Four Lessor, Operating Lease, Payment to be Received, After Year Four Original issue discount fee Debt Issuance Costs, Gross General and administrative General and Administrative Expense 2027 Long-Term Debt, Maturity, Year Two Aggregate Available Trading Arrangement, Securities Aggregate Available Amount Equity Awards Adjustments Equity Awards Adjustments [Member] Weighted average discount rate Operating Lease, Weighted Average Discount Rate, Percent Present value of lease liability Operating Lease, Liability Net cash (used in) provided by financing activities Net Cash Provided by (Used in) Financing Activities Underlying Securities Award Underlying Securities Amount Credit Facility [Axis] Credit Facility [Axis] Amendment Flag Amendment Flag Entity Registrant Name Entity Registrant Name Adjustment to Non-PEO NEO Compensation Footnote Adjustment to Non-PEO NEO Compensation Footnote [Text Block] Stock Appreciation Rights (SARs) Stock Appreciation Rights (SARs) [Member] Depreciation and amortization Depreciation, Depletion and Amortization Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Table] Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Table] Timing of Transfer of Good or Service [Axis] Timing of Transfer of Good or Service [Axis] Schedule of Restricted Cash and Cash Equivalents Restrictions on Cash and Cash Equivalents [Table Text Block] Fair Value as of Grant Date Award Grant Date Fair Value Unallocated expenses (1) Unallocated Income (Expense) Unallocated Income (Expense) Deferred financing fees Deferred financing fees Debt Issuance Costs, Net FINANCING ARRANGEMENTS Debt Disclosure [Text Block] Shareholders' equity: Equity, Including Portion Attributable to Noncontrolling Interest [Abstract] Geographical [Domain] Geographical [Domain] Amortization Capitalized Contract Cost, Amortization Recovery of Erroneously Awarded Compensation Disclosure [Line Items] Term loan Debt Instrument, Face Amount Entity Address, Postal Zip Code Entity Address, Postal Zip Code Advertising fund expense Advertising Expense Restatement Determination Date: Restatement Determination Date [Axis] Title of 12(b) Security Title of 12(b) Security Common stock, $0.05 par value; issued and outstanding, 2,282,395 and 2,279,948 common shares at SeptemberÂ 30, 2024, and JuneÂ 30, 2024, respectively Common Stock, Value, Issued Income from discontinued operations, basic (in dollars per share) Income (Loss) from Discontinued Operations and Disposal of Discontinued Operations, Net of Tax, Per Basic Share Cash and cash equivalents (Note 7) Cash and cash equivalents Cash and Cash Equivalents, at Carrying Value LEASES Lessor, Operating Leases [Text Block] Deferred franchise fees open salons Franchise Fees, Opened Salons [Member] Franchise Fees, Opened Salons [Member] Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested [Member] Cash flows (used in) provided by financing activities: Net Cash Provided by (Used in) Financing Activities [Abstract] Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested [Member] Reporting Unit [Domain] Reporting Unit [Domain] Net (loss) income per share, basic (in dollars per share) Earnings Per Share, Basic Company-owned salon rent Operating Lease, Company Owned Salon Rent Expense Operating Lease, Company Owned Salon Rent Expense Adjustment To PEO Compensation, Footnote Adjustment To PEO Compensation, Footnote [Text Block] Award Timing MNPI Disclosure Award Timing MNPI Disclosure [Text Block] Exercise price of cancelled warrants (in dollars per share) Class Of Warrant Or Right, Cancellable, Consideration Per Share Class Of Warrant Or Right, Cancellable, Consideration Per Share Aggregate Pension Adjustments Service Cost Aggregate Pension Adjustments Service Cost [Member] Compensation Actually Paid vs. Other Measure Compensation Actually Paid vs. Other Measure [Text Block] Total current liabilities Current liabilities Liabilities, Current Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year [Member] Weighted average common and common equivalentÂ shares outstanding: Weighted Average Number of Shares Outstanding, Diluted [Abstract] Total assets Assets Unused borrowing amount capacity Long-Term Line of Credit Stock granted (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period Cash and Cash Equivalents [Abstract] Cash and Cash Equivalents [Abstract] Capital expenditures Payments to Acquire Property, Plant, and Equipment Term Loan Term Loan [Member] Term Loan Other non-current liabilities Other Liabilities, Noncurrent Cost of product sales to franchisees Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Violation of Home Country Law, Amount Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Commitments and contingencies (Note 6) Commitments and Contingencies Interest expense Interest and Debt Expense Summary of Income Tax (Expense) Benefits and Corresponding Effective Tax Rates Schedule of Effective Income Tax Rate Reconciliation [Table Text Block] Franchise Franchise Segment [Member] Franchise Segment [Member] Termination Date Trading Arrangement Termination Date Exercise price of warrants (in dollars per share) Class of Warrant or Right, Exercise Price of Warrants or Rights Total revenue Revenues Revenues 2027 Lessee, Operating Lease, Liability, to be Paid, Year Two 2026 Long-Term Debt, Maturity, Year One Entity Address, City or Town Entity Address, City or Town Recoveries Accounts Receivable, Allowance for Credit Loss, Recovery Borrowings on revolving credit facility Proceeds from Issuance of Long-Term Debt Company-owned Company-Owned Company-owned Segment [Member] Company-owned Segment [Member] Share-based compensation expense Share-Based Payment Arrangement, Expense DISCONTINUED OPERATIONS Disposal Groups, Including Discontinued Operations, Disclosure [Text Block] Net (loss) income Net (loss) income Net (loss) income Net Income (Loss) Attributable to Parent Trading Arrangement: Trading Arrangement [Axis] Revenue recognized, gift card breakage period Contract with Customer, Liability, Revenue Recognized, Gift Card Breakage Period Contract with Customer, Liability, Revenue Recognized, Gift Card Breakage Period Pay vs Performance Disclosure, Table Pay vs Performance [Table Text Block] Proceeds from sale of OSP, net of fees Proceeds From Sale Of Property, Plant And Equipment, Company Headquarters Proceeds From Sale Of Property, Plant And Equipment, Company Headquarters Equity Awards Adjustments, Excluding Value Reported in Compensation Table Equity Awards Adjustments, Excluding Value Reported in the Compensation Table [Member] Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year [Member] Entity File Number Entity File Number REVENUE RECOGNITION Revenue from Contract with Customer [Text Block] Document Fiscal Year Focus Document Fiscal Year Focus Income Statement [Abstract] Income Statement [Abstract] Entity Address, Address Line One Entity Address, Address Line One Effect of exchange rate changes on cash and cash equivalents Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Continuing Operations Severance expenses Severance Costs Lessee, term of contract Lessee, Operating Lease, Term of Contract Name Forgone Recovery, Individual Name Remainder of 2025 Lessee, Operating Lease, Liability, to be Paid, Remainder of Fiscal Year Lease Arrangements [Domain] Lease Arrangements [Domain] [Domain] for Lease Arrangements [Axis] Weighted average remaining lease term Operating Lease, Weighted Average Remaining Lease Term Document Period End Date Document Period End Date Sale of Stock [Axis] Sale of Stock [Axis] Other non-cash items affecting earnings Other Noncash Income (Expense) Award Timing MNPI Considered Award Timing MNPI Considered [Flag] Total future obligations Lessee, Operating Lease, Liability, to be Paid Insider Trading Arrangements [Line Items] CASH, CASH EQUIVALENTS AND RESTRICTED CASH Cash and Cash Equivalents Disclosure [Text Block] Timing of Transfer of Good or Service [Domain] Timing of Transfer of Good or Service [Domain] Outstanding Aggregate Erroneous Compensation Amount Outstanding Aggregate Erroneous Compensation Amount 2028 Lessee, Operating Lease, Liability, to be Paid, Year Three PEO Actually Paid Compensation Amount PEO Actually Paid Compensation Amount (Loss) income from continuing operations, diluted (in dollars per share) Income (Loss) from Continuing Operations, Per Diluted Share Fair value of warrants issued to lenders Warrants and Rights Outstanding Adjustment to Compensation: Adjustment to Compensation [Axis] Subsidiary or Equity Method Investee, Sale of Stock, Type [Table] Subsidiary or Equity Method Investee, Sale of Stock, Type [Table] Document Transition Report Document Transition Report Other Accounts Receivable, Allowance For Credit Loss, Other Accounts Receivable, Allowance For Credit Loss, Other Document Quarterly Report Document Quarterly Report Accumulated other comprehensive income Accumulated Other Comprehensive Income (Loss), Net of Tax Entity Current Reporting Status Entity Current Reporting Status Accumulated Deficit Retained Earnings [Member] Pension Adjustments Service Cost Pension Adjustments Service Cost [Member] Basic (in shares) Denominator for basic EPS - weighted average common shares (in shares) Weighted Average Number of Shares Outstanding, Basic Stock Price or TSR Estimation Method Stock Price or TSR Estimation Method [Text Block] Liquidity amount Liquidity Amount Liquidity Amount Document Information [Table] Document Information [Table] Subsidiary, Sale of Stock [Line Items] Subsidiary, Sale of Stock [Line Items] Total shareholders' equity Balance Balance Equity, Including Portion Attributable to Noncontrolling Interest Restricted stock units (RSUs) Restricted Stock Units (RSUs) [Member] Amortization of debt discount and financing costs Amortization of Debt Issuance Costs and Discounts North American North America [Member] Increase (Decrease) in Stockholders' Equity [Roll Forward] Increase (Decrease) in Stockholders' Equity [Roll Forward] Executive Category: Executive Category [Axis] Name Awards Close in Time to MNPI Disclosures, Individual Name Number of salons Number of Stores Total future obligations Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income Entity Filer Category Entity Filer Category Shares, issued (in shares) Shares, Issued Performance obligations expected to be satisfied Revenue, Remaining Performance Obligation, Amount Schedule of Lessor, Future Operating Lease Commitments Lessor, Operating Lease, Payment to be Received, Maturity [Table Text Block] Letter of Credit Letter of Credit [Member] Company Selected Measure Name Company Selected Measure Name EX-101.PRE 9 rgs-20240930_pre.xml XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE DOCUMENT XML 11 R1.htm IDEA: XBRL DOCUMENT v3.24.3 Cover Page - shares 3 Months Ended Sep. 30, 2024 Oct. 30, 2024 Document Information [Line Items] Â Â Document Type 10-Q Â Document Quarterly Report true Â Document Period End Date Sep. 30, 2024 Â Document Transition Report false Â Entity File Number 1-12725 Â Entity Registrant Name Regis Corp Â Entity Incorporation, State or Country Code MN Â Entity Tax Identification Number 41-0749934 Â Entity Address, Address Line One 3701 Wayzata Boulevard, Â Entity Address, City or Town Minneapolis Â Entity Address, State or Province MN Â Entity Address, Postal Zip Code 55416 Â City Area Code 952 Â Local Phone Number 947-7777 Â Entity Current Reporting Status Yes Â Entity Interactive Data Current Yes Â Entity Small Business true Â Entity Emerging Growth Company false Â Entity Shell Company false Â Entity Common Stock, Shares Outstanding Â 2,282,395 Entity Central Index Key 0000716643 Â Amendment Flag false Â Current Fiscal Year End Date --06-30 Â Document Fiscal Year Focus 2025 Â Document Fiscal Period Focus Q1 Â Entity Filer Category Non-accelerated Filer Â Common Stock Â Â Document Information [Line Items] Â Â Title of 12(b) Security CommonÂ Stock,Â $0.05Â parÂ value Â Trading Symbol RGS Â Security Exchange Name NASDAQ Â Preferred Stock Â Â Document Information [Line Items] Â Â Title of 12(b) Security Rights to Purchase Series A Junior Participating Preferred Stock, $0.05 par value Â Trading Symbol RGS Â Security Exchange Name NASDAQ 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 - 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 an quarterly report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei_DocumentQuarterlyReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType 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 - 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 - 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 - 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 - 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 - 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 X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_PreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 12 R2.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) - USD ($) $ in Thousands Sep. 30, 2024 Jun. 30, 2024 Current assets: Â Â Cash and cash equivalents (Note 7) $ 6,259 $ 10,066 Receivables, net 9,082 9,434 Other current assets 20,085 22,550 Total current assets 35,426 42,050 Property and equipment, net 3,342 3,664 Goodwill (Note 1) 173,386 173,146 Other intangibles, net 2,377 2,427 Right of use asset (Note 8) 273,970 287,912 Other assets 20,430 21,297 Total assets 508,931 530,496 Current liabilities: Â Â Accounts payable 15,181 12,747 Accrued expenses 18,615 21,644 Short-term lease liability (Note 8) 67,161 69,127 Total current liabilities 100,957 103,518 Long-term debt, net (Note 9) 95,176 99,545 Long-term lease liability (Note 8) 218,105 230,607 Other non-current liabilities 38,295 40,039 Total liabilities 452,533 473,709 Commitments and contingencies (Note 6) Shareholders' equity: Â Â Common stock, $0.05 par value; issued and outstanding, 2,282,395 and 2,279,948 common shares at SeptemberÂ 30, 2024, and JuneÂ 30, 2024, respectively 114 114 Additional paid-in capital 69,972 69,660 Accumulated other comprehensive income 8,736 8,584 Accumulated deficit (22,424) (21,571) Total shareholders' equity 56,398 56,787 Total liabilities and shareholders' equity $ 508,931 $ 530,496 X - DefinitionCarrying value as of the balance sheet date of liabilities 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://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_AccountsPayableCurrent 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 amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 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 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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 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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 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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 - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as noncurrent. Excludes lease obligation. + 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(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermDebtNoncurrent 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 X - DefinitionAmount of current assets classified as other. + 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 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherAssetsCurrent 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 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 - 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 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 and noncontrolling interest. Excludes temporary equity. + 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 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 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -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 (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: 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http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-24Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-23Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-5Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 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-Paragraph 6 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(3) 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https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 30: http://www.xbrl.org/2003/role/disclosureRef -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 31: 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 32: 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 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3Reference 37: 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 38: 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 39: 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 40: 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 41: 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 42: http://www.xbrl.org/2003/role/disclosureRef -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 43: 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 44: 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 45: 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 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4I -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4IReference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 13 R3.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) (Parenthetical) - $ / shares Sep. 30, 2024 Jun. 30, 2024 Statement of Financial Position [Abstract] Â Â Common stock par value (in dollars per share) $ 0.05 $ 0.05 Common stock issued (in shares) 2,282,395 2,279,948 Common stock outstanding (in shares) 2,282,395 2,279,948 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 - 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 - ReferencesNo definition available. + Details Name: us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 14 R4.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) - USD ($) shares in Thousands, $ in Thousands 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Revenues: Â Â Franchise $ 21,636 $ 24,667 Total revenue 46,060 53,372 Operating expenses: Â Â General and administrative 14,034 10,729 Rent 21,600 24,700 Advertising fund expense 5,641 7,226 Depreciation and amortization 446 370 Long lived asset impairment 352 0 Total operating expenses 43,926 45,938 Operating income 2,134 7,434 Other (expense) income: Â Â Interest expense (4,846) (6,188) Other, net 677 (200) (Loss) income from operations before income taxes (2,035) 1,046 Income tax benefit 225 148 (Loss) income from continuing operations (1,810) 1,194 Income from discontinued operations (Note 3) 957 0 Net (loss) income $ (853) $ 1,194 Basic: Â Â (Loss) income from continuing operations, basic (in dollars per share) $ (0.77) $ 0.51 Income from discontinued operations, basic (in dollars per share) 0.41 0 Net (loss) income per share, basic (in dollars per share) [1] (0.36) 0.51 Diluted: Â Â (Loss) income from continuing operations, diluted (in dollars per share) (0.77) 0.51 Income from discontinued operations, diluted (in dollars per share) 0.41 0 Net (loss) income per share, diluted (in dollars per share) [1] $ (0.36) $ 0.51 Weighted average common and common equivalentÂ shares outstanding: Â Â Basic (in shares) 2,343 2,332 Diluted (in shares) 2,343 2,362 Non-Franchise Lease Â Â Operating expenses: Â Â Rent $ 1,064 $ 1,097 Franchisor Â Â Operating expenses: Â Â Rent 21,636 24,667 Royalties Â Â Revenues: Â Â Revenues 15,646 16,528 Fees Â Â Revenues: Â Â Revenues 2,352 2,631 Franchisees products Â Â Revenues: Â Â Revenues 0 384 Operating expenses: Â Â Cost of product sales to franchisees 0 359 Advertising fund contributions Â Â Revenues: Â Â Revenues 5,641 7,226 Company-owned salon revenue Â Â Revenues: Â Â Revenues 785 1,936 Operating expenses: Â Â Company-owned salon expense [2] $ 753 $ 1,490 [1] Total is a recalculation; line items calculated individually may not sum to total due to rounding. [2] Includes cost of service and product sold to guests in our company-owned salons. Excludes general and administrative expense, rent, and depreciation and amortization related to company-owned salons X - DefinitionCompany Owned Salon Expenses, Cost Of Goods And Service, Excluding Depreciation, Depletion, And Amortization And Site Operating Expenses + ReferencesNo definition available. + Details Name: rgs_CompanyOwnedSalonExpensesCostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortizationAndSiteOperatingExpenses Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionImpairment Of Long Lived Assets Held For Use And Operating Lease, Impairment Loss + ReferencesNo definition available. + Details Name: rgs_ImpairmentOfLongLivedAssetsHeldForUseAndOperatingLeaseImpairmentLoss Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount charged to advertising expense for the period, which are expenses incurred with the objective of increasing revenue for a specified brand, product or product line. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 720 -SubTopic 35 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483385/720-35-55-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 720 -SubTopic 35 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483406/720-35-50-1 + Details Name: us-gaap_AdvertisingExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCost of product sold and service rendered, excluding depreciation, depletion, and amortization. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(a)) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(d)) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionTotal costs of sales and operating expenses for the 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) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_CostsAndExpenses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CostsAndExpensesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + 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/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 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://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 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: 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 9: 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 10: 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 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: 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 15: 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 16: 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/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 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(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareBasicAbstract Namespace Prefix: us-gaap_ 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. + 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/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 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://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 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: 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 9: 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 10: 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 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: 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 15: 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 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -

Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareDilutedAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. + 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-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_GeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount after tax of income (loss) from continuing operations 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 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 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(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 4: 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 5: 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 6: 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 7: 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 8: 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 9: 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 10: 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 11: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-18 + Details Name: us-gaap_IncomeLossFromContinuingOperations 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 - DefinitionThe amount of net income (loss) from continuing operations per each share of common stock or unit outstanding during the reporting period. + 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 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 3: 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 4: 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(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 5: 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 6: 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 7: 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 8: 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 9: 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 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 12: 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 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7Reference 17: 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(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_IncomeLossFromContinuingOperationsPerBasicShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) derived from continuing operations during 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. + 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 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 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(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 4: 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 5: 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 6: 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 7: 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 8: 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 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 11: 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 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 13: 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 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_IncomeLossFromContinuingOperationsPerDilutedShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount after tax of income (loss) from a discontinued operation attributable to the parent. Includes, but is not limited to, the income (loss) from operations during the phase-out period, gain (loss) on disposal, gain (loss) for reversal of write-down (write-down) to fair value, less cost to sell, and adjustments to a prior period gain (loss) on disposal. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3A -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-3AReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5BReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5C -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5CReference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3B -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-3BReference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-4Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-3 + Details Name: us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPer basic share amount, after tax, of income (loss) from the day-to-day business activities of the discontinued operation and gain (loss) from the disposal of the discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -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 S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification

-Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7Reference 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(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxPerBasicShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionPer diluted share amount, after tax, of income (loss) from the day-to-day business activities of the discontinued operation and gain (loss) from the disposal of the discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 5.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479836/810-10-S99-5 + Details Name: us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxPerDilutedShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType 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 nonoperating. + 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/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_InterestExpenseNonoperating 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 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 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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: 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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 - ReferencesNo definition available. + Details Name: us-gaap_NonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na 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 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 operating lease income from lease payments and variable lease payments paid and payable to lessor. Includes, but is not limited to, variable lease payments not included in measurement of lease receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-5Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-6AReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479016/842-30-45-3 + Details Name: us-gaap_OperatingLeaseLeaseIncome Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of expense charged against earnings to allocate the cost of tangible and intangible assets over their remaining economic lives, classified as other. + 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 -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: 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_OtherDepreciationAndAmortization 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, excluding 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_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 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xbrli:stringItemType 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 - ReferencesNo definition available. + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType 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 X - Details Name: rgs_LeaseArrangementsAxis=rgs_NonFranchiseLeaseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: rgs_LeaseArrangementsAxis=us-gaap_FranchisorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=us-gaap_RoyaltyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=rgs_FeesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=rgs_FranchiseesProductsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=us-gaap_AdvertisingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=rgs_CompanyOwnedSalonProductsAndServicesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 15 R5.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE (LOSS) INCOME (Unaudited) - USD ($) $ in Thousands 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Statement of Comprehensive Income [Abstract] Â Â Net (loss) income $ (853) $ 1,194 Foreign currency translation adjustments 152 (289) Comprehensive (loss) income $ (701) $ 905 X - DefinitionAmount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income. Excludes changes in equity resulting from investments by owners and distributions to owners. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-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 810 -SubTopic 10 -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4K + Details Name: us-gaap_ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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: 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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, before reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term-investment nature. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (a) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 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://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481839/830-10-45-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482014/830-20-35-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-12 + Details Name: us-gaap_OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationGainLossArisingDuringPeriodNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfIncomeAndComprehensiveIncomeAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 16 R6.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (DEFICIT) (Unaudited) - USD ($) $ in Thousands Total Common Stock Additional Paid-In Capital Accumulated Other Comprehensive Income (Loss) Accumulated Deficit Balance (in shares) at Jun. 30, 2023 Â 2,277,828 Â Â Â Balance at Jun. 30, 2023 $ 114 $ 66,764 $ 9,023 $ (112,631) Increase (Decrease) in Stockholders' Equity [Roll Forward] Â Â Â Â Â Net (loss) income 1,194 Â Â Â 1,194 Foreign currency translation (289) Â Â (289) Â Stock-based compensation 567 Â 567 Â Â Net restricted stock activity (in shares) Â 651 Â Â Â Net restricted stock activity (6) Â (6) Â Â Balance (in shares) at Sep. 30, 2023 Â 2,278,479 Â Â Â Balance at Sep. 30, 2023 $ (35,264) $ 114 67,325 8,734 (111,437) Balance (in shares) at Jun. 30, 2024 2,279,948 2,279,948 Â Â Â Balance at Jun. 30, 2024 $ 56,787 $ 114 69,660 8,584 (21,571) Increase (Decrease) in Stockholders' Equity [Roll Forward] Â Â Â Â Â Net (loss) income (853) Â Â Â (853) Foreign currency translation 152 Â Â 152 Â Stock-based compensation 335 Â 335 Â Â Net restricted stock activity (in shares) Â 2,447 Â Â Â Net restricted stock activity $ (23) Â (23) Â Â Balance (in shares) at Sep. 30, 2024 2,282,395 2,282,395 Â Â Â Balance at Sep. 30, 2024 $ 56,398 $ 114 $ 69,972 $ 8,736 $ (22,424) X - DefinitionAmount of increase to additional paid-in capital (APIC) for recognition of cost for award under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 20 -Section 55 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481089/718-20-55-13Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 20 -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481089/718-20-55-12 + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration 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 - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInStockholdersEquityRollForward Namespace Prefix: us-gaap_ 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 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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 after tax and reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term-investment nature. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (a) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 2: 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-S99-1 + Details Name: us-gaap_OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares issued during the period related to Restricted Stock Awards, net of any shares forfeited. + 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_StockIssuedDuringPeriodSharesRestrictedStockAwardNetOfForfeitures Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of stock related to Restricted Stock Awards issued during the period, net of the stock value of such awards forfeited. + 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_StockIssuedDuringPeriodValueRestrictedStockAwardNetOfForfeitures Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity. + 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 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 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -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 (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(3)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-24Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-23Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-5Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (i)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-4Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 30: http://www.xbrl.org/2003/role/disclosureRef -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 31: 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 32: 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 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3Reference 37: 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 38: 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 39: 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 40: 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 41: 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 42: http://www.xbrl.org/2003/role/disclosureRef -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 43: 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 44: 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 45: 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 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4I -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4IReference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 17 R7.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) - USD ($) $ in Thousands 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Cash flows used in operating activities: Â Â Net (loss) income $ (853) $ 1,194 Adjustments to reconcile net (loss) income to cash used in operating activities: Â Â Gain from sale of OSP (Note 3) (957) 0 Depreciation and amortization 425 375 Deferred income taxes (221) (59) Non-cash interest 1,264 640 Long lived asset impairment 352 0 Stock-based compensation 1,430 630 Amortization of debt discount and financing costs 719 747 Other non-cash items affecting earnings (80) 238 Changes in operating assets and liabilities, excluding the effects of asset sales [1] (3,423) (6,589) Net cash used in operating activities (1,344) (2,824) Cash flows provided by (used in) investing activities: Â Â Capital expenditures (16) (163) Proceeds from sale of OSP, net of fees 957 0 Net cash provided by (used in) investing activities 941 (163) Cash flows (used in) provided by financing activities: Â Â Borrowings on revolving credit facility 4,326 2,000 Repayments of revolving credit facility (10,237) 0 Repayments of long-term debt (263) (162) Debt refinancing fees (298) (152) Taxes paid for shares withheld (23) (6) Net cash (used in) provided by financing activities (6,495) 1,680 Effect of exchange rate changes on cash and cash equivalents 27 (42) Decrease in cash, cash equivalents, and restricted cash (6,871) (1,349) Cash, cash equivalents and restricted cash: Â Â Beginning of period 29,312 21,396 End of period $ 22,441 $ 20,047 [1] Changes in operating assets and liabilities exclude assets and liabilities sold. X - DefinitionImpairment Of Long Lived Assets Held For Use And Operating Lease, Impairment Loss + ReferencesNo definition available. + Details Name: rgs_ImpairmentOfLongLivedAssetsHeldForUseAndOperatingLeaseImpairmentLoss Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionProceeds From Sale Of Property, Plant And Equipment, Company Headquarters + ReferencesNo definition available. + Details Name: rgs_ProceedsFromSaleOfPropertyPlantAndEquipmentCompanyHeadquarters Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of amortization expense attributable to debt discount (premium) and debt issuance costs. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 4: 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/1943274/2147482740/230-10-45-28Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-3 + Details Name: us-gaap_AmortizationOfFinancingCostsAndDiscounts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 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 - ReferencesNo definition available. + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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 - 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 - 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 - DefinitionAmount of increase (decrease) from effect of exchange rate changes on cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; held in foreign currencies. Excludes amounts 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 830 -SubTopic 230 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of gain (loss) from sale and disposal of integrated set of activities and assets capable of being conducted and managed for purpose of providing return in form of dividend, lower cost, or other economic benefit to investor, owner, member and participant. + 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/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1B + Details Name: us-gaap_GainLossOnSaleOfBusiness Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period of all assets and liabilities used in 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_IncreaseDecreaseInOperatingCapital 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 - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na 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 - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na 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 - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ 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 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 - DefinitionInterest paid other than in cash for example by issuing additional debt securities. As a noncash item, it is added to net income when calculating cash provided by or used in operations using the indirect method. + 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/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_PaidInKindInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow for loan and debt issuance costs. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfFinancingCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow to satisfy grantee's tax withholding obligation for award under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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_PaymentsRelatedToTaxWithholdingForShareBasedCompensation 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 - DefinitionThe cash inflow from a debt initially having maturity due after one year or beyond the operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfLongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash outflow for payment of an obligation from a lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15Reference 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(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_RepaymentsOfLinesOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for debt initially having maturity due after one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3 + Details Name: us-gaap_RepaymentsOfLongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 18 R8.htm IDEA: XBRL DOCUMENT v3.24.3 BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 3 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] Â BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:The unaudited interim Condensed Consolidated Financial Statements of Regis Corporation (the Company) as of SeptemberÂ 30, 2024 and for the three months ended SeptemberÂ 30, 2024 and 2023, reflect, in the opinion of management, all adjustments necessary to fairly state the consolidated financial position of the Company as of SeptemberÂ 30, 2024 and its consolidated results of operations, comprehensive (loss) income, shareholders' equity (deficit) and cash flows for the interim periods. Adjustments consist only of normal recurring items, except for any discussed in the notes below. The results of operations and cash flows for any interim period are not necessarily indicative of results of operations and cash flows for the full year.The accompanying unaudited interim Condensed Consolidated Financial Statements have been prepared by the Company pursuant to the rules and regulations of the Securities and Exchange Commission (SEC). Accordingly, they do not include all disclosures required by accounting principles generally accepted in the United States of America (GAAP). The unaudited interim Condensed Consolidated Financial Statements should be read in conjunction with the Company's Annual Report on FormÂ 10-K for the year ended JuneÂ 30, 2024, and other documents filed or furnished to the SEC during the current fiscal year.Goodwill:The Company assesses goodwill impairment on an annual basis, during the Company's fourth fiscal quarter, and between annual assessments if an event occurs or circumstances change that would more likely than not reduce the fair value of a reporting unit below its carrying value. An interim impairment analysis was not required in the three months ended SeptemberÂ 30, 2024. As of SeptemberÂ 30, 2024, and JuneÂ 30, 2024, the franchise reporting unit had goodwill of $173.4 million and $173.1 million, respectively, and the company-owned reporting unit had no goodwill for both periods.Reverse stock split:On November 29, 2023, the Company effected a one-for-20 reverse stock split of its outstanding common stock, par value $0.05 per share. As a result of the reverse stock split, every 20 shares of common stock issued and outstanding was converted into one share of common stock. The reverse stock split affected all shareholders uniformly and did not alter any shareholderâ€™s percentage interest in the Companyâ€™s equity. No fractional shares were issued in connection with the reverse stock split. Shareholders who would otherwise be entitled to a fractional share of common stock were instead entitled to receive a proportional cash payment. All common share and per share amounts presented in the unaudited condensed consolidated financial statements and accompanying notes have been retroactively adjusted to reflect the reverse stock split. The reverse stock split affected all issued and outstanding shares of the Companyâ€™s common stock, as well as the number of shares of common stock available for issuance under the Companyâ€™s outstanding stock options and stock unit awards. The reverse stock split reduced the number of shares of common stock issuable upon the exercise of stock options outstanding and the vesting of stock unit awards outstanding immediately prior to the reverse stock split and correspondingly increased the respective exercise prices or other price dependent terms. Tax Benefits Preservation Plan:On January 28, 2024, the Board authorized and declared a dividend of one preferred stock purchase right (a Right) for each outstanding share of common stock. The dividend was payable on February 9, 2024 (the Record Date) to the holders of record of shares of common stock as of the close of business on the Record Date. The description and terms of the Rights are set forth in a Tax Benefits Preservation Plan (the Plan), dated as of January 29, 2024, as the same may be amended from time to time between the Company and Equiniti Trust Company, LLC, as Rights Agent. The Rights and the Plan will expire on the earliest of (i) the close of business on January 29, 2025 (or such later date as may be established by the Board of Directors prior to the Expiration Date as long as the extension is submitted to the shareholders of the Company for ratification at the next annual or special meeting of shareholders succeeding such extension), (ii) the time at which the Rights are redeemed or exchanged pursuant to the Plan, (iii) the time at which the Rights (other than Rights owned by an Acquiring Person) are exchanged pursuant to the Plan, (iv) the repeal of Section 382 of the Code or any successor statute if the Board determines that the Plan is no longer necessary or desirable for the preservation of the Tax Benefits, or (v) the beginning of a taxable year to which the Board determines that no Tax Benefits may be carried forward.Recently Issued Accounting Standards Not Yet Adopted:In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures, which requires disclosure of significant segment expenses that are regularly provided to the chief operating decision maker (CODM) and a description of other segment items (the difference between segment revenue less the segment expenses disclosed under the significant expense principle and each reported measure of segment profit or loss) by reportable segment, as well as disclosure of the title and position of the entityâ€™s CODM and an explanation of how the CODM uses the reported measures of segment profit or loss in assessing segment performance and deciding how to allocate resources. The pronouncement is effective for annual reporting periods in fiscal years beginning after December 15, 2023, and for interim periods in fiscal years beginning after December 15, 2024. We do not expect the adoption of this pronouncement to impact our consolidated financial statements beyond the expansion of our reportable segment disclosures.In December 2023, the FASB issued ASU 2023-09, â€œIncome Taxes (Topic 740): Improvements to Income Tax Disclosures.â€ The ASU includes amendments requiring enhanced income tax disclosures, primarily related to standardization and disaggregation of rate reconciliation categories and income taxes paid by jurisdiction. The ASU is effective for fiscal years beginning after December 15, 2024, and shall be applied prospectively. The Company is evaluating the standard and determining the extent of additional disclosures that will be required. 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 the 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). + ReferencesReference 1: 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_BasisOfAccounting Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 19 R9.htm IDEA: XBRL DOCUMENT v3.24.3 REVENUE RECOGNITION 3 Months Ended Sep. 30, 2024 Revenue from Contract with Customer [Abstract] Â REVENUE RECOGNITION REVENUE RECOGNITION:Revenue Recognition and Deferred Revenue:Revenue recognized over timeRoyalty and advertising fund revenues represent sales-based royalties that are recognized in the period in which the sales occur. Generally, royalty and advertising fund revenues are billed and collected monthly in arrears. Advertising fund revenues and expenditures, which must be spent on marketing and related activities per the franchise agreements, are recorded on a gross basis within the unaudited Condensed Consolidated Statements of Operations. The treatment increases both the gross amount of reported revenue and expense and generally has no impact on operating income and net income. Franchise fees are billed and received upon the signing of the franchise agreement. Recognition of these fees is deferred until the salon opens and is then recognized over the term of the franchise agreement, which is typically 10 years. Franchise rental income is a result of the Company signing leases on behalf of franchisees and entering into sublease arrangements with the franchisees. The Company recognizes franchise rental income and expense when it is due to the landlord.Revenue recognized at point of saleCompany-owned salon revenues are recognized at the time when the services are provided, or the guest receives and pays for the merchandise. Revenues from purchases made with gift cards are also recorded when the guest takes possession of the merchandise or services are provided. Gift cards issued by the Company are recorded as a liability (deferred revenue) upon sale and recognized as revenue upon redemption by the guest. Gift card breakage, the amount of gift cards which will not be redeemed, is recognized based on gift card balances with no activity over a 36-month basis. Product sales to franchisees are recorded at the time product is delivered to the franchisee. Information about receivables, broker fees and deferred revenue subject to the current revenue recognition guidance is as follows:September 30,2024June 30,2024Balance Sheet Classification(Dollars in thousands)Receivables from contracts with customers, net$6,799Â $6,887Â Receivables, netBroker fees8,560Â 9,369Â Other assetsDeferred revenue:Â Â Â Â Â CurrentGift card liability$334Â $366Â Accrued expensesDeferred franchise fees open salons4,549Â 4,738Â Accrued expensesTotal current deferred revenue$4,883Â $5,104Â Â Â Â Â Â Non-currentDeferred franchise fees unopened salons$1,755Â $1,783Â Other non-current liabilitiesDeferred franchise fees open salons13,608Â 14,972Â Other non-current liabilitiesTotal non-current deferred revenue$15,363Â $16,755Â Receivables relate primarily to payments due for royalties, advertising fees and rent. The receivables balance is presented net of an allowance for expected credit losses (i.e., doubtful accounts). The Company monitors the financial condition of its franchisees and records provisions for estimated losses on receivables when it believes franchisees are unable to make their required payments based on factors such as delinquencies and aging trends. The allowance for credit losses is the Company's best estimate of the amount of probable credit losses related to existing accounts and notes receivables. The Company offers financing to SmartStyleÂ® franchisees when they remodel their salons. Included in other assets is a receivable of $0.8Â million, partially offset by a credit loss reserve of $0.2Â million, related to this financing program. The following table is a rollforward of the allowance for credit losses for the period:Three Months Ended September 30,20242023(Dollars in thousands)Balance at beginning of period$6,227Â $7,297Â Provision for doubtful accounts689Â 211Â Provision for franchisee rent 127Â 167Â Recoveries(237)(237)Write-offs(142)(991)Other (1)243Â (56)Balance at end of period$6,907Â $6,391Â _____(1)Includes currency fluctuation.Broker fees are the costs associated with using external brokers to identify new franchisees. These fees are paid upon the signing of the franchise agreement and recognized as general and administrative expense over the term of the franchise agreement. The following table is a rollforward of the broker fee balance for the periods indicated:Three Months Ended September 30,20242023(Dollars in thousands)Balance at beginning of period$9,369Â $12,471Â Amortization(617)(739)Write-offs(192)(109)Balance at end of period$8,560Â $11,623Â Deferred franchise fees related to open salons are generally recognized on a straight-line basis over the term of the franchise agreement. Franchise fee revenue for the three months ended SeptemberÂ 30, 2024, and 2023 was $1.6 million and $1.7 million, respectively. Estimated revenue expected to be recognized in the future related to deferred franchise fees for open salons as of SeptemberÂ 30, 2024, is as follows (dollars in thousands):Remainder of 2025$3,412Â 20264,176Â 20273,717Â 20283,037Â 20292,046Â Thereafter1,769Â Total$18,157Â X - ReferencesNo definition available. + Details Name: us-gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure of revenue from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-9Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-15Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-12Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-12Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-12Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-12Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-13Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 606 -Publisher FASB -URI https://asc.fasb.org/606/tableOfContent + Details Name: us-gaap_RevenueFromContractWithCustomerTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 20 R10.htm IDEA: XBRL DOCUMENT v3.24.3 DISCONTINUED OPERATIONS 3 Months Ended Sep. 30, 2024 Discontinued Operations and Disposal Groups [Abstract] Â DISCONTINUED OPERATIONS DISCONTINUED OPERATIONS:On June 30, 2022, the Company sold its OpensalonÂ® Pro (OSP) software-as-a-service solution to Soham, Inc. As a result of the sale, the Company classified the OSP business as discontinued operations in the financial statements for all periods presented. In the three months ended September 30, 2024, the Company received $957 thousand of proceeds related to the number of salons migrating to Soham's Zenoti product. No income taxes have been allocated to discontinued operations based on the methodology required by accounting for income taxes guidance. Cash provided by operations includes $957 thousand of cash from discontinued operations. X - ReferencesNo definition available. + Details Name: us-gaap_DiscontinuedOperationsAndDisposalGroupsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure related to a disposal group. Includes, but is not limited to, a discontinued operation, disposal classified as held-for-sale or disposed of by means other than sale or disposal of an individually significant component. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/205-20/tableOfContentReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/360/tableOfContent + Details Name: us-gaap_DisposalGroupsIncludingDiscontinuedOperationsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 21 R11.htm IDEA: XBRL DOCUMENT v3.24.3 SHAREHOLDERS' EQUITY (DEFICIT) 3 Months Ended Sep. 30, 2024 Stockholders' Equity Note [Abstract] Â SHAREHOLDERS' EQUITY (DEFICIT) SHAREHOLDERS' EQUITY (DEFICIT):Stock-Based Employee Compensation:During the three months ended SeptemberÂ 30, 2024, and 2023, the Company granted restricted stock units as follows:Three Months Ended September 30,20242023Restricted stock units (RSUs)â€”Â 12,970Â The RSUs granted during the three months ended SeptemberÂ 30, 2023, vest in equal amounts over a three-year period subsequent to the grant date.Total compensation cost for stock-based payment arrangements totaling $1.4 million and $0.6 million for the three months ended SeptemberÂ 30, 2024, and 2023, respectively, was recorded within general and administrative on the unaudited Condensed Consolidated Statements of Operations.Stock Warrants Issued in Connection with Long-Term Debt:In connection with the 2024 Credit agreement (as defined in Note 9 to the unaudited Condensed Consolidated Financial Statements), the Company issued detachable warrants to affiliates of TCW Asset Management Company, LLC, and Asilia Investments. Pursuant to the warrants, the holders can purchase up to an aggregate 407,542 shares of the Companyâ€™s common stock, par value $0.05 per share, at an exercise price equal to $7.00 per share. The warrants are exercisable for a seven-year period beginning June 24, 2024. The warrants may also be exercised on a cashless basis under certain circumstances under the agreement. In addition, in connection with the issuance of the warrants, the Company granted an exemption in favor of each holder pursuant to Section 36 of the Tax Benefits Preservation Plan (the Plan), dated January 29, 2024 , among the Company and Equiniti Trust Company, LLC, such that neither holder was deemed to be an â€œAcquiring Personâ€ (as defined in the Plan) solely in connection with (i) the issuance of the warrants nor (ii) the acquisition of beneficial ownership of securities of the Company pursuant to the exercise of the warrants.The warrants and the shares of common stock issuable upon the exercise of such warrants have not been registered under the Securities Act of 1933, as amended (the Securities Act), and may not be sold absent registration or an

applicable exemption from the registration requirements of the Securities Act. Based in part upon the representations of each holder in each warrant, the offering and sale of each warrant is exempt from registration under Section 4(a)(2) of the Securities Act and/or Rule 506 of Regulation D promulgated under the Securities Act.The warrants are valued at $1.5Â million using a relative fair value method and were accounted for through additional paid-in capital. Further, the related financing fees incurred as a result of warrant issuance is recorded through a contra-equity account and amounts to $0.2Â million.Prior to the second anniversary of the issue date, the Company may call for cancellation up to an aggregate 203,771 shares of common stock underlying the warrants for consideration equal to $15.00 per share; provided, that the volume weighted average price on the trading day immediately preceding the date the Company delivers a written call notice to a holder exceeds $20.00. As of SeptemberÂ 30, 2024, the Company has no intentions of exercising this call provision. The Company will reassess this provision on a quarterly basis.Share Issuance Program:In fiscal year 2021, the Company filed a $150.0Â million shelf registration statement and $50.0Â million prospectus supplement (collectively, the Share Issuance Program) with the Securities and Exchange Commission (SEC) under which it could offer and sell, from time to time, up to $50.0Â million worth of its common stock in "at-the-market" offerings. During the threeÂ months endedÂ September 30, 2023, the Company did not issue any shares under this prospectus. The Share Issuance Program expired on February 10, 2024. X - DefinitionThe entire disclosure for shareholders' equity and share-based payment arrangement. Includes, but is not limited to, disclosure of policy and terms of share-based payment arrangement, deferred compensation arrangement, and employee stock purchase plan (ESPP). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/505/tableOfContentReference 2: 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_ShareholdersEquityAndShareBasedPaymentsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityNoteAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 22 R12.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES 3 Months Ended Sep. 30, 2024 Income Tax Disclosure [Abstract] Â INCOME TAXES INCOME TAXES:Â A summary of the income tax benefit and corresponding effective tax rate is as follows:Three Months Ended September 30,20242023(Dollars in thousands)Income tax benefit$225Â $148Â Effective tax rate11.1Â %(14.1)%The recorded tax provision and effective tax rate for the three months ended SeptemberÂ 30, 2024, and 2023 were different than what would normally be expected, primarily due to the impact of the deferred tax valuation allowance. With limited exceptions, due to net operating loss carryforwards, our federal, state, and foreign tax returns are open to examination for all years since 2014, 2013, and 2016, respectively. 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 23 R13.htm IDEA: XBRL DOCUMENT v3.24.3 COMMITMENTS AND CONTINGENCIES 3 Months Ended Sep. 30, 2024 Commitments and Contingencies Disclosure [Abstract] Â COMMITMENTS AND CONTINGENCIES COMMITMENTS AND CONTINGENCIES:The Company is a plaintiff or defendant in various lawsuits and claims arising out of the normal course of business. Like certain other franchisors, the Company has faced allegations of franchise regulation and agreement violations. Additionally, because the Company may be the tenant under a master lease for a location subleased to a franchisee, the Company has faced allegations of nonpayment of rent and associated charges. Further, similar to other retail employers, the Company has faced, and may continue to face, allegations of purported class-wide consumer and wage and hour violations. Litigation is inherently unpredictable, and the outcome of these matters cannot presently be determined. Although the actions are being vigorously defended, the Company could incur judgments in the future or enter into settlements of claims that could have a material adverse effect on its results of operations in any particular period. 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 legal proceedings, legal contingencies, litigation, regulatory and environmental matters and other contingencies. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContent + Details Name: us-gaap_LegalMattersAndContingenciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R14.htm IDEA: XBRL DOCUMENT v3.24.3 CASH, CASH EQUIVALENTS AND RESTRICTED CASH 3 Months Ended Sep. 30, 2024 Cash and Cash Equivalents [Abstract] Â CASH, CASH EQUIVALENTS AND RESTRICTED CASH CASH, CASH EQUIVALENTS AND RESTRICTED CASH:The table below reconciles the cash and cash equivalents balances and restricted cash balances recorded within other current assets on the unaudited Condensed Consolidated Balance Sheets to the amount of cash, cash equivalents and restricted cash reported on the unaudited Condensed Consolidated Statements of Cash Flows:September 30,2024June 30,2024(Dollars in thousands)Cash and cash equivalents$6,259Â $10,066Â Restricted cash, included in other current assets (1)16,182Â 19,246Â Total cash, cash equivalents and restricted cash $22,441Â $29,312Â _____(1)Restricted cash within other current assets primarily relates to consolidated advertising cooperatives funds, which can only be used to settle obligations of the respective cooperatives, and contractual obligations to collateralize the Company's self-insurance programs. X - ReferencesNo definition available. + Details Name: us-gaap_CashAndCashEquivalentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for cash and cash equivalent footnotes, which may include the types of deposits and money market instruments, applicable carrying amounts, restricted amounts and compensating balance arrangements. Cash and equivalents include: (1) currency on hand (2) demand deposits with banks or financial institutions (3) other kinds of accounts that have the general characteristics of demand deposits (4) 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. Generally, only investments maturing within three months from the date of acquisition qualify. + 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 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-S99-1 + Details Name: us-gaap_CashAndCashEquivalentsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 25 R15.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES 3 Months Ended Sep. 30, 2024 Leases [Abstract] Â LEASES LEASES:At contract inception, the Company determines whether a contract is, or contains, a lease by determining whether it conveys the right to control the use of the identified asset for a period of time. If the contract provides the Company the right to substantially all of the economic benefits from the use of the identified asset and the right to direct the use of the identified asset, the Company considers it to be, or contain, a lease. The Company leases its company-owned salons and its corporate facilities under operating leases. The original terms range from one to 11 years with many leases renewable for an additional five to 10-year term at the option of the Company. In addition to the obligation to make fixed rental payments for the use of the salons, the Company also has variable lease payments that are based on sales levels. For most leases, the Company is required to pay real estate taxes and other occupancy expenses. Total rent includes the following:Three Months Ended September 30,20242023(Dollars in thousands)Office rent (1)$726Â $825Â Lease termination expense (benefit)52Â (13)Lease liability benefit (2)(62)(128)Franchise salon rent (3)71Â (337)Company-owned salon rent277Â 750Â Total$1,064Â $1,097Â _____(1)The company leases four floors at its corporate office location. Three of the four floors have been subleased to third party tenants. Rental income associated with the sublease of the corporate office space is recorded in other income and was $0.2Â million and $0 for the three months ended SeptemberÂ 30, 2024, and 2023, respectively.(2)Upon termination of previously impaired leases, the Company derecognizes the corresponding ROU assets and lease liabilities, which results in a net gain. In addition, the Company recognizes a benefit from lease liabilities decreasing in excess of previously impaired ROU assets for ongoing leases that were previously impaired.(3)Franchise salon rent is a benefit in the three months ended SeptemberÂ 30, 2023, due to settlements with landlords for less than previously accrued.The Company leases salon premises in which the majority of its franchisees operate and has entered into corresponding sublease arrangements with franchisees. All lease-related costs are passed through to the franchisees. The Company records the rental payments due from franchisees as franchise rental income and the corresponding amounts owed to landlords as franchise rent expense on the unaudited Condensed Consolidated Statements of Operations. For the three months ended SeptemberÂ 30, 2024, and 2023, franchise rental income and franchise rent expense were $21.6Â million and $24.7 million, respectively. These leases generally have lease terms of approximately five years. The Company expects to renew the SmartStyle master lease and some leases for locations subleased to our franchisees upon expiration of those leases. Other leases are expected to be renewed by the franchisee upon expiration.All the Company's leases are operating leases. The lease liability is initially and subsequently measured at the present value of the unpaid lease payments at the lease commencement date, including one lease term option when the lease is expected to be renewed. The ROU asset is initially and subsequently measured throughout the lease term at the carrying amount of the lease liability, plus initial direct costs, less accrued lease payments and unamortized lease incentives received, if any. Expense for lease payments is recognized on a straight-line basis over the lease term, including the lease renewal option when the lease is expected to be renewed. Generally, the non-lease components, such as real estate taxes and other occupancy expenses, are separate from rent expense within the lease and are not included in the measurement of the lease liability because these charges are variable.The discount rate used to determine the present value of the lease payments is the Company's estimated collateralized incremental borrowing rate, based on the yield curve for the respective lease terms, as the interest rate implicit in the lease cannot generally be determined. The Company uses the portfolio approach in applying the discount rate based on the original lease term. The weighted average remaining lease term was 4.91 and 5.05 years, and the weighted average discount rate was 5.26% and 5.13% for all salon operating leases as of SeptemberÂ 30, 2024, and JuneÂ 30, 2024, respectively.As of SeptemberÂ 30, 2024, future operating lease commitments, including one renewal option for leases expected to be renewed, to be paid and received by the Company were as follows (dollars in thousands):Fiscal YearLeases For Franchise SalonsLeases For Company-Owned SalonsCorporate LeasesTotal Operating Lease PaymentsSublease Income to be Received from FranchiseesNet Rent CommitmentsRemainder of 2025$59,802Â $500Â $1,003Â $61,305Â $(59,802)$1,503Â 202668,758Â 500Â 1,367Â 70,625Â (68,758)1,867Â 202758,678Â 295Â 1,401Â 60,374Â (58,678)1,696Â 202849,238Â 286Â 1,436Â 50, future obligations$313,546Â $1,719Â $8,188Â $323,453Â $(313,546)$9,907Â Less amounts representing interest37,102Â 175Â 910Â 38,187Â Present value of lease liability$276,444Â $1,544Â $7,278Â $285,266Â Less short-term lease liability65,533Â 564Â 1,064Â 67,161Â Long-term lease liability$210,911Â $980Â $6,214Â $218,105Â LEASES LEASES:At contract inception, the Company determines whether a contract is, or contains, a lease by determining whether it conveys the right to control the use of the identified asset for a period of time. If the contract provides the Company the right to substantially all of the economic benefits from the use of the identified asset and the right to direct the use of the identified asset, the Company considers it to be, or contain, a lease. The Company leases its company-owned salons and its corporate facilities under operating leases. The original terms range from one to 11 years with many leases renewable for an additional five to 10-year term at the option of the Company. In addition to the obligation to make fixed rental payments for the use of the salons, the Company also has variable lease payments that are based on sales levels. For most leases, the Company is required to pay real estate taxes and other occupancy expenses. Total rent includes the following:Three Months Ended September 30,20242023(Dollars in thousands)Office rent (1)$726Â $825Â Lease termination expense (benefit)52Â (13)Lease liability benefit (2)(62)(128)Franchise salon rent (3)71Â (337)Company-owned salon rent277Â 750Â Total$1,064Â $1,097Â _____(1)The company leases four floors at its corporate office location. Three of the four floors have been subleased to third party tenants. Rental income associated with the sublease of the corporate office space is recorded in other income and was $0.2Â million and $0 for the three months ended SeptemberÂ 30, 2024, and 2023, respectively.(2)Upon termination of previously impaired leases, the Company derecognizes the corresponding ROU assets and lease liabilities, which results in a net gain. In addition, the Company recognizes a benefit from lease liabilities decreasing in excess of previously impaired ROU assets for ongoing leases that were previously impaired.(3)Franchise salon rent is a benefit in the three months ended SeptemberÂ 30, 2023, due to settlements with landlords for less than previously accrued.The Company leases salon premises in which the majority of its franchisees operate and has entered into corresponding sublease arrangements with franchisees. All lease-related costs are passed through to the franchisees. The Company records the rental payments due from franchisees as franchise rental income and the corresponding amounts owed to landlords as franchise rent expense on the unaudited Condensed Consolidated Statements of Operations. For the three months ended SeptemberÂ 30, 2024, and 2023, franchise rental income and franchise rent expense were $21.6Â million and $24.7 million, respectively. These leases generally have lease terms of approximately five years. The Company expects to renew the SmartStyle master lease and some leases for locations subleased to our franchisees upon expiration of those leases. Other leases are expected to be renewed by the franchisee upon expiration.All the Company's leases are operating leases. The lease liability is initially and subsequently measured at the present value of the unpaid lease payments at the lease commencement date, including one lease term option when the lease is expected to be renewed. The ROU asset is initially and subsequently measured throughout the lease term at the carrying amount of the lease liability, plus initial direct costs, less accrued lease payments and unamortized lease incentives received, if any. Expense for lease payments is recognized on a straight-line basis over the lease term, including the lease renewal option when the lease is expected to be renewed. Generally, the non-lease components, such as real estate taxes and other occupancy expenses, are separate from rent expense within the lease and are not included in the measurement of the lease liability because these charges are variable.The discount rate used to determine the present value of the lease payments is the Company's estimated collateralized incremental borrowing rate, based on the yield curve for the respective lease terms, as the interest rate implicit in the lease cannot generally be determined. The Company uses the portfolio approach in applying the discount rate based on the original lease term. The weighted average remaining lease term was 4.91 and 5.05 years, and the weighted average discount rate was 5.26% and 5.13% for all salon operating leases as of SeptemberÂ 30, 2024, and JuneÂ 30, 2024, respectively.As of SeptemberÂ 30, 2024, future operating lease commitments, including one renewal option for leases expected to be renewed, to be paid and received by the Company were as follows (dollars

in thousands):Fiscal YearLeases For Franchise SalonsLeases For Company-Owned SalonsCorporate LeasesTotal Operating Lease PaymentsSublease Income to be Received from FranchiseesNet Rent CommitmentsRemainder of
2025$59,802Â $500Â $1,003Â $61,305Â $(59,802)$1,503Â 202668,758Â 500Â 1,367Â 70,625Â (68,758)1,867Â 202758,678Â 295Â 1,401Â 60,374Â (58,678)1,696Â 202849,238Â 286Â 1,436Â 50, future obligations$313,546Â $1,719Â $8,188Â $323,453Â $(313,546)$9,907Â Less amounts representing interest37,102Â 175Â 910Â 38,187Â Present value of lease liability$276,444Â $1,544Â $7,278Â $285,266Â Less short-term lease liability65,533Â 564Â 1,064Â 67,161Â Long-term lease liability$210,911Â $980Â $6,214Â $218,105Â X - ReferencesNo definition available. + Details Name: us-gaap_LeasesAbstract 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 X - DefinitionThe entire disclosure for lessor's operating leases. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/842-30/tableOfContent + Details Name: us-gaap_OperatingLeasesOfLessorDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 26 R16.htm IDEA: XBRL DOCUMENT v3.24.3 FINANCING ARRANGEMENTS 3 Months Ended Sep. 30, 2024 Debt Disclosure [Abstract] Â FINANCING ARRANGEMENTS FINANCING ARRANGEMENTS:The Company's debt consists of the following:Three Months Ended September 30, 2024Fiscal YearBalance at September 30, 2024Balance atÂ June 30, 2024Â 2024Â (Average cash interest rate %)(DollarsÂ inÂ thousands)Term loan9.10%9.68%$104,738Â $105,000Â Deferred financing fees(13,728)(14,244)Term loan, net91,010Â 90,756Â Revolving credit facility9.10%9.68%4,326Â 10,237Â Paid-in-kind interest1,341Â 53Â Fair value of warrants issued to lenders(1,501)(1,501)Total long-term debt, net$95,176Â $99,545Â In June 2024, the Company entered into a new credit agreement (the â€œ2024 Credit Agreementâ€). The 2024 Credit Agreement includes a $105.0Â million term loan and a $25.0Â million revolving credit facility, with a $10.0Â million minimum liquidity covenant and matures June 24, 2029. The Company incurred $14.2Â million of refinancing fees (including $3.9Â million of Original Issue Discount fee) that will be amortized on a straight-line basis over the term of the agreement. As of SeptemberÂ 30, 2024, the Company had outstanding standby letters of credit under the revolving credit facility of $9.2 million, primarily related to the Company's self-insurance program. As of SeptemberÂ 30, 2024, total available liquidity and available credit under the $25.0 million revolving credit facility, as defined by the amended agreement, were $11.9 million and $15.7 million, respectively. As of SeptemberÂ 30, 2024, the Company had cash and cash equivalents of $6.3 million and current liabilities of $101.0 million. The interest rate on the 2024 Credit Agreement is based on secured overnight financing rate (SOFR) plus margin. The margin applicable to the 2024 Credit Agreement is subject to change based on the Company's total leverage ratio, remeasured annually on a predetermined date set by the lender. When the Company's total leverage ratio is greater than or equal to 3.75 to 1.00, the margin applicable to the new term loan and revolving credit facility is 9.00%. If the Company's leverage ratio is less than 3.75 to 1.00, the margin rate is 8.50%. In either scenario, 4.5% of the margin is paid-in-kind (PIK) interest (added to the principal balance and thereafter accruing interest), and the remainder is paid in cash. The SOFR base rate applicable to the debt has a floor of 2.5% per annum. The margin applicable to any letter of credit is 5.25% and paid in cash.The agreement contains typical provisions and financial covenants regarding maximum leverage and minimum fixed-charge coverage and a minimum liquidity threshold of $10.0Â million. In connection with the 2024 Credit Agreement, the Company issued detachable stock warrants to the debt lenders. The Company was in compliance with its covenants and other requirements of the financing arrangements as of SeptemberÂ 30, 2024. The Company's assets serve as collateral to the new credit facility.The agreement includes scheduled quarterly payments totaling $1.1Â million in fiscal years 2025 and 2026. In fiscal years 2027, 2028 and 2029, scheduled payments total $2.6Â million. Additionally, excess cash swept annually per terms of the agreement. 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 27 R17.htm IDEA: XBRL DOCUMENT v3.24.3 FAIR VALUE MEASUREMENTS 3 Months Ended Sep. 30, 2024 Fair Value Disclosures [Abstract] Â FAIR VALUE MEASUREMENTS FAIR VALUE MEASUREMENTS:Fair value measurements are categorized into one of three levels based on the lowest level of significant input used: LevelÂ 1 (unadjusted quoted prices in active markets); LevelÂ 2 (observable market inputs available at the measurement date, other than quoted prices included in LevelÂ 1); and LevelÂ 3 (unobservable inputs that cannot be corroborated by observable market data).Assets and Liabilities Measured at Fair Value on a Recurring BasisAs of SeptemberÂ 30, 2024, and JuneÂ 30, 2024, the estimated fair value of the Company's cash, cash equivalents, restricted cash, receivables, inventory, deferred compensation assets, accounts payable and debt approximated their carrying values. Assets and Liabilities Measured at Fair Value on a Nonrecurring BasisWe measure certain assets, including the Company's tangible fixed and other assets, and goodwill, at fair value on a nonrecurring basis when they are deemed to be other than temporarily impaired. The fair values of these assets are determined, when applicable, based on valuation techniques using the best information available, and may include quoted market prices, market comparables and discounted cash flow projections. X - ReferencesNo definition available. + Details Name: us-gaap_FairValueDisclosuresAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for the fair value of financial instruments (as defined), including financial assets and financial liabilities (collectively, as defined), and the measurements of those instruments as well as disclosures related to the fair value of non-financial assets and liabilities. Such disclosures about the financial instruments, assets, and liabilities would include: (1) the fair value of the required items together with their carrying amounts (as appropriate); (2) for items for which it is not practicable to estimate fair value, disclosure would include: (a) information pertinent to estimating fair value (including, carrying amount, effective interest rate, and maturity, and (b) the reasons why it is not practicable to estimate fair value; (3) significant concentrations of credit risk including: (a) information about the activity, region, or economic characteristics identifying a concentration, (b) the maximum amount of loss the entity is exposed to based on the gross fair value of the related item, (c) policy for requiring collateral or other security and information as to accessing such collateral or security, and (d) the nature and brief description of such collateral or security; (4) quantitative information about market risks and how such risks are managed; (5) for items measured on both a recurring and nonrecurring basis information regarding the inputs used to develop the fair value measurement; and (6) for items presented in the financial statement for which fair value measurement is elected: (a) information necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on earnings, (c) a description of [similar groups] items for which the election is made and the relation thereof to the balance sheet, the aggregate carrying value of items included in the balance sheet that are not eligible for the election; (7) all other required (as defined) and desired information. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 107 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-107Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 940 -SubTopic 820 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478119/940-820-50-1 + Details Name: us-gaap_FairValueDisclosuresTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 28 R18.htm IDEA: XBRL DOCUMENT v3.24.3 EARNINGS PER SHARE 3 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] Â EARNINGS PER SHARE EARNINGS PER SHARE:The Company's basic earnings per share is calculated as net (loss) income divided by weighted average common shares outstanding, excluding unvested outstanding stock options (SOs), stock appreciation rights (SARs), restricted stock units (RSUs) and stock-settled performance units (PSUs). The Company's diluted earnings per share is calculated as net (loss) income divided by weighted average common shares and common share equivalents outstanding, which includes shares issued under the Company's stock-based compensation plans and warrants issued in connection with the June 2024 refinancing. Stock-based awards with exercise prices greater than the average market price of the Company's common stock are excluded from the computation of diluted earnings per share. The computation of weighted average shares outstanding, assuming dilution, excluded 194,612 and 208,819 of stock-based awards during the three months ended SeptemberÂ 30, 2024, and 2023, respectively, as they were not dilutive under the treasury stock method.The following table sets forth the presentation of shares outstanding used in the calculation of basic and diluted earnings per share (EPS):Three Months Ended September 30,20242023(Shares in thousands)Denominator for basic EPS - weighted average common shares2,343Â 2,332Â Dilutive shares associated with option plansâ€”Â 30Â Denominator for diluted EPS - weighted average common shares and dilutive potential common shares2,343Â 2,362Â Options excluded from EPS calculation - anti-dilutive195Â 209Â 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 29 R19.htm IDEA: XBRL DOCUMENT v3.24.3 SEGMENT INFORMATION 3 Months Ended Sep. 30, 2024 Segment Reporting [Abstract] Â SEGMENT INFORMATION SEGMENT INFORMATION:Segment information is prepared on the same basis that the chief operating decision maker (CODM) reviews financial information for operational decision-making purposes. The Company's reportable operating segments consisted of the following salons:September 30,2024June 30,2024FRANCHISE SALONS:Supercuts1,932Â 1,946Â SmartStyle/Cost Cutters in Walmart stores1,216Â 1,232Â Portfolio Brands1,106Â 1,117Â Total North American salons4,254Â 4,295Â Total International salons (1)96Â 96Â Total franchise salons4,350Â 4,391Â as a percent of total franchise and company-owned salons99.8Â %99.6Â %COMPANY-OWNED SALONS:Supercuts3Â 3Â SmartStyle/Cost Cutters in Walmart stores1Â 8Â Portfolio Brands5Â 6Â Total company-owned salons9Â 17Â as a percent of total franchise and company-owned salons0.2Â %0.4Â %Total franchise and company-

owned salons4,359Â 4,408Â _____(1)Canadian and Puerto Rican salons are included in the North American salon totals.Financial information concerning the Company's reportable operating segments is shown in the table below. Segment information is presented in the same way that the Company internally organizes the business for assessing performance and making decisions regarding allocation of resources. In fiscal year 2023, the Company revised its internal reporting such that the CODMâ€™s primary measures of segment performance are revenue and segment adjusted EBITDA. Revenue and segment adjusted EBITDA are regularly reviewed by the CODM to make decisions about resources to be allocated to the segments, assess current performance, and forecast future performance. Asset information by segment is not provided to the CODM. Segment adjusted EBITDA is defined as income from continuing operations before interest, income taxes, depreciation, amortization, and impairment. Beginning in fiscal year 2025, management determined that stock-based compensation expenses will be excluded from adjusted EBITDA. This change has been retrospectively applied to all prior periods presented in this report. Consistent with our internal management reporting, unallocated expenses include certain items impacting comparability. These unallocated items are not defined terms within U.S. GAAP. They are based on how management views the business, makes financial, operating and planning decisions and evaluates the Company's ongoing performance and are not attributable to either segment. Unallocated fees include one-time professional fees and settlements, severance expense, the benefit from lease liability decreases in excess of previously impaired ROU assets, lease termination fees, asset retirement obligation costs and long-lived asset impairment charges.Â Three Months Ended September 30,20242023Â (Dollars in thousands)Revenues:Franchise$45,275Â $51,436Â Company-owned785Â 1,936Â Total revenue46,060Â 53,372Â Segment adjusted EBITDA:Franchise7,986Â 8,590Â Company-owned(349)(497)Total 7,637Â 8,093Â Unallocated expenses (1)(2,597)141Â Depreciation and amortization(446)(370)Long-lived asset impairment(352)â€”Â Stock-based compensation(1,430)(630)Interest expense(4,846)(6,188)Income tax benefit225Â 148Â Income from discontinued operations957Â â€”Â Total net (loss) income (2)(853)1,194Â _____(1)Unallocated expenses for the three months ended September 30, 2024, includes severance expenses of $2.3 million.(2)Total is a recalculation; line items calculated individually may not sum to total due to rounding. 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 30 R20.htm IDEA: XBRL DOCUMENT v3.24.3 Pay vs Performance Disclosure - USD ($) $ in Thousands 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Pay vs Performance Disclosure Â Â Net (loss) income $ (853) $ 1,194 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 31 R21.htm IDEA: XBRL DOCUMENT v3.24.3 Insider Trading Arrangements 3 Months Ended Sep. 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 32 R22.htm IDEA: XBRL DOCUMENT v3.24.3 BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) 3 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] Â Goodwill Goodwill:The Company assesses goodwill impairment on an annual basis, during the Company's fourth fiscal quarter, and between annual assessments if an event occurs or circumstances change that would more likely than not reduce the fair value of a reporting unit below its carrying value. An interim impairment analysis was not required in the three months ended SeptemberÂ 30, 2024. Recently Issued Accounting Standards Not Yet Adopted Recently Issued Accounting Standards Not Yet Adopted:In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures, which requires disclosure of significant segment expenses that are regularly provided to the chief operating decision maker (CODM) and a description of other segment items (the difference between segment revenue less the segment expenses disclosed under the significant expense principle and each reported measure of segment profit or loss) by reportable segment, as well as disclosure of the title and position of the entityâ€™s CODM and an explanation of how the CODM uses the reported measures of segment profit or loss in assessing segment performance and deciding how to allocate resources. The pronouncement is effective for annual reporting periods in fiscal years beginning after December 15, 2023, and for interim periods in fiscal years beginning after December 15, 2024. We do not expect the adoption of this pronouncement to impact our consolidated financial statements beyond the expansion of our reportable segment disclosures.In December 2023, the FASB issued ASU 2023-09, â€œIncome Taxes (Topic 740): Improvements to Income Tax Disclosures.â€ The ASU includes amendments requiring enhanced income tax disclosures, primarily related to standardization and disaggregation of rate reconciliation categories and income taxes paid by jurisdiction. The ASU is effective for fiscal years beginning after December 15, 2024, and shall be applied prospectively. The Company is evaluating the standard and determining the extent of additional disclosures that will be required. Revenue Recognition and Deferred Revenue Revenue Recognition and Deferred Revenue:Revenue recognized over timeRoyalty and advertising fund revenues represent sales-based royalties that are recognized in the period in which the sales occur. Generally, royalty and advertising fund revenues are billed and collected monthly in arrears. Advertising fund revenues and expenditures, which must be spent on marketing and related activities per the franchise agreements, are recorded on a gross basis within the unaudited Condensed Consolidated Statements of Operations. The treatment increases both the gross amount of reported revenue and expense and generally has no impact on operating income and net income. Franchise fees are billed and received upon the signing of the franchise agreement. Recognition of these fees is deferred until the salon opens and is then recognized over the term of the franchise agreement, which is typically 10 years. Franchise rental income is a result of the Company signing leases on behalf of franchisees and entering into sublease arrangements with the franchisees. The Company recognizes franchise rental income and expense when it is due to the landlord.Revenue recognized at point of saleCompany-owned salon revenues are recognized at the time when the services are provided, or the guest receives and pays for the merchandise. Revenues from purchases made with gift cards are also recorded when the guest takes possession of the merchandise or services are provided. Gift cards issued by the Company are recorded as a liability (deferred revenue) upon sale and recognized as revenue upon redemption by the guest. Gift card breakage, the amount of gift cards which will not be redeemed, is recognized based on gift card balances with no activity over a 36-month basis. Product sales to franchisees are recorded at the time product is delivered to the franchisee. Assets and Liabilities Measured at Fair Value on a Recurring and Nonrecurring Basis Assets and Liabilities Measured at Fair Value on a Recurring BasisAs of SeptemberÂ 30, 2024, and JuneÂ 30, 2024, the estimated fair value of the Company's cash, cash equivalents, restricted cash, receivables, inventory, deferred compensation assets, accounts payable and debt approximated their carrying values. Assets and Liabilities Measured at Fair Value on a Nonrecurring BasisWe measure certain assets, including the Company's tangible fixed and other assets, and goodwill, at fair value on a nonrecurring basis when they are deemed to be other than temporarily impaired. The fair values of these assets are determined, when applicable, based on valuation techniques using the best information available, and may include quoted market prices, market comparables and discounted cash flow projections. 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 fair value measurements of financial and non-financial assets, liabilities and instruments classified in shareholders' equity. Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities. + ReferencesNo definition available. + Details Name: us-gaap_FairValueMeasurementPolicyPolicyTextBlock 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 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 revenue from contract with customer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-18Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-18Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 9: 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/1943274/2147483426/235-10-50-4Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 606 -Publisher FASB -URI https://asc.fasb.org/606/tableOfContent + Details Name: us-gaap_RevenueFromContractWithCustomerPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 33 R23.htm IDEA: XBRL DOCUMENT v3.24.3 REVENUE RECOGNITION (Tables) 3 Months Ended Sep. 30, 2024 Revenue from Contract with Customer [Abstract] Â Schedule of Receivables, Broker Fees and Deferred Revenue Information about receivables, broker fees and deferred revenue subject to the current revenue recognition guidance is as follows:September 30,2024June 30,2024Balance Sheet Classification(Dollars in thousands)Receivables from contracts with customers, net$6,799Â $6,887Â Receivables, netBroker fees8,560Â 9,369Â Other assetsDeferred revenue:Â Â Â Â Â CurrentGift card liability$334Â $366Â Accrued expensesDeferred franchise fees open salons4,549Â 4,738Â Accrued expensesTotal current deferred revenue$4,883Â $5,104Â Â Â Â Â Â Â Non-currentDeferred franchise fees unopened salons$1,755Â $1,783Â Other non-current liabilitiesDeferred franchise fees open salons13,608Â 14,972Â Other non-current liabilitiesTotal non-current deferred revenue$15,363Â $16,755Â Schedule of Allowance for Doubtful Accounts The following table is a rollforward of the allowance for credit losses for the period:Three Months Ended September 30,20242023(Dollars in thousands)Balance at beginning of period$6,227Â $7,297Â Provision for doubtful accounts689Â 211Â Provision for franchisee rent 127Â 167Â Recoveries(237)(237)Write-offs(142)(991)Other (1)243Â (56)Balance at end of period$6,907Â $6,391Â (1)Includes currency fluctuation. Schedule of Rollforward of Broker Fees The following table is a rollforward of the broker fee balance for the periods indicated:Three Months Ended September 30,20242023(Dollars in thousands)Balance at beginning of period$9,369Â $12,471Â Amortization(617)(739)Write-offs(192)(109)Balance at end of period$8,560Â $11,623Â Schedule of Estimated Revenue Expected to be Recognized Estimated revenue expected to be recognized in the future related to deferred franchise fees for open salons as of SeptemberÂ 30, 2024, is as follows (dollars in thousands):Remainder of 2025$3,412Â 20264,176Â 20273,717Â 20283,037Â 20292,046Â Thereafter1,769Â Total$18,157Â X - DefinitionTabular disclosure of allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AccountsReceivableAllowanceForCreditLossTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of cost capitalized in obtaining or fulfilling contract with customer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 340 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479483/340-40-50-3 + Details Name: us-gaap_CapitalizedContractCostTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of receivable, contract asset, and contract liability from contract with customer. Includes, but is not limited to, change in contract asset and contract liability. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-10 + Details Name: us-gaap_ContractWithCustomerAssetAndLiabilityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of expected timing for satisfying remaining performance obligation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b)(1) -SubTopic 10 -Topic 606 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-13 + Details Name: us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 34 R24.htm IDEA: XBRL DOCUMENT v3.24.3 SHAREHOLDERS' EQUITY (DEFICIT) (Tables) 3 Months Ended Sep. 30, 2024 Stockholders' Equity Note [Abstract] Â Schedule of Share-based Equity Awards Granted During the three months ended SeptemberÂ 30, 2024, and 2023, the Company granted restricted stock units as follows:Three Months Ended September 30,20242023Restricted stock units (RSUs)â€”Â 12,970Â X - DefinitionTabular disclosure of the number and weighted-average grant date fair value for restricted stock units that were outstanding at the beginning and end of the year, and the number of restricted stock units that were granted, vested, or forfeited during the year. + 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/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityNoteAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 35 R25.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES (Tables) 3 Months Ended Sep. 30, 2024 Income Tax Disclosure [Abstract] Â Summary of Income Tax (Expense) Benefits and Corresponding Effective Tax Rates A summary of the income tax benefit and corresponding effective tax rate is as follows:Three Months Ended September 30,20242023(Dollars in thousands)Income tax benefit$225Â $148Â Effective tax rate11.1Â %(14.1)% 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 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 XML 36 R26.htm IDEA: XBRL DOCUMENT v3.24.3 CASH, CASH EQUIVALENTS AND RESTRICTED CASH (Tables) 3 Months Ended Sep. 30, 2024 Cash and Cash Equivalents [Abstract] Â Schedule of Cash and Cash Equivalents The table below reconciles the cash and cash equivalents balances and restricted cash balances recorded within other current assets on the unaudited Condensed Consolidated Balance Sheets to the amount of cash, cash equivalents and restricted cash reported on the unaudited Condensed Consolidated Statements of Cash Flows:September 30,2024June 30,2024(Dollars in thousands)Cash and cash equivalents$6,259Â $10,066Â Restricted cash, included in other current assets (1)16,182Â 19,246Â Total cash, cash equivalents and restricted cash $22,441Â $29,312Â (1)Restricted cash within other current assets primarily relates to consolidated advertising cooperatives funds, which can only be used to settle obligations of the respective cooperatives, and contractual obligations to collateralize the Company's self-insurance programs. Schedule of Restricted Cash and Cash Equivalents The table below reconciles the cash and cash equivalents balances and restricted cash balances recorded within other current assets on the unaudited Condensed Consolidated Balance Sheets to the amount of cash, cash equivalents and restricted cash reported on the unaudited Condensed Consolidated Statements of Cash Flows:September 30,2024June 30,2024(Dollars in thousands)Cash and cash equivalents$6,259Â $10,066Â Restricted cash, included in other current assets (1)16,182Â 19,246Â Total cash, cash equivalents and restricted cash $22,441Â $29,312Â (1)Restricted cash within other current assets primarily relates to consolidated advertising cooperatives funds, which can only be used to settle obligations of the respective cooperatives, and contractual obligations to collateralize the Company's self-insurance programs. X - ReferencesNo definition available. + Details Name: us-gaap_CashAndCashEquivalentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of cash and cash equivalents. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfCashAndCashEquivalentsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType 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 37 R27.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES (Tables) 3 Months Ended Sep. 30, 2024 Leases [Abstract] Â Schedule of Real Estate Taxes and Other Occupancy Expenses Total rent includes the following:Three Months Ended September 30,20242023(Dollars

in thousands)Office rent (1)$726Â $825Â Lease termination expense (benefit)52Â (13)Lease liability benefit (2)(62)(128)Franchise salon rent (3)71Â (337)Company-owned salon rent277Â 750Â Total$1,064Â $1,097Â _____(1)The company leases four floors at its corporate office location. Three of the four floors have been subleased to third party tenants. Rental income associated with the sublease of the corporate office space is recorded in other income and was $0.2Â million and $0 for the three months ended SeptemberÂ 30, 2024, and 2023, respectively.(2)Upon termination of previously impaired leases, the Company derecognizes the corresponding ROU assets and lease liabilities, which results in a net gain. In addition, the Company recognizes a benefit from lease liabilities decreasing in excess of previously impaired ROU assets for ongoing leases that were previously impaired.(3)Franchise salon rent is a benefit in the three months ended SeptemberÂ 30, 2023, due to settlements with landlords for less than previously accrued. Schedule of Lessor, Future Operating Lease Commitments As of SeptemberÂ 30, 2024, future operating lease commitments, including one renewal option for leases expected to be renewed, to be paid and received by the Company were as follows (dollars in thousands):Fiscal YearLeases For Franchise SalonsLeases For Company-Owned SalonsCorporate LeasesTotal Operating Lease PaymentsSublease Income to be Received from FranchiseesNet Rent CommitmentsRemainder of 2025$59,802Â $500Â $1,003Â $61,305Â $(59,802)$1,503Â 202668,758Â 500Â 1,367Â 70,625Â (68,758)1,867Â 202758,678Â 295Â 1,401Â 60,374Â (58,678)1,696Â 202849,238Â 286Â 1,436Â 50, future obligations$313,546Â $1,719Â $8,188Â $323,453Â $(313,546)$9,907Â Less amounts representing interest37,102Â 175Â 910Â 38,187Â Present value of lease liability$276,444Â $1,544Â $7,278Â $285,266Â Less short-term lease liability65,533Â 564Â 1,064Â 67,161Â Long-term lease liability$210,911Â $980Â $6,214Â $218,105Â Schedule of Lessee, Future Operating Lease Commitments As of SeptemberÂ 30, 2024, future operating lease commitments, including one renewal option for leases expected to be renewed, to be paid and received by the Company were as follows (dollars in thousands):Fiscal YearLeases For Franchise SalonsLeases For Company-Owned SalonsCorporate LeasesTotal Operating Lease PaymentsSublease Income to be Received from FranchiseesNet Rent CommitmentsRemainder of 2025$59,802Â $500Â $1,003Â $61,305Â $(59,802)$1,503Â 202668,758Â 500Â 1,367Â 70,625Â (68,758)1,867Â 202758,678Â 295Â 1,401Â 60,374Â (58,678)1,696Â 202849,238Â 286Â 1,436Â 50, future obligations$313,546Â $1,719Â $8,188Â $323,453Â $(313,546)$9,907Â Less amounts representing interest37,102Â 175Â 910Â 38,187Â Present value of lease liability$276,444Â $1,544Â $7,278Â $285,266Â Less short-term lease liability65,533Â 564Â 1,064Â 67,161Â Long-term lease liability$210,911Â $980Â $6,214Â $218,105Â 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 - ReferencesNo definition available. + Details Name: us-gaap_LeasesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType 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 X - DefinitionTabular disclosure of maturity of undiscounted cash flows to be received by lessor on annual basis for operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-12 + Details Name: us-gaap_LessorOperatingLeasePaymentsToBeReceivedMaturityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 38 R28.htm IDEA: XBRL DOCUMENT v3.24.3 FINANCING ARRANGEMENTS (Tables) 3 Months Ended Sep. 30, 2024 Debt Disclosure [Abstract] Â Schedule of long-term debt The Company's debt consists of the following:Three Months Ended September 30, 2024Fiscal YearBalance at September 30, 2024Balance atÂ June 30, 2024Â 2024Â (Average cash interest rate %) (DollarsÂ inÂ thousands)Term loan9.10%9.68%$104,738Â $105,000Â Deferred financing fees(13,728)(14,244)Term loan, net91,010Â 90,756Â Revolving credit facility9.10%9.68%4,326Â 10,237Â Paid-in-kind interest1,341Â 53Â Fair value of warrants issued to lenders(1,501)(1,501)Total long-term debt, net$95,176Â $99,545Â X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of long-debt instruments or arrangements, including identification, terms, features, collateral requirements and other information necessary to a fair presentation. These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the entity, if longer. + 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://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -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 6: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 470 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-8Reference 9: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-6Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-7 + Details Name: us-gaap_ScheduleOfDebtInstrumentsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 39 R29.htm IDEA: XBRL DOCUMENT v3.24.3 EARNINGS PER SHARE (Tables) 3 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] Â Schedule of Shares Outstanding Used in the Calculation of Basic and Diluted Earnings Per Share ("EPS") The following table sets forth the presentation of shares outstanding used in the calculation of basic and diluted earnings per share (EPS):Three Months Ended September 30,20242023(Shares in thousands)Denominator for basic EPS - weighted average common shares2,343Â 2,332Â Dilutive shares associated with option plansâ€Â 30Â Denominator for diluted EPS - weighted average common shares and dilutive potential common shares2,343Â 2,362Â Options excluded from EPS calculation - anti-dilutive195Â 209Â 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 40 R30.htm IDEA: XBRL DOCUMENT v3.24.3 SEGMENT INFORMATION (Tables) 3 Months Ended Sep. 30, 2024 Segment Reporting [Abstract] Â Schedule of Reportable Operating Segment Salons The Company's reportable operating segments consisted of the following salons:September 30,2024June 30,2024FRANCHISE SALONS:Supercuts1,932Â 1,946Â SmartStyle/Cost Cutters in Walmart stores1,216Â 1,232Â Portfolio Brands1,106Â 1,117Â Total North American salons4,254Â 4,295Â Total International salons (1)96Â 96Â Total franchise salons4,350Â 4,391Â as a percent of total franchise and company-owned salons99.8Â %99.6Â %COMPANY-OWNED SALONS:Supercuts3Â 3Â SmartStyle/Cost Cutters in Walmart stores1Â 8Â Portfolio Brands5Â 6Â Total company-owned salons9Â 17Â as a percent of total franchise and company-owned salons0.2Â %0.4Â %Total franchise and company-owned salons4,359Â 4,408Â _____(1)Canadian and Puerto Rican salons are included in the North American salon totals. Schedule of Summarized Financial Information of Reportable Operating Segments Financial information concerning the Company's reportable operating segments is shown in the table below. Segment information is presented in the same way that the Company internally organizes the business for assessing performance and making decisions regarding allocation of resources. In fiscal year 2023, the Company revised its internal reporting such that the CODMâ€™s primary measures of segment performance are revenue and segment adjusted EBITDA. Revenue and segment adjusted EBITDA are regularly reviewed by the CODM to make decisions about resources to be allocated to the segments, assess current performance, and forecast future performance. Asset information by segment is not provided to the CODM. Segment adjusted EBITDA is defined as income from continuing operations before interest, income taxes, depreciation, amortization, and impairment. Beginning in fiscal year 2025, management determined that stock-based compensation expenses will be excluded from adjusted EBITDA. This change has been retrospectively applied to all prior periods presented in this report. Consistent with our internal management reporting, unallocated expenses include certain items impacting comparability. These unallocated items are not defined terms within U.S. GAAP. They are based on how management views the business, makes financial, operating and planning decisions and evaluates the Company's ongoing performance and are not attributable to either segment. Unallocated fees include one-time professional fees and settlements, severance expense, the benefit from lease liability decreases in excess of previously impaired ROU assets, lease termination fees, asset retirement obligation costs and long-lived asset impairment charges.Â Three Months Ended September 30,20242023Â (Dollars in thousands)Revenues:Franchise$45,275Â $51,436Â Company-owned785Â 1,936Â Total revenue46,060Â 53,372Â Segment adjusted EBITDA:Franchise7,986Â 8,590Â Company-owned(349)(497)Total 7,637Â 8,093Â Unallocated expenses (1)(2,597)141Â Depreciation and amortization(446)(370)Long-lived asset impairment(352)â€Â Stock-based compensation(1,430)(630)Interest expense(4,846)(6,188)Income tax benefit225Â 148Â Income from discontinued operations957Â â€Â Total net (loss) income (2)(853)1,194Â _____(1)Unallocated expenses for the three months ended September 30, 2024, includes severance expenses of $2.3 million.(2)Total is a recalculation; line items calculated individually may not sum to total due to rounding. X - DefinitionTabular disclosure of franchisors that are included in the discussion of the nature of an entity's operations. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfFranchisorDisclosureTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the profit or loss and total assets for each reportable segment. An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-25Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 30 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_ScheduleOfSegmentReportingInformationBySegmentTextBlock 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 41 R31.htm IDEA: XBRL DOCUMENT v3.24.3 BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Goodwill (Details) - USD ($) Sep. 30, 2024 Jun. 30, 2024 Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Goodwill $ 173,386,000 $ 173,146,000 Franchise Reporting Unit Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Goodwill 173,400,000 173,100,000 Company-owned Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Goodwill $ 0 $ 0 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/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 103 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-103Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisValuationTechniquesLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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 - Details Name: us-gaap_ReportingUnitAxis=rgs_FranchiseReportingUnitMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ReportingUnitAxis=rgs_CompanyownedSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 42 R32.htm IDEA: XBRL DOCUMENT v3.24.3 BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Reverse Stock Split (Details) Nov. 29, 2023 $ / shares Sep. 30, 2024 $ / shares Jun. 30, 2024 $ / shares Jun. 24, 2024 $ / shares Accounting Policies [Abstract] Â Â Â Â Conversion ratio 0.05 Â Â Â Common stock par value (in dollars per share) $ 0.05 $ 0.05 $ 0.05 $ 0.05 X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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 - DefinitionRatio applied to the conversion of stock split, for example but not limited to, one share converted to two or two shares converted to one. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 4 -Subparagraph (SAB Topic 4.C) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-4 + Details Name: us-gaap_StockholdersEquityNoteStockSplitConversionRatio1 Namespace Prefix: us-gaap_ Data Type: xbrli:pureItemType Balance Type: na Period Type: duration XML 43 R33.htm IDEA: XBRL DOCUMENT v3.24.3 REVENUE RECOGNITION - Narrative (Details) - USD ($) $ in Millions 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Disaggregation of Revenue [Line Items] Â Â Revenue recognized, gift card breakage period 36 months Â Financing receivable $ 0.8 Â Financing receivable, allowance for credit loss 0.2 Â Franchise Fees Â Â Disaggregation of Revenue [Line Items] Â Â Revenues $ 1.6 $ 1.7 Revenue recognized over time Â Â Disaggregation of Revenue [Line Items] Â Â Performance obligations expected to be satisfied, expected timing 10 years Â X - DefinitionContract with Customer, Liability, Revenue Recognized, Gift Card Breakage Period + ReferencesNo definition available. + Details Name: rgs_ContractWithCustomerLiabilityRevenueRecognizedGiftCardBreakagePeriod Namespace Prefix: rgs_ Data Type: xbrli:durationItemType 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. + 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 allowance for credit loss on financing receivable. Excludes allowance for financing receivable covered under loss sharing agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11BReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1405 -Paragraph c -Publisher SECReference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1405 -Paragraph a -Subparagraph (1) -Publisher SECReference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1405 -Paragraph a -Subparagraph (3) -Publisher SECReference 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(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: 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 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(7)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_FinancingReceivableAllowanceForCreditLosses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmortized cost, before allowance for credit loss, of financing receivable. Excludes financing receivable covered under loss sharing agreement and net investment in lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-13Reference 2: 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 3: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-29Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1405 -Paragraph a -Subparagraph (1) -Publisher SECReference 5: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1405 -Paragraph a -Subparagraph (2) -Publisher SECReference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Name Regulation S-K (SK) -Number 229 -Section 1404 -Paragraph a -Publisher SECReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 80 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479294/326-20-55-80Reference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 79 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479294/326-20-55-79Reference 9: http://www.xbrl.org/2009/role/commonPracticeRef -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 10: 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)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 11: 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 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-5 + Details Name: us-gaap_NotesReceivableGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, excluding 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_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionDescription of timing for satisfying performance obligation in contract with customer. Includes, but is not limited to, as services are rendered, and upon shipment, delivery or completion of service. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-12 + Details Name: us-gaap_RevenuePerformanceObligationDescriptionOfTiming Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: srt_ProductOrServiceAxis=rgs_FranchiseFeesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TransferredOverTimeMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 44 R34.htm IDEA: XBRL DOCUMENT v3.24.3 REVENUE RECOGNITION - Schedule of Receivables, Broker Fees and Deferred Revenue (Details) - USD ($) $ in Thousands Sep. 30, 2024 Jun. 30, 2024 Sep. 30, 2023 Jun. 30, 2023 Revenue from Contract with Customer [Abstract] Â Â Â Â Receivables from contracts with customers, net $ 6,799 $ 6,887 Â Â Broker fees 8,560 9,369 $ 11,623 $ 12,471 Deferred revenue Â Â Â Â Current deferred revenue 4,883 5,104 Â Â Non-current deferred revenue 15,363 16,755 Â Â Gift card liability Â Â Â Â Deferred revenue Â Â Â Â Current deferred revenue 334 366 Â Â Deferred franchise fees open salons Â Â Â Â Deferred revenue Â Â Â Â Current deferred revenue 4,549 4,738 Â Â Non-current deferred revenue 13,608 14,972 Â Â Deferred franchise fees unopened salons Â Â Â Â Deferred revenue Â Â Â Â Non-current deferred revenue $ 1,755 $ 1,783 Â Â X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477802/946-310-45-1Reference 2: 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)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(5)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479196/954-310-45-1Reference 5: 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)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_AccountsReceivableNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after accumulated amortization and accumulated impairment loss, of asset recognized from cost incurred to obtain or fulfill contract with customer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479483/340-40-50-3 + Details Name: us-gaap_CapitalizedContractCostNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_ContractWithCustomerLiabilityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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 - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as noncurrent. + 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_ContractWithCustomerLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: srt_ProductOrServiceAxis=rgs_GiftCardsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=rgs_FranchiseFeesOpenedSalonsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=rgs_FranchiseFeesUnopenedSalonsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 45 R35.htm IDEA: XBRL DOCUMENT v3.24.3 REVENUE RECOGNITION - Schedule of Allowance for Doubtful Accounts (Details) - USD ($) $ in Thousands 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Accounts Receivable, Allowance for Credit Loss [Roll Forward] Â Â Balance at beginning of period $ 6,227 $ 7,297 Provision for doubtful accounts 689 211 Provision for franchisee rent 127 167 Recoveries (237) (237) Write-offs (142) (991) Other 243 (56) Balance at end of period $ 6,907 $ 6,391 X - DefinitionAccounts Receivable, Allowance For Credit Loss, Other + ReferencesNo definition available. + Details Name: rgs_AccountsReceivableAllowanceForCreditLossOther Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAccounts Receivable, Franchisee Rent Expense (Reversal) + ReferencesNo definition available. + Details Name: rgs_AccountsReceivableFranchiseeRentExpenseReversal Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of allowance for credit loss on accounts receivable. + 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)(5)) -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(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: 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 4: 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/1943274/2147481962/310-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of increase in allowance for credit loss on accounts receivable, from recovery. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableRecoveries Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableRollforward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of direct write-downs of accounts receivable charged against the allowance. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableWriteOffs Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense (reversal of expense) for expected credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -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_ProvisionForDoubtfulAccounts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 46 R36.htm IDEA: XBRL DOCUMENT v3.24.3 REVENUE RECOGNITION - Schedule of Rollforward of Broker Fees (Details) - USD ($) $ in Thousands 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Change In Deferred Costs [Roll Forward] Â Â Balance at beginning of period $ 9,369 $ 12,471 Amortization (617) (739) Write-offs (192) (109) Balance at end of period $ 8,560 $ 11,623 X - DefinitionChange In Deferred Costs [Roll Forward] + ReferencesNo definition available. + Details Name: rgs_ChangeInDeferredCostsRollForward Namespace Prefix: rgs_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of amortization expense for asset recognized from cost incurred to obtain or fulfill contract with customer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479483/340-40-50-3 + Details Name: us-gaap_CapitalizedContractCostAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of impairment loss for asset recognized from cost incurred to obtain or fulfill contract with customer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479483/340-40-50-3 + Details Name: us-gaap_CapitalizedContractCostImpairmentLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount, after accumulated amortization and accumulated impairment loss, of asset recognized from cost incurred to obtain or fulfill contract with customer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479483/340-40-50-3 + Details Name: us-gaap_CapitalizedContractCostNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 47 R37.htm IDEA: XBRL DOCUMENT v3.24.3 REVENUE RECOGNITION - Schedule of Estimated Revenue Expected to be Recognized (Details) $ in Thousands Sep. 30, 2024 USD ($) Revenue from Contract with Customer [Abstract] Â Performance obligations expected to be satisfied $ 18,157 Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Â Performance obligations expected to be satisfied 18,157 Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]: 2024-10-01 Â Revenue from Contract with Customer [Abstract] Â Performance obligations expected to be satisfied 3,412 Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Â Performance obligations expected to be satisfied $ 3,412 Performance obligations expected to be satisfied, expected timing 9 months Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]: 2025-07-01 Â Revenue from Contract with Customer [Abstract] Â Performance obligations expected to be satisfied $ 4,176 Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Â Performance obligations expected to be satisfied $ 4,176 Performance obligations expected to be satisfied, expected timing 1 year Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]: 2026-07-01 Â Revenue from Contract with Customer [Abstract] Â Performance obligations expected to be satisfied $ 3,717 Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Â Performance obligations expected to be satisfied $ 3,717 Performance obligations expected to be satisfied, expected timing 1 year Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]: 2027-07-01 Â Revenue from Contract with Customer [Abstract] Â Performance obligations expected to be satisfied $ 3,037 Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Â Performance obligations expected to be satisfied $ 3,037 Performance obligations expected to be satisfied, expected timing 1 year Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]: 2028-07-01 Â Revenue from Contract with Customer [Abstract] Â Performance obligations expected to be satisfied $ 2,046 Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Â Performance obligations expected to be satisfied $ 2,046 Performance obligations expected to be satisfied, expected timing 1 year Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]: 2029-07-01 Â Revenue from Contract with Customer [Abstract] Â Performance obligations expected to be satisfied $ 1,769 Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Â Performance obligations expected to be satisfied $ 1,769 Performance obligations expected to be satisfied, expected timing X - ReferencesNo definition available. + Details Name: us-gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of transaction price allocated to performance obligation that has not been recognized as revenue. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -SubTopic 10 -Topic 606 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-13 + Details Name: us-gaap_RevenueRemainingPerformanceObligation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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: us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPeriod in which remaining performance obligation is expected to be recognized as revenue, 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/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b)(1) -SubTopic 10 -Topic 606 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-13 + Details Name: us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionPeriod1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis=2024-10-01 Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis=2025-07-01 Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis=2026-07-01 Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis=2027-07-01 Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis=2028-07-01 Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis=2029-07-01 Namespace Prefix: Data Type: na Balance Type: Period Type: XML 48 R38.htm IDEA: XBRL DOCUMENT v3.24.3 DISCONTINUED OPERATIONS - Narrative (Details) - Opensalon Pro $ in Thousands 3 Months Ended Sep. 30, 2024 USD ($) Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items] Â Proceeds from divestiture of businesses $ 957 Cash provided by operation from discontinued operations $ 957 X - DefinitionAmount of cash inflow (outflow) of operating activities of 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 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5B -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5B + Details Name: us-gaap_CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe cash inflow associated with the amount received from the sale of a portion of the company's business, for example a segment, division, branch or other business, during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_ProceedsFromDivestitureOfBusinesses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsAxis=rgs_OpensalonProMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 49 R39.htm IDEA: XBRL DOCUMENT v3.24.3 SHAREHOLDERS' EQUITY (DEFICIT) - Equity Awards Granted (Details) - shares 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Restricted stock units (RSUs) Â Â Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Â Â Stock granted (in shares) 0 12,970 X - DefinitionThe number of grants made during the period on other than stock (or unit) option plans (for example, phantom stock or unit plan, stock or unit appreciation rights plan, performance target plan). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType 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. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: 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 7: 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/1943274/2147480429/718-10-50-2Reference 8: 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/1943274/2147480429/718-10-50-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 10: 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/1943274/2147480429/718-10-50-2Reference 11: 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 12: 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/1943274/2147480429/718-10-50-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 20: 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/1943274/2147480429/718-10-50-2Reference 21: 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/1943274/2147480429/718-10-50-2Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 23: 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/1943274/2147480429/718-10-50-2Reference 24: 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 25: 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 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 28: 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/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 50 R40.htm IDEA: XBRL DOCUMENT v3.24.3 SHAREHOLDERS' EQUITY (DEFICIT) - Narrative (Details) - USD ($) $ in Millions 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Â Â Share-based compensation expense $ 1.4 $ 0.6 Restricted stock units (RSUs) Â Â Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Â Â Vesting period 3 years Â X - DefinitionAmount of expense for award under share-based payment arrangement. Excludes amount capitalized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.F) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_AllocatedShareBasedCompensationExpense 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 - 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 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: 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 7: 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/1943274/2147480429/718-10-50-2Reference 8: 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/1943274/2147480429/718-10-50-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 10: 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/1943274/2147480429/718-10-50-2Reference 11: 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 12: 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/1943274/2147480429/718-10-50-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 20: 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/1943274/2147480429/718-10-50-2Reference 21: 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/1943274/2147480429/718-10-50-2Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 23: 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/1943274/2147480429/718-10-50-2Reference 24: 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 25: 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 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 28: 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/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 51 R41.htm IDEA: XBRL DOCUMENT v3.24.3 SHAREHOLDERS' EQUITY (DEFICIT) - Stock Warrants Issues in Connection with Long-Term Debt (Details) - USD ($) $ / shares in Units, $ in Millions Jun. 24, 2024 Sep. 30, 2024 Jun. 30, 2024 Nov. 29, 2023 Stockholders' Equity Note [Abstract] Â Â Â Â Aggregate purchase of warrants (in shares) 407,542 Â Â Â Common stock par value (in dollars per share) $ 0.05 $ 0.05 $ 0.05 $ 0.05 Exercise price of warrants (in dollars per share) $ 7.00 Â Â Â Warrants exercisable term 7 years Â Â Â Stock warrants issued in connection with debt $ 1.5 Â Â Â Warrants, financing fees $ 0.2 Â Â Â Aggregate cancelled warrants (in shares) 203,771 Â Â Â Exercise price of cancelled warrants (in dollars per share) $ 15.00 Â Â Â Warrants exercise price (in dollars per share) $ 20.00 Â Â Â X - DefinitionClass Of Warrant Or Right, Cancellable + ReferencesNo definition available. + Details Name: rgs_ClassOfWarrantOrRightCancellable Namespace Prefix: rgs_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionClass Of Warrant Or Right, Cancellable, Consideration Per Share + ReferencesNo definition available. + Details Name: rgs_ClassOfWarrantOrRightCancellableConsiderationPerShare Namespace Prefix: rgs_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionVolume Weighted Average Price Per Share + ReferencesNo definition available. + Details Name: rgs_VolumeWeightedAveragePricePerShare Namespace Prefix: rgs_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionWarrants And Rights Outstanding, Financing Fees + ReferencesNo definition available. + Details Name: rgs_WarrantsAndRightsOutstandingFinancingFees Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase in additional paid in capital (APIC) resulting from the issuance of warrants. Includes allocation of proceeds of debt securities issued with detachable stock purchase warrants. + 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-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 20 -Section 25 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481284/470-20-25-2 + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalWarrantIssued Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionExercise price per share or per unit of warrants or rights outstanding. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionNumber of securities into which the class of warrant or right may be converted. For example, but not limited to, 500,000 warrants may be converted into 1,000,000 shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na 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 - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityNoteAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPeriod between issuance and expiration of outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_WarrantsAndRightsOutstandingTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant XML 52 R42.htm IDEA: XBRL DOCUMENT v3.24.3 SHAREHOLDERS' EQUITY (DEFICIT) - Shares Issuance Program (Details) - USD ($) $ in Millions 12 Months Ended Jun. 30, 2021 Sep. 30, 2023 Subsidiary, Sale of Stock [Line Items] Â Â Shares, issued (in shares) Â 0 Shelf Registration Â Â Subsidiary, Sale of Stock [Line Items] Â Â Sale of stock, authorized $ 150.0 Â Prospectus Supplement Â Â Subsidiary, Sale of Stock [Line Items] Â Â Sale of stock, authorized 50.0 Â At-The-Market Â Â Subsidiary, Sale of Stock [Line Items] Â Â Sale of stock, authorized $ 50.0 Â X - DefinitionSale Of Stock, Value Authorized In Transaction + ReferencesNo definition available. + Details Name: rgs_SaleOfStockValueAuthorizedInTransaction Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares of stock issued as of the balance sheet date, including shares that had been issued and were previously outstanding but which are now held in the treasury. + 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/1943274/2147481112/505-10-50-2 + Details Name: us-gaap_SharesIssued Namespace Prefix: us-gaap_ 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: us-gaap_SubsidiarySaleOfStockLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_SubsidiarySaleOfStockAxis=rgs_ShelfRegistrationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsidiarySaleOfStockAxis=rgs_ProspectusSupplementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsidiarySaleOfStockAxis=rgs_AtTheMarketOfferingMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 53 R43.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES - Summary of Income Tax Benefits (Details) - USD ($) $ in Thousands 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Income Tax Disclosure [Abstract] Â Â Income tax benefit $ 225 $ 148 Effective tax rate 11.10% (14.10%) X - DefinitionPercentage 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 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_EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract 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 XML 54 R44.htm IDEA: XBRL DOCUMENT v3.24.3 CASH, CASH EQUIVALENTS AND RESTRICTED CASH - Schedule of Cash, Cash Equivalents and Restricted Cash (Details) - USD ($) $ in Thousands Sep. 30, 2024 Jun. 30, 2024 Sep. 30, 2023 Jun. 30, 2023 Cash and Cash Equivalents [Abstract] Â Â Â Â Cash and cash equivalents $ 6,259 $ 10,066 Â Â Restricted cash, included in other current assets 16,182 19,246 Â Â Total cash, cash equivalents and restricted cash $ 22,441 $ 29,312 $ 20,047 $ 21,396 X - ReferencesNo definition available. + Details Name: us-gaap_CashAndCashEquivalentsAbstract 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 - 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 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. + 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(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: 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_RestrictedCashCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 55 R45.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES - Narrative (Details) $ in Thousands 3 Months Ended Sep. 30, 2024 USD ($) lease renewalOption Sep. 30, 2023 USD ($) Jun. 30, 2024 Lessee, Lease, Description [Line Items] Â Â Â Franchise rental income $ 21,636 $ 24,667 Â Franchise rent expense $ 21,600 $ 24,700 Â Lessor, term of contract 5 years Â Â Number of leases expected to be renewed | lease 1 Â Â Weighted average remaining lease term 4 years 10 months 28 days Â 5 years 18 days Weighted average discount rate 5.26% Â 5.13% Number of renewal options | renewalOption 1 Â Â Minimum Â Â Â Lessee, Lease, Description [Line Items] Â Â Â Lessee, term of contract 1 year Â Â Lessee, renewal term 5 years Â Â Maximum Â Â Â Lessee, Lease, Description [Line Items] Â Â Â Lessee, term of contract 11 years Â Â Lessee, renewal term 10 years Â Â X - DefinitionLessor, Operating Lease, Number Of Options To Extend + ReferencesNo definition available. + Details Name: rgs_LessorOperatingLeaseNumberOfOptionsToExtend Namespace Prefix: rgs_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionNumber Of Leases Expected To Be Renewed + ReferencesNo definition available. + Details Name: rgs_NumberOfLeasesExpectedToBeRenewed Namespace Prefix: rgs_ Data Type: xbrli:integerItemType 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. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeLeaseDescriptionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTerm of lessee's operating lease renewal, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeOperatingLeaseRenewalTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionTerm of lessee's 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/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeOperatingLeaseTermOfContract Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionTerm of lessor's 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/2009/role/commonPracticeRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-3 + Details Name: us-gaap_LessorOperatingLeaseTermOfContract Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant 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 operating lease income from lease payments and variable lease payments paid and payable to lessor. Includes, but is not limited to, variable lease payments not included in measurement of lease receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-5Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-6AReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479016/842-30-45-3 + Details Name: us-gaap_OperatingLeaseLeaseIncome 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 - Details Name: srt_RangeAxis=srt_MinimumMember 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: XML 56 R46.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES - Real Estate Taxes and Other Occupancy Expenses (Details) 3 Months Ended Sep. 30, 2024 USD ($) floor Sep. 30, 2023 USD ($) Lessee, Lease, Description [Line Items] Â Â Total $ 21,600,000 $ 24,700,000 Number of floors available for sublease | floor 4 Â Number of floors subleased | floor 3 Â Non-Franchise Lease Â Â Lessee, Lease, Description [Line Items] Â Â Office rent (1) $ 726,000 825,000 Lease termination expense (benefit) 52,000 (13,000) Lease liability benefit (62,000) (128,000) Franchise salon rent 71,000 (337,000) Company-owned salon rent 277,000 750,000 Total 1,064,000 1,097,000 Rental income $ 200,000 $ 0 X - DefinitionNumber Of Floors Available For Sublease + ReferencesNo definition available. + Details Name: rgs_NumberOfFloorsAvailableForSublease Namespace Prefix: rgs_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionNumber Of Floors Subleased + ReferencesNo definition available. + Details Name: rgs_NumberOfFloorsSubleased Namespace Prefix: rgs_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionOperating Lease, Company Owned Salon Rent Expense + ReferencesNo definition available. + Details Name: rgs_OperatingLeaseCompanyOwnedSalonRentExpense Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionOperating Lease, Expense, Office Rent + ReferencesNo definition available. + Details Name: rgs_OperatingLeaseExpenseOfficeRent Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionOperating Lease, Franchise Salon Rent + ReferencesNo definition available. + Details Name: rgs_OperatingLeaseFranchiseSalonRent Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionOperating Lease, Rental Income, Corporate Office Space + ReferencesNo definition available. + Details Name: rgs_OperatingLeaseIncomeCorporateOfficeRent Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionOperating Lease, Lease Liability Benefit + ReferencesNo definition available. + Details Name: rgs_OperatingLeaseLeaseLiabilityBenefit Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of gain (loss) on termination of lease before expiration of lease term. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 40 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479092/842-20-40-1 + Details Name: us-gaap_GainLossOnTerminationOfLease 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. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeLeaseDescriptionLineItems 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 - Details Name: rgs_LeaseArrangementsAxis=rgs_NonFranchiseLeaseMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 57 R47.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES Future - Operating Lease Commitments (Details) - USD ($) $ in Thousands Sep. 30, 2024 Jun. 30, 2024 Leases, Operating [Abstract] Â Â Remainder of 2025 $ 61,305 Â 2026 70,625 Â 2027 60,374 Â 2028 50,960 Â 2029 40,064 Â Thereafter 40,125 Â Total future obligations 323,453 Â Less amounts representing interest 38,187 Â Present value of lease liability 285,266 Â Less short-term lease liability 67,161 $ 69,127 Long-term lease liability 218,105 $ 230,607 Sublease Income to be Received from Franchisees Â Â Remainder of 2025 (59,802) Â 2026 (68,758) Â 2027 (58,678) Â 2028 (49,238) Â 2029 (38,466) Â Thereafter (38,604) Â Total future obligations (313,546) Â Net Rent Commitments Â Â Remainder of 2025 1,503 Â 2026 1,867 Â 2027 1,696 Â 2028 1,722 Â 2029 1,598 Â Thereafter 1,521 Â Total future obligations 9,907 Â Operating Segments | Franchise Â Â Leases, Operating [Abstract] Â Â Remainder of 2025 59,802 Â 2026 68,758 Â 2027 58,678 Â 2028 49,238 Â 2029 38,466 Â Thereafter 38,604 Â Total future obligations 313,546 Â Less amounts representing interest 37,102 Â Present value of lease liability 276,444 Â Less short-term lease liability 65,533 Â Long-term lease liability 210,911 Â Operating Segments | Company-Owned Â Â Leases, Operating [Abstract] Â Â Remainder of 2025 500 Â 2026 500 Â 2027 295 Â 2028 286 Â 2029 126 Â Thereafter 12 Â Total future obligations 1,719 Â Less amounts representing interest 175 Â Present value of lease liability 1,544 Â Less short-term lease liability 564 Â Long-term lease liability 980 Â Unallocated Corporate Â Â Leases, Operating [Abstract] Â Â Remainder of 2025 1,003 Â 2026 1,367 Â 2027 1,401 Â 2028 1,436 Â 2029 1,472 Â Thereafter 1,509 Â Total future obligations 8,188 Â Less amounts representing interest 910 Â Present value of lease liability 7,278 Â Less short-term lease liability 1,064 Â Long-term lease liability $ 6,214 Â X - DefinitionLessee, Operating Lease, Liability, Payments, Net Of Sublease Income + ReferencesNo definition available. + Details Name: rgs_LesseeOperatingLeaseLiabilityPaymentsNetOfSubleaseIncome Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLessee, Operating Lease, Liability, Payments, Net Of Sublease Income, After Year Four + ReferencesNo definition available. + Details Name: rgs_LesseeOperatingLeaseLiabilityPaymentsNetOfSubleaseIncomeAfterYearFour Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Remainder Of Fiscal Year + ReferencesNo definition available. + Details Name: rgs_LesseeOperatingLeaseLiabilityPaymentsNetOfSubleaseIncomeRemainderOfFiscalYear Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Four + ReferencesNo definition available. + Details Name: rgs_LesseeOperatingLeaseLiabilityPaymentsNetOfSubleaseIncomeYearFour Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year One + ReferencesNo definition available. + Details Name: rgs_LesseeOperatingLeaseLiabilityPaymentsNetOfSubleaseIncomeYearOne Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Three + ReferencesNo definition available. + Details Name:

rgs_LesseeOperatingLeaseLiabilityPaymentsNetOfSubleaseIncomeYearThree Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Two + ReferencesNo definition available. + Details Name: rgs_LesseeOperatingLeaseLiabilityPaymentsNetOfSubleaseIncomeYearTwo Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLessee, Operating Lease, Liability, To Be Paid, After Year Four + ReferencesNo definition available. + Details Name: rgs_LesseeOperatingLeaseLiabilityToBePaidAfterYearFour Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLessor, Operating Lease, Payment to be Received, After Year Four + ReferencesNo definition available. + Details Name: rgs_LessorOperatingLeasePaymentToBeReceivedAfterYearFour Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNet Rent Commitments [Abstract] + ReferencesNo definition available. + Details Name: rgs_NetRentCommitmentsAbstract Namespace Prefix: rgs_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_LeasesOperatingAbstract Namespace Prefix: us-gaap_ 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 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 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 payment for operating lease having initial or remaining lease term in excess of one year to be paid in remainder of current fiscal year. + 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_LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear 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 - ReferencesNo definition available. + Details Name: us-gaap_LesseeOperatingSubleaseDescriptionAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of lease payments to be received by lessor for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-12 + Details Name: us-gaap_LessorOperatingLeasePaymentsToBeReceived Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of lease payment to be received by lessor for operating lease 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 30 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-12 + Details Name: us-gaap_LessorOperatingLeasePaymentsToBeReceivedFourYears Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of lease payment to be received by lessor for operating lease 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 30 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-12 + Details Name: us-gaap_LessorOperatingLeasePaymentsToBeReceivedNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of lease payment to be received by lessor for operating lease in remainder of 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/2009/role/commonPracticeRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-12 + Details Name: us-gaap_LessorOperatingLeasePaymentsToBeReceivedRemainderOfFiscalYear Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of lease payment to be received by lessor for operating lease 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 30 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-12 + Details Name: us-gaap_LessorOperatingLeasePaymentsToBeReceivedThreeYears Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of lease payment to be received by lessor for operating lease 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 30 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-12 + Details Name: us-gaap_LessorOperatingLeasePaymentsToBeReceivedTwoYears Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 X - Details Name: srt_ConsolidationItemsAxis=us-gaap_OperatingSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=rgs_FranchiseSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=rgs_CompanyownedSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ConsolidationItemsAxis=us-gaap_CorporateNonSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 58 R48.htm IDEA: XBRL DOCUMENT v3.24.3 FINANCING ARRANGEMENTS - Schedule of Long-term Debt (Details) - USD ($) $ in Thousands Sep. 30, 2024 Jun. 30, 2024 Jun. 24, 2024 Jun. 30, 2023 Debt Instrument [Line Items] Â Â Â Â Paid-in-kind interest $ 1,341 $ 53 Â Â Fair value of warrants issued to lenders (1,501) (1,501) Â Â Long-term debt $ 95,176 99,545 Â Â Line of Credit Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Deferred financing fees Â (14,200) Â Â Line of Credit | Term Loan Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Interest rate 9.10% Â 2.50% 9.68% Term loan $ 104,738 105,000 Â Â Deferred financing fees (13,728) (14,244) Â Â Long-term debt $ 91,010 90,756 Â Â Line of Credit | Revolving Credit Facility Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Interest rate 9.10% Â Â 9.68% Long-term debt $ 4,326 $ 10,237 Â Â X - DefinitionLong-Term Debt, Interest Paid-In-Kind + ReferencesNo definition available. + Details Name: rgs_LongTermDebtInterestPaidInKind Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, before unamortized (discount) premium and debt issuance costs, of long-term debt. Includes, but is not limited to, notes payable, bonds payable, commercial loans, mortgage loans, convertible debt, subordinated debt and other types of debt. + 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 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details Name: us-gaap_DebtInstrumentCarryingAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + 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(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType 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. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 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(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -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 (f) -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 (h) -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 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -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 1E -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -

SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -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 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after accumulated amortization, of debt issuance costs. Includes, but is not limited to, legal, accounting, underwriting, printing, and registration costs. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-1AReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -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 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1D + Details Name: us-gaap_DeferredFinanceCostsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation. + 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://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 3: 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(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 7: 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)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details Name: us-gaap_LongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionValue of outstanding derivative securities that permit the holder the right to purchase securities (usually equity) from the issuer at a specified price. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_WarrantsAndRightsOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_LongtermDebtTypeAxis=us-gaap_LineOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CreditFacilityAxis=rgs_TermLoanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CreditFacilityAxis=us-gaap_RevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 59 R49.htm IDEA: XBRL DOCUMENT v3.24.3 FINANCING ARRANGEMENTS - Narrative (Details) $ in Thousands 1 Months Ended Jun. 30, 2024 USD ($) Sep. 30, 2024 USD ($) Jun. 24, 2024 Jun. 30, 2023 Debt Instrument [Line Items] Â Â Â Â Minimum liquidity $ 10,000 $ 10,000 Â Â Liquidity amount Â 11,900 Â Â Cash, cash equivalents, and short-term investments Â 6,300 Â Â Current liabilities 103,518 100,957 Â Â Remainder of 2025 Â 1,100 Â Â 2026 Â 1,100 Â Â 2027 Â 2,600 Â Â 2028 Â 2,600 Â Â 2029 Â 2,600 Â Â Line of Credit Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Deferred financing fees 14,200 Â Â Â Original issue discount fee $ 3,900 Â Â Â Total leverage ratio 3.75 Â Â Â Variable rate 8.50% Â Â Â Paid-in-kind 4.50% Â Â Â Term Loan | Line of Credit Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Term loan $ 105,000 Â Â Â Deferred financing fees $ 14,244 $ 13,728 Â Â Variable rate 9.00% Â Â Â Interest rate Â 9.10% 2.50% 9.68% Revolving Credit Facility | Line of Credit Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Maximum borrowing capacity $ 25,000 $ 25,000 Â Â Unused borrowing amount capacity Â 9,200 Â Â Unused borrowing amount capacity Â $ 15,700 Â Â Variable rate 9.00% Â Â Â Interest rate Â 9.10% Â 9.68% Letter of Credit | Line of Credit Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Cash payment (as a percent) 5.25% Â Â Â X - DefinitionDebt Instrument, Cash Payment, Percentage + ReferencesNo definition available. + Details Name: rgs_DebtInstrumentCashPaymentPercentage Namespace Prefix: rgs_ Data Type: dtr-types1:percentItemType Balance Type: na Period Type: duration X - DefinitionDebt Instrument, Covenant, Minimum Liquidity + ReferencesNo definition available. + Details Name: rgs_DebtInstrumentCovenantMinimumLiquidity Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionDebt Instrument, Paid-In-Kind Percent + ReferencesNo definition available. + Details Name: rgs_DebtInstrumentPaidInKindPercent Namespace Prefix: rgs_ Data Type: dtr-types1:percentItemType Balance Type: na Period Type: duration X - DefinitionDebt Instrument, Threshold Total Leverage Ratio + ReferencesNo definition available. + Details Name: rgs_DebtInstrumentThresholdTotalLeverageRatio Namespace Prefix: rgs_ Data Type: xbrli:pureItemType Balance Type: na Period Type: duration X - DefinitionLiquidity Amount + ReferencesNo definition available. + Details Name: rgs_LiquidityAmount Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCash includes currency on hand as well as demand deposits with banks or financial institutions. It also includes other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and effectively may withdraw funds at any time without prior notice or penalty. Cash equivalents, excluding items classified as marketable securities, include short-term, highly liquid Investments that are both readily convertible to known amounts of cash, and so near their maturity that they present minimal risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less qualify under that definition. Original maturity means original maturity to the entity holding the investment. For example, both a three-month US Treasury bill and a three-year Treasury note purchased three months from maturity qualify as cash equivalents. However, a Treasury note purchased three years ago does not become a cash equivalent when its remaining maturity is three months. Short-term investments, exclusive of cash equivalents, generally consist of marketable securities intended to be sold within one year (or the normal operating cycle if longer) and may include trading securities, available-for-sale securities, or held-to-maturity securities (if maturing within one year), as applicable. + 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_CashCashEquivalentsAndShortTermInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionPercentage points added to the reference rate to compute the variable rate on the debt instrument. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentBasisSpreadOnVariableRate1 Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionFace (par) amount of debt instrument at time of issuance. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1Reference 6: 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/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentFaceAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + 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(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType 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. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 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(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -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 (f) -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 (h) -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 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -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 1E -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -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 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, before accumulated amortization, of debt issuance costs. Includes, but is not limited to, legal, accounting, underwriting, printing, and registration costs. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -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 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DeferredFinanceCostsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after accumulated amortization, of debt issuance costs. Includes, but is not limited to, legal, accounting, underwriting, printing, and registration costs. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-1AReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -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 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI

https://asc.fasb.org/1943274/2147482900/835-30-50-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1D + Details Name: us-gaap_DeferredFinanceCostsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 - DefinitionThe carrying value as of the balance sheet date of the current and noncurrent portions of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + 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 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: 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)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_LineOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. + 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(22)(b)) -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(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of borrowing capacity currently available under the credit facility (current borrowing capacity less the amount of borrowings outstanding). + 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://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(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(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityRemainingBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing 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 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing 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 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing 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 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing 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 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in remainder of current fiscal year. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalRemainderOfFiscalYear Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_LongtermDebtTypeAxis=us-gaap_LineOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CreditFacilityAxis=rgs_TermLoanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CreditFacilityAxis=us-gaap_RevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CreditFacilityAxis=us-gaap_LetterOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 60 R50.htm IDEA: XBRL DOCUMENT v3.24.3 EARNINGS PER SHARE (Details) - shares 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Awards excluded from diluted earnings per share computation (in shares) 195,000 209,000 Equity Based Compensation Awards Â Â Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Awards excluded from diluted earnings per share computation (in shares) 194,612 208,819 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 - 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_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis=rgs_EquityBasedCompensationAwardsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 61 R51.htm IDEA: XBRL DOCUMENT v3.24.3 EARNINGS PER SHARE - Schedule of Shares Outstanding Used in the Calculation of Basic and Diluted Earnings Per Share ("EPS") (Details) - shares shares in Thousands 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Earnings Per Share [Abstract] Â Â Denominator for basic EPS - weighted average common shares (in shares) 2,343 2,332 Dilutive shares associated with option plans (in shares) 0 30 Denominator for diluted EPS - weighted average common shares and dilutive potential common shares (in shares) 2,343 2,362 Options excluded from EPS calculation - anti-dilutive (in shares) 195 209 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 X - DefinitionAdditional shares included in the calculation of diluted EPS as a result of the potentially dilutive effect of share based payment arrangements using the treasury stock method. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480454/718-10-45-1Reference 2: 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 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-22Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-23Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -

Paragraph 28A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-28A + Details Name: us-gaap_IncrementalCommonSharesAttributableToShareBasedPaymentArrangements 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 62 R52.htm IDEA: XBRL DOCUMENT v3.24.3 SEGMENT INFORMATION - Schedule of Reportable Operating Segment Salons (Details) Sep. 30, 2024 salon franchisee Jun. 30, 2024 salon franchisee Franchisor Disclosure [Line Items] Â Â Number of salons | franchisee 4,359 4,408 Franchise Â Â Franchisor Disclosure [Line Items] Â Â Number of salons 4,350 4,391 Salons as a percent of total Company-owned and Franchise salons 99.80% 99.60% Franchise | North American Â Â Franchisor Disclosure [Line Items] Â Â Number of salons 4,254 4,295 Franchise | International Â Â Franchisor Disclosure [Line Items] Â Â Number of salons 96 96 Franchise | Supercuts Â Â Franchisor Disclosure [Line Items] Â Â Number of salons 1,932 1,946 Franchise | SmartStyle/Cost Cutters in Walmart stores Â Â Franchisor Disclosure [Line Items] Â Â Number of salons 1,216 1,232 Franchise | Portfolio Brands Â Â Franchisor Disclosure [Line Items] Â Â Number of salons 1,106 1,117 Company-Owned Â Â Franchisor Disclosure [Line Items] Â Â Number of salons 9 17 Salons as a percent of total Company-owned and Franchise salons 0.20% 0.40% Company-Owned | Supercuts Â Â Franchisor Disclosure [Line Items] Â Â Number of salons 3 3 Company-Owned | SmartStyle/Cost Cutters in Walmart stores Â Â Franchisor Disclosure [Line Items] Â Â Number of salons 1 8 Company-Owned | Portfolio Brands Â Â Franchisor Disclosure [Line Items] Â Â Number of salons 5 6 X - DefinitionNumber Of Stores, As A Percent + ReferencesNo definition available. + Details Name: rgs_NumberOfStoresAsAPercent Namespace Prefix: rgs_ Data Type: dtr-types1:percentItemType 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: us-gaap_FranchisorDisclosureLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionRepresents the number of stores. + ReferencesNo definition available. + Details Name: us-gaap_NumberOfStores Namespace Prefix: us-gaap_ Data Type: xbrli:integerItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_StatementBusinessSegmentsAxis=rgs_FranchiseSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=srt_NorthAmericaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=us-gaap_NonUsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=rgs_SupercutsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=rgs_SmartStyleCostCuttersinWalmartStoresMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=rgs_PortfolioBrandsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=rgs_CompanyownedSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 63 R53.htm IDEA: XBRL DOCUMENT v3.24.3 SEGMENT INFORMATION - Schedule of Summarized Financial Information of Reportable Operating Segments (Details) - USD ($) $ in Thousands 3 Months Ended Sep. 30, 2024 Sep. 30, 2023 Revenues: Â Â Revenues $ 46,060 $ 53,372 Segment adjusted EBITDA: Â Â Unallocated expenses (1) (2,597) 141 Depreciation and amortization (446) (370) Long-lived asset impairment (352) 0 Stock-based compensation (1,430) (630) Interest expense (4,846) (6,188) Income tax benefit 225 148 Income from discontinued operations 957 0 Net (loss) income (853) 1,194 Severance expenses (2,300) Â Operating Segments | Reportable Segments Â Â Segment adjusted EBITDA: Â Â Adjusted EBITDA 7,637 8,093 Operating Segments | Franchise Â Â Revenues: Â Â Revenues 45,275 51,436 Segment adjusted EBITDA: Â Â Adjusted EBITDA 7,986 8,590 Operating Segments | Company-owned Â Â Revenues: Â Â Revenues 785 1,936 Segment adjusted EBITDA: Â Â Adjusted EBITDA $ (349) $ (497) X - DefinitionAdjusted Earnings Before Interest, Tax, Depreciation And Amortization + ReferencesNo definition available. + Details Name: rgs_AdjustedEarningsBeforeInterestTaxDepreciationAndAmortization Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionImpairment Of Long Lived Assets Held For Use And Operating Lease, Impairment Loss + ReferencesNo definition available. + Details Name: rgs_ImpairmentOfLongLivedAssetsHeldForUseAndOperatingLeaseImpairmentLoss Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionUnallocated Income (Expense) + ReferencesNo definition available. + Details Name: rgs_UnallocatedIncomeExpense Namespace Prefix: rgs_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CostsAndExpensesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount after tax of income (loss) from a discontinued operation attributable to the parent. Includes, but is not limited to, the income (loss) from operations during the phase-out period, gain (loss) on disposal, gain (loss) for reversal of write-down (write-down) to fair value, less cost to sell, and adjustments to a prior period gain (loss) on disposal. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3A -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-3AReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5BReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5C -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-5CReference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3B -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-3BReference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-4Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483475/205-20-45-3 + Details Name: us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 - DefinitionInterest and debt related expenses associated with nonoperating financing activities of the entity. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_InterestAndDebtExpense 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 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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 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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

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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 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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 - ReferencesNo definition available. + Details Name: us-gaap_RevenuesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of expenses for special or contractual termination benefits provided to current employees involuntarily terminated under a benefit arrangement associated exit or disposal activities pursuant to an authorized plan. Excludes expenses related to one-time termination benefits, a discontinued operation or an asset retirement obligation. + 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/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_SeveranceCosts1 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 - Details Name: srt_ConsolidationItemsAxis=us-gaap_OperatingSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=rgs_ReportableSegmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=rgs_FranchiseSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=rgs_CompanyownedSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: EXCEL 64 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 (($P9ED'04UB@0 +$ 0 9&]C4')O<',O87!P+GAM M;$V./0L",1!$_\IQO;=!P4)B0-!2L+(/>QLOD&1#LD)^OCG!CVX>;QA&WPIG M*N*1#BV&5(_C(I(/ !47BK9.7:=N')=HI6-Y #OGDK7A.YNJQ<&4GPZ4A!0W_J=0U[R;UEA_6\#MI7E!+ P04 M " "!,&99:SH$S^\ K @ $0 &1O8U!R;W!S+V-O&ULS9+! M3L,P# (9?!>7>.FG'#E&7"}-.("$Q"<0M2KPMHDFCQ*C=V].6K1."!^ 8^\ G MSY(;$Z7I$CZG+F(BA_EN\&W(TL0-.Q%%"9#-";W.Y9@(8_/0):IJ?*8C1&T^ M]!&AXGP-'DE;31HF8!$7(E.--=(DU-2E"]Z:!1\ 4SO#K %LT6.@#*(4P-0T M,9Z'MH$;8((1)I^_"V@7XES]$SMW@%V20W9+JN_[LJ_GW+B#@+>GQY=YW<*% M3#H8''JE)^D<<<.NDU_KA^U^QU3%JU4A1,'7>R$DK^7]ZGUR_>%W$_:==0?W MCXVO@JJ!7W>AO@!02P,$% @ @3!F69E&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!4>"(<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'<>(\[(AEJ&&F, # M0X=Y>U^89Y7&4#04;6RL)"Q&MV"XU_$L%.!D8"V@!X.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/[O#;#"Q([A[8N_ 5!+ P04 M" "!,&99LU&ZNW0& "E)0 & 'AL+W=OK&V8INV =&HFVA$JE1E!/O MUX^2'-'-J&-5B/(AUNV\XLOK0XKGCT)^23:,*704A3RYZ&R4BM_T>HFW81%- M3D7,N+ZS$C*B2I_*=2^)):-'\A2%/>PXPUY$]Z9G.? 7%G)R+E(5!IPM)$K2 M**)R=\E"\7C1<3O/%^Z"]49E%WJ3\YBNV9*IW^.%U&>]4L4/(L:30' DV>JB M,W7?S,@X"\B?^"-@C\G!,'C^K7^?FM9D'FK"9"#\%OMI<=,XZR& M)\(D_X\>BV? [_0[RTD2):!^L4Q %O/BE3_N,. @X1YDT=K-P'/BG&II+X;Z#@UF8DMDVBA2PQU M4;*ADB7G/:6%L]L];R]R68C@"A&";@17FP1=<9_Y7\?W=(+*5.'G5%UB4'#) MXE-$G!.$'=RWI& <&AW_P5%7X5\DA92:17(]4Z+T57]JKKD)S7C2:*16 MO%E6ER.LM:)A8BU(,*RAP;/2X!F8]"NN K5#UT'(T&T:/3!I,P9KN%T7C_# M9@T,;&AM7%H;U[%VQ]9!HG3Q*71+(VL-A75R 303,K8Y!&,;.G0=,[8Z=3S. MN:>3)V0^;IR@I=)-$0FI$YUR)7?ZU[<:/Z)^ 5XV5U_3TBV7>[SJ@_'A-K_P,'_6+C5]RI8<3#HNT.KTS8HR368Y,)TD]?7J9[)5AN#!<8#;+75 M!A2YAHI<&&7>"T^7UV(C.$0-1T3&_5%WI/^L_MI@(M= D5N+BF:IE!G\%<07 M\'7>)%/[_!56_&R=]<[@J*8^#2&YM1!ISO4,I5CNR"B>/ANW^H05JWRV@4G8 M8!*NA4G+B(8ANDP3? 3NQEN(1G:JI&!S6U)Y!(EP+B:XB)M=9+7VG%=1&=SE1 M3/G.ZA,6K)RJP'%-C1H6PK58:+EANAPA>[!,M;TV: <;VL&U:$<;BS3.+I7P MOF@*R)?,T(=4Z4&2^[I\K8Y?=3%HKS;(U;)UVNT$XS-,QGJ2M[59-(R#:S'. M3/Y7\ZI=PG(?7:O'-A@'&\;!M1@G M6^&2:*9KZ5I(>W<#Z]P*WJ6>Q[2,%O$+0:O?-EB'&-8A,*,K M;UBIJ#A%T@KV*(Z_=TZ=07$84UD<;&EH)V'X'4USX^ S&DQ0]Y+Z^3QM%SV(MT)H)L,#=NZ755ALK0\10$X%1Y[E4T=63MZ%\S2J7LH\(W4Z7;Z?6CV5P8%.' MAI<(C#L+R59,DX4/=%RO!#Y[OVU@%#$8188M=%RO1$3[\&B#KXCA*P(CT;=T M7+!2OC,D04J@12IU^TB85I.!GC1-T:\I#[(55'I5X 4QS5=Q7E2V$Y1W<4CW M;JBZ8VN#U(@A-0*C58V.#1:HZMC:@#-BX(S 4/4-'=L1.JONV%X5QWH'&V&R MY99\?U"'O.Q#6[$GIKQ: [D&:YCMO>N;Q8@/3#2Q9Z@ MXD2)-]6\R"4$E%^N&'49S)[0-]?":&>3[(7E#NS)O\!4$L#!!0 (($P M9EF2ZY!XV04 ,87 8 >&PO=V]R:W-H965T&ULK9AM M_BL;7N6MGG!B)Y]3Q3.KDKNWTTDR=WKW&1HXU!421B)-O?RN@8(-0 MW;F\20#OKOZ[K/1#FN]Y\4WL*)7H*4TR<3G929E?S&9BLZ-I),YY3C/X9RN6,QY*1.6T;L"B3)-H^+Y'4WX M_G*")S\>? &$/.ZD>S!;S/'J@*RJ_YG<%W,W:*#%+:288SU!!MY>3*WRQ)*%R MJ"S^870O#JZ12F7-^3=U\R&^G%A*$4WH1JH0$?Q[I$N:)"H2Z/C>!)VT8RK' MP^L?T? ^LDH=DUI&@2Y[\RV*YNYP$$Q33;50F\@O?OZ=-0JZ*M^&)/ZB?6-K M3="F%)*GC3,H2%E6_X^>FD(<.&!GQ(ST#N14![MQL*M$:V556M>1C!;S@N]1 MH:PAFKJH:E-Y0S8L4Z]Q)0OXE8&? 7"P_WU[?W*YNKA%OWJ#7B&6H?L=+T64Q6(^DZ!' M19UMFK'?U6.3D;%7-#]'MC5%Q"*.QGUI=O]89F/N,ZA"6PK2EH)4\>RQ4I1% M03.)(B&H%!>Z?.H CCZ FG$7(H\V]'("4TK0XI%.%K__ACWKK2Z[%PIVE*O= MYFJ;HB^6D=@A>&MHHR[H]Y(]1@DD+]#K6RXI\M_HTJ]C>E5,M3X\+CSBAO/9 MXV%:0R,,2XK76AWI=5J]CE'O% [JA('&=4#%%&94Z=74$]V#@'T I(3YW&R+$= MO3BW%><:Q7V6.UK 9#UL'YU =S V+:!VU.HL2*N:^DE>JU$SRCQGLLH.4&B M-QC<=AWB]20.K1QBC4GT6XF^4>)= 6PJY'/5EJHC=M#]# (PZ_^(\WK,D:68*ULZ48# P]FT[Z!=2:X:=DN&; H:: O:1#M2X=NA M;_7$ZNP"/\1D1.\!)_$)11V?.8W[\>QV[($^C1DFX5@Y.W9A(RZ:"6Z01P;C MNE80VKBO3V-G6TXXTI*X PZV3Z)KPJ(U2YAD5()8; 37KS+VI:(=)]U1"YNQ M=;79\%)1-8^>%;RT"0^1A%T<#%Z,QHSXSECC=.S"9GB!Q**DL.(^P]M"S>'2/WH.VU6H>D@]^FT.VOQ5H[&]IE1&T'-6RFVB>>/=0E MCNFZIFY3W%!?W"&Z0A?[? <#IS$+7<4?D=H3#9L1U'9V8E^0(<[L@(1]P1HSQ[+L<$1O!SUBAE[=PS_3.$2: MXQ+7MOLB-7:^[5MC*@_V;6;V+7F:,IE6VY=J3\,SR;('FFU <=,0GK8AS('U M>$#:O=S_#W23F!;BC^J[63[K]ZXO"M:7BG:<=0=68@:K M>N4\0T+RS;F6=6RXPMD"PBRWI6\2$4$Q3S!#.(:&F"(R)0&9VJ%; M_01W?C@-G0 ZI@ZG:@D])- &*YI*F:UK4FG^<,DPKOX]E1OO/P2^GU9%4\JRM MO@;?V.G/$+/1<:TZPI.?$#Z.F3HR@YF<1RP^8QGL^G,&,ULK= AQ+PS]_LY* M:^9Y(WM TK&>F%D/GR-E6B:1A-?'ZWTU3Z&%=NKD)\'"K@;NM=]19,CQP+?[M0-)9N<%8C3O8$S/L#V7'=,LV3+O?(D-\GQ'830T:06>'71^/Z.PP3\R8KQ=T MH5DSM'*']8].PSZ:G5F?C!&RP[RQ SY 7VJV7>R^'!P$*7=\>CL=#N>V<$A MJSKA_CL]'E@FX -D"X[6N0_Y%_6A<7TC>5Z=NZZYE#RM+G&PO=V]R M:W-H965T&ULK571ILP%/T5BTU3*VV!0-(T'4%*2:IVZMJH MM-O#M <';H)58U/;)- W?SS84I1-I\[7\+7O.3[G8E_"+1>/,@=0Z+F@3$Z< M7*GRS'5EFD.!98^7P/3*BHL"*QV*M2M+ 3BSH(*ZON>=N 4FS(E".[<04<@K M10F#A4"R*@HL_IP#Y=N)TW=>)N[(.E=FPHW"$]\A ? 50+H2.W)8E(P4P23A# M E839]H_BX.I MX73:+0UP=_S"?F&]:R]+++"'F]"?)5#YQ3AV4P0I75-WQ[24T?]S E%-IGVA; MYX[&#DHKJ7C1@+6"@K#ZC9^;.NP ^H,] +\!^(<"@@806*.U,FMKAA6.0L&W M2)ALS68&MC86K=T09KYBHH1>)1JGHOCV9C:_2>8SI$?)[?75;'JO@_/I]?0F MGJ/DR5V4(VC($,[%',2*[5:?OO01E5B@#:85H"/"4,8IQ4*B$D3] MT8^[*E'3CRR]:22;R.MYP]#=[#I\)^F5\D&K?'"X:/Q>'#:K7C8*AX>KECW6:DPRPA;OR=[>*#LKKPNV>Y.S- M_#L6:\(DHK#22*\WTA2B;HIUH'AI^\J2*]VE[##7_Q$0)D&OKSA7+X%I5>V? M*?H+4$L#!!0 (($P9EF:=K=S@0@ .$P 8 >&PO=V]R:W-H965T M&ULM5MM)9Y(XVV9F-]E)LNV' M3C\0(\=, ;E(.)O[ZZ]X,0+TDGC+_;(Q<'1XCG1>'AVT9R\T_YMM".'@>YID M['RRX7Q[.IVRU8:D(3NA6Y*))VN:IR$7E_GSE&US$D;5H#290L?QIVD89Y/% M677O:[XXHP5/XHQ\S0$KTC3,7R])0E_.)^YD?^,^?M[P\L9T<;8-G\D#X=^V M7W-Q-6VU1'%*,A;3#.1D? 3ZY<$^7WKP<4$G\'I,7UOD-2E.>*/V[O+B)SB=. MB8@D9,5+%:'XLR-7)$E*30+'/XW22?O.:6^%4U8]2]X:62="5@5C-.T&2P0I'%6_PV_-Q/1 M&> BPP#8#(## 9YA &H&H.$;!B FP&XFIG:E&H>EB$/%VLL(E%__%28V=H*[9>0:O" M!!(] 5?J00=\]V9&L(.Q4-S7U4*P?6B:#4[8- M5^1\(J*=D7Q')HO__.3ZSB\ZNT92UK,2MU9BF_;%ISS,5IN8$9V5]5"_&EIF MJ-T"NC[RSZ:[+GR-%/;]H)7JX?):7)X5UR/E82(R5[4&.FSU<*_S5NP[OC/ MIDIY" 50C\UOL?E6S[C;DCSD1XG!1_PQ?60D93U[@];>5P!-HX9)_ M&)P D2= &(DL%S->3L!.NS"!,N4N=A >+(Q&R@G@7+\PLQ;HS KTGF1JL/G8'*%6A M $)?#])U9)EQK#"71/C-*@[K8E^NI8?$;;3T0'APB585,.*'$"=^1PJB2++0@ MH3J=: Z5"=6(>7,T,T"5I1$M<:J0!WI/H 995R ML3WE\@W)P5$SA1\:F- JTZUH+WJ%Y=RQM?;ME%73M9? FXT3HY;:TX:I%[AC/ MUB/GNS.0[LABZUMI3+\U'D!%]]/G*6_T@&$)3A8ZA*?.ZLFRY[KIU])DR MMO<5L,YINH]&FC'P1,2VC.R?\O"[(3+52B6P(6]H@JZ@85->E@7-M5>TFQ:= MP)N1=:R?9$WI@@I"5WE!. /NC00[6XS;VA9VN$#&X- M9?V#]OIW*TK>4=*9=BTZ5V'EQS,/#>&I4I:IE94/0FNVO@Q9O-(F9V@MF8-U'OB1=90:*^A2KQ(I >;DH.\=] MX1J2*IBEB64/ "^BP?80_('C)]*RA5YF *2LD;H)TW6(/R M8$,NWWB;*2SGNC2KAJ4J9EY3) D(=1AU4KX)8Z>9;>?_T=E&DL>@-YH&[^O3HE$;!F-IZ]LLR0ZR$Q!3"[09UF/Z MCC_LWFBEYH96/I($!-E;!'O'H[D6VJ@49"QM?5,E!4'!*#YG)3('VSR2MK[- MDIR@'VN[(VW?72FO.C'S!R0D*0:R%_U[^AHF/-:W=>QC#UZ D;3U/^%))H'M M3,+ZJ1*/2@;&TM:W5)(!," <#>TNUAJK5W?5\I0^J$_,]:.B$8#P;@]5@*T\X>"%&TM:W6=('*M 9 >>OTY>,1&7 5(=/S4>X1N4+8VGKVR[Y@F=O-MC=;]06PUC: M^I9V3N:]U6*PN)]ZR""8#;]$:X3<.3)YG^0(WBC'\KQ1V<)8VOHV2[;@V=F" M+N+,1T4NW]#V)]2VR9M1W:Y0H'Q*U@BY>&[X3N"5S*_1]9E[\U>/JB/5L4, MA"*_K,)D52351Y!?0"D-

8DY2!O;WQ<3$613OXJ@(D^05I.$KR"@OS]*7Y9Q7 MNJ*"E!7U4GSP?TK]W3I M:NY?>+/3*S$WNB=S\:0ZOC^5KZX/_W\)\^?KZ@M-M M=<+\B7).T^KGAH01R4L!\7Q-*=]?E"]H_U?#XG]02P,$%@ @3!F6>T) M@7G< @ . < !@ !X;"]W;W)K.]"S#=MHV9L)YZB9:CT MA.FV4KH$#]1S.A5HF25*$"7 9,09$;!H&YW:7;^\ 3.'EP@V\1; _/M*.6.970X_&W*%!A MV[@Q2 +NHK5$]\\0*&GH?%\'LOL2S:%KV40?R453XI@9)!$+/_3MR(/.P&(M4QU@%P'V84#]@P"G"' RH3FS3%:?*NJV!-\0H;T130^RW&31]"9B^A0])7 U MPCCE]B;C_F#L#?H$1][D<=COS-#P9O@;#<8SCTSN<6DT?1H\H-_P94#.'R>> M=T&&8YQ&ZYG151 I"'[()7GV^N3\[(*H BP&!?B"]B"%\CLZTE@+#&3*?)T"^=^92";SE/ZJREZ/7J]%U MY=_)eB#$Ā7[^5&=M:7ZND_R>PO434RT343Z&[8VQ4YS&7\@)OC!9> MI3:'&:80NBVMWE?%L5.M=ELOG?;8-4IVC9/LL%-@'V!8B$(\]\) MG@B3,QTZW5N. IKG3A!(0RZPW2^+S%5-YG9:S9?OO9%WO8+Z+ST+>Q?_ MY&_*B(IEQ"2)88&0UM4U9D[D?3HW%$^S5C?G"AMG-@SQ:0.A'7!]P;G:&GJ# M\K%T?P-02P,$% @ @3!F6<@;C7>Y!0 8R0 !@ !X;"]W;W)KM.&F1*0 _)X29G+8GG"32]) VNET M^D%G*\%SML79(MS3^\K&9[L',BI_1)LV'UVM<_]Y8D]WM#L<[XDA(&O29SF ME[TE8ZN+X3 /EB3!^3E=D93 \D2S!#-^FST\U5&<%@Z)?$0C4;F,,%1VIN, MR^_NL\F8KED0^ _DZ27#V[3V]Z>:R!WO?OWB(GI>L^&(X&: P,YD3]KBZ MS_C=L$8)HX2D>413D)&GRJX5O/!1Z5!:_!&13;YW#8JA?*+T!VS![JY)M6 C (OH'%>_@6;RG;4 \$Z9S2IG'D&291N/_'7JA![#E [MX(J!W2L@U8Y:((#L@XXZ)6#+CCHY@$'HW(PQ B'!FU6#F99^VVQRD[F.') M.*,;D!76'*VX*.DJO7F!H[3HK#G+ ^*\1]V.3Z=VMZ]W./1?PJ_G=S5R$?!^JX'(-['(6#60JF>!7!),_%>P0J"=;*.,:\+ MN&-+D@&>&Y_^RV!)>OA P2P.:$'!V0 .|+X'WCX=WR5,41*P),N2M4/<#JOL! ME:CZ =3W.,9IP+/BY.5+G)&\#S #']:I.=!&OP(T0IJ,RT[48GF\R%0]L6R=RK$} S+6W4+/2T;0:A+1#1MC%-RQ2LO+:54Z:V; ^1+LH(0 MF1JL[1J%T>O"Z*6C=]/ P?,+QS3?GS>V2[56_6*/*I6))XY!D.5_=OJPC]@W\ M_4#C&/#-:X.S\!J9Z725'\2S%4)YJD$\Q6!=@W:O:-SFEQRXJI9W&QUG+2 MBY571JK16GD@=(0>GG;&.94LE6">2C# E5HT2#!K$LQ.$0B$%5]E)]LLHRD MP3?_ISF?!/C>ZZ,#[.5PP#9CL!'9\A3^5)YAV3OJ\H8H,/J^;#ZN2C7/L& MQ=$!'Q. <+V2'^3":@W&,"V!BLYHIU)Q1$!/94!?$5B#";MFPGYU>>*H+(N" MXD27%1L=5>Q'>T=QV34=$:*?NA?9K;*;IA0V>Y4!/95@OB*P!H=.S:'S=@YE MO#GM]<$49E1GQ%-GU.OQ/)7Q? $5@#3+@:"=M1V_1,G.RZCX4=|.>.ITJ-$'- MV+HE[.NTK">4C1?%5J3R;U_4L!C)O26DF5MN/HMEBL(PW=[D1/;F*E MHEP56I.DG2R',]+EAVV M],.F&2(A2A7[,2$]I2%]56A-0G;J'? Z'LKT,^>^1=]BW+&DIS2DKPJM^3QRI^+1#ZMXZ1$: MR72WC31'7 *)-72[$SWY>;-2@:X*K4G23]"C-PET.3%MX6V8FP-^3HE96]M(MC$S'L81=VY.8<7TN _O+EU@-$-*1^,QCN/>Z1?'ZS4>&PO=V]R:W-H965T&ULK5EM3^,X$/XK5F]U @EH[+RTY: 2M.SM2KN MNSMA]-],(E+?9O$7=LM M<+_^QDY)VL1)0>)+FY?QY)FQ9Y['R=FCD#_5@C&-GK(T5^>]A=;+TWY?Q0N6 M474BEBR'.W,A,ZKA5#[TU5(RFMA!6=HGGA?U,\KSWOC,7KN5XS.QTBG/V:U$ M:I5E5#Y?LE0\GO=P[^7"- ZPT.9"?WRVI JLQO3WY:V$LW[I)>$9RQ47.9)L M?MZ[P*=3WS<#K,5?G#VJK6-D0KD7XJ-[9>#\4KI46V&0P(,IX7__1IDXBM =AO&4 V TAJ0-@RP-\,\.L# M@I8!P69 8#-3A&+S,*6:CL^D>$326(,WCJ)IA,$Y*8(UVT(4ENXI!SBBZ2?Z':H*-IA;2 EA:+/.8I0WD=MKD=FPE] M\U2&[SF5[^1L)UE1F:RHP6'5P+S9!_Z J]\!=N MS^LH'-3FM6GDN2=U4.(<=.*<,@@^YK2@F#Q!-!-2|__L.!1?,.00-!0,(:RJ:- M/PC=.(G',FI5U-Q0JC3\S91H?--!*":P =1N'(#7!4 AQUUZ[(C^V: MY[EFL)ZT"]RH\5Q,HJ &KFD4!2VSC+V*Q+Q.>%\$%%* @)F6"DH6)XM*9>F MFIUDY#6G,"0UH ZC-IQ;9(L[<&YV2()AH$&^J=2EN7.VD,_"].LJF M5>2WX2053M*)\V*K3$QU)^Q>HX2K6*QR;0MISG,*_1'2@NEW91/&M &>%3' M[S *!BWX*[K%G40VOM$)+E%>+EK-,H7H?&[$)D!F5.;,P[T;M-ZMGV,AZTXCX MPQ;4%3_B;H*<+&C^P%2-4LQZ5C;G*:?W/+7T=M-2\7*N)N6)W3)-4UA#4,'A,W$2K;,7I-JCW4VQ4GSNGD=|N=14CXVY*OI4B M9BQ1#9ES9!4A',]9"^HF_S:ECL.HK6M7'(WWD/1+E;Q^K3GQ-REZ%-0UAL.H M/>ND(G+BO;9@*N#;X52\LZ=@2*=B>&O!O)>WW;14NH%TZX9+(6&,H2QD7[>L M1;JVW N:D6LTI['AA6=G'IH"(?!)O8@<5L3S6E8DJ70$Z=81WJB2/A=[*BB8 MM^%N"H-C#+OQ>B$Y[-I@5_*!=,N'7=@IB,MC4+XG[-0*(Z,;JL<$1: MP%;[@70S]M1H,\F]PFCX2J1!SF0TK*.T6.&P#67%X*2;P>_,C@:!* ?I*"12 M"PIU@AZY7BQ8FCCANCBYD5.'4=2"M6)MTKV[+?OHZUN0,P#'C6<*1O7MI,,_ M1\.V-5QQ+.GFV"NK",WZ!:5HA24"Q<100!&9T$=LC$98V@/V:\770'.Y6\V3 M)LV21BTZ]#AH6SH5$Y-]FV-H%[!E,KK/(#UJX#VR49AM]>2Q9D5 SB <6^-H M.*B3F\L,5&.+C"4509/17G9KHG>!=U-:)_V_F=+>R=ON"]&*Z?WN+?LE>^"Y MV869)0IJG@MG%_";NW R\G%]L^XRP_ZHI17X%?'ZW<1[!5/3C0\WWD42$C3D MDLO,\]HVNKXAV-TK6V^:N[D+-G#H#1O)S3Z2M=U6(DU.7!/>W_KFD#'Y8+_ = M*&3:$!3OA,NKY>A2_M5I'9]@D^GV''JPD>G$]\U E(=^P'DW[UZ.)#U5,)DP: G$]\U E(= ^P'DW[UZ.)#4$L#!!0 (($P9EFANS'40 L $L= 8 >&PO=V]R:W-H965T M&ULU5EM;QNY$?XKA.YP)P.*+=O)Y>4Z {)LI[K&LF'9/1R* M?J!V*8F777)#GP;: ^5DNM2&: ^M$4XM/O1& ^^^.7)JZ7O WK=: ^\UF0)7-K/].72?ZA-R2% M5*&R0!(D_MRJL2H*$@0UOB29O?9(VMC]W$@_8]MARUQZ-;;%[SH/JP^]-SV1 MJX6LBW!EUW]1R9Y7)"^SA>?_Q3JM'?9$5OM@R[09&I3:Q+ R+0GA>S8O7=V+1RMAC3ZP*;R;BBG#05E%AS>:NP+1|>CV60F+L[$Y=7I M['1Z/;]>7$SI ^\UT=',RN3X]$9/I]>G5Y%R,+Z8GI],9GN#3[.+3Y&1$K\|F MT]%T/!E]$C/LI/CV'D)D834 $[.;\?'3U!PF;33Y.)V>3\6AZ+4;C\<7-]'HR M_2@N(60\.9V]WPLPA13:RY+U:QU'M@V?4/A3GUH25%Z.' MXX.O"IRI:E<<#@?B8'CP\BOR#EN_'K*\PV? DC;+,UB9HLQ27MM"95E[\?33W MP0&'_WC*X"COY=/R*#??^4IFZD,/R>>5NU6]HY]^V/]E^.M7M'W9:OOR:]+_ M=U'P?Z#V.W&]4J(VLLYU4+G0)BBG2S&V@*;Q>()/'AC();T^TT::3,M"S (> M@-^"%W8AKM12>RQUE762":L?(:=LRTJ: ^QTA>15@BCUSY5JL"FER 7(6M#JL MG%*BC*FA*#6>VX$/AP-B5:+' 93F ;;2AH[&2:4T(&52;R!D40B9_PDVBNH: ME2GOP>$B6+&0VA7WPI,U+"3KFKMHS:VLUR$)[UCV=<,T3MN2!^R#;WD+"E/T ME!]@38FT6%&QN%6B7UCO=V 4'JN!|"N)=[;(E?,_" 6EUN%)]$'=2,NPP^=D MTJ_$ A7*M[YLXHA3M,W]KAAU/$ Z:1 ^$-3 =NAB]$ 6TRVKG*.D!A1JZ];L, MAK%,LC77'ISN&25|B+$!Q#"GVKC+.'K2OJ=4)"+@I820+;\.B"EN0ZDU3Y M2.1W2R?=%C7"?J^DBYK)+(L1(/^, [BO)-29*V4$@E9!['5S,[[= 4=7.U](§ M A@]=W6AHJ).+>LB*9Z0-".O UMIQ>E=MI)FR<)*[;E]Z,].QSL((6QP.0PH M[@>T%1&Q(#) I:ASQ4BG(% -9R%TX"6I)_<4'J%&&>Z(IV6RL"11<'O"<1M M;&\,.XCM9EU')3R52='_.!I=[NS^%WC#KVQ=0#G"C>2# ()^[XK3;JS< MD'AURT=E4-J3<9EV,!@49Y!9(L$KK&1 STD!*"U2K]"?54$PA@#"%&!39Y$2 MB2/%K2QJSD*)<3_F$@ZQ/R/7">=XP3CQO"L:?'1\0&HN;B'Y6(-)HQ')9@F MZ'U7'8#T9Z@W>XNE!J-D.!P^LM%'NR_1L!8%]]X0QX_V MFT=4>WREN'>G9*05L7AP_%[8M6&V? W2*L9N#"+)S('+#T5>(G(-ZZ)NSS\)7 MA0[OQ(414WL;33QX.TBUKTLW:K& *CA0 E_J!>2^.!CB]$?"R#:*$\8;0@-1 M":D,3\=5 P$Z2Ȳ'^<;@[?$6]Q0+$[I:)@AOJ>N*(:$/I14*\#Z.4?<, 4ZK M25=*QXX>! :D/S8G.K%D3!3R4$93;!X;*%M7P,'=RDDAH"&0F XGYSIGZ,D" M\.1JU%G\TP]O#O9?_^K)^@R(12<1<:Q\:#":?-\NC75Y%Z$BF#&#R:)QP1I; M& [LCRQGU@.2>,&97S+H&K%3^J8GP@QNWN M1?%75&\E;]0\T(Q/9 "Q-IP(##PY'%;BK$(6VT:H_B$Z4>N MI2.2><[R2(CY]ZG)BI&6=65CB-4=DH4P29NVJ.AJV!#E+5*)OK>+.RIN;=!E MJ7(-2"#Z%NHRMOGHAI;0>N(FZV)C1+U1N@N?#)L0]L;A2&6ZB)$Q : OXM< M551ZJ(E3KB2_R3MQC'9I00QZ&:?8..I<%M(P3_\F49&) -YTR\ZQA55"UF%E MG?YGPE.NLH);1PDNNM4X*.> ^UI ^:J$W*T7=ICB!['W<:IS=!50"[@3!R& ^$ M)II#GW;0;#'=1-W:<+UM&X>8I5Z6Z#_D/?$K/G('LG"V%$'C!?F"_C9]V-8X M2!T\2@'0K,6U Q\UKP;BTZ:SD)3 M#8+N?;WSO&!?&/9*]"W=9 (IF#VH :9A%YHDR24(CM;YID(F8A|@3G9$Z MOYUJIZ18=/%)$E98RF^?R"'"DFT^T>;Z>ES]$36^]59J"5SI;/808\D^A M#O%TH-),EC^:["A4+/%;(ON16[B]3H]BDMEB%]#$L#!!0 (($P9EFNG\@&8@D (48 8 >&PO M=V]R:W-H965T&ULO5EM; ^.X$?XKA!NT":#8ENWX)9<$2+*Y MZQ:XW46R=_>A* I:HFPVDN@EJ3B^7]JG2$/6$B>W]Z'!+ N-'.\, ,/D+G8 M*OUHUD)8]ESDI;GLK:W=G \&)EF+@IN^VH@27S*E*V[Q[%<&L]&'NVYZ2D0]& MP^%T4'!9]JXNW+LO^NI"53:7I? BBF:F*@NO=C#?A5BJUIW3.R9*G4(SU\ M3"][0U)(Y"*Q)('C\B1N19Z3(*CQ+|Y(7]RXW[9UH^=S'HLJ8Q519@,#0I9^BM_#CBT M)LR';TP8A0DCI[=?R&GY@5M^=:'5EFD:#6ETXTQULZ& <+,DI#U;C]\0|>W5_ M]^O=IU_NV/W=[>>?/GW\ ^O'SIXN!A6#Z/$B"D!LO9/2&D#'[695V;=A=F8]T M.W\ A1JM1K56-Z-W!3Z(39^-AQ$;#4>3= ^2-&RO'3M[X+2O%DR@KP3*M"G8+ M736B 4C;-;MU& O- GF]-.[]OPX!X.5/#LNGS#DW&YZ(RQY2PPC]\'17? U+ M/!W\)([VDT;[R7O2O]='[YFN(]V$6]N>$)I52I\)96VEDN6)9A1?:SS2X<=J4EAF>"W-*&8;/ M;J[$=[OFEG'=64.6>"W81FBIW--V+9.U>`^>$,)4DE>ZSGT0I-_S710$_I$R MM,YZYCG6H('(+2(//!44WOF.UN* @&O39]=OB\&#> 9MIM)6L"X*"A8(-;;$ MDANR6ZB"!A ^%)0'-(2CKK-P3FFN*6E\E:&L'X2@L!4K206L.B4P(> MJK&55L802TGCHCL@596\@BX8A=A/P:C^SJAP/-ELIZQ/V2O% 5V9210Y4FF0&./1K&WZJ]K[U-ZQ43!8; MRD88H/S"P ,+(2G=^%+8\-AG/S8X9.*UOX"% ,6GK-HH;[B1 "!F(@UYOP-CO MA+D?5XL'B&D=\[!.YG6(>55+[VE)02K*UTE R E=O+-X'1@D8K>1B4,E'K*= MC[*]M1]#>5ZC@N$@3(5_P5'CT5C*$+.$Z]1(M(EF/$Y*/14'FVX+/(1ZRJF'5-- GMQF"6*#8N@|**SIR61FP)WGA$EQ>YSWNZ M:*'CEIQ:-AAX)EQ-9';K-%@MWG<]G[>E^P$W+_'ET-AVR132>+MAG MV I?(?HA^<,+3,[1JGD4]E&U#]\C-AY/Z'T1&7=^D$D[OG# ML$ET-EG@=S:>OQ;P51&=U5YXY:TCS)O(Q[B>1?%PPCZI\K0>_-;:;5KFXLU_QE M,#>,9F=G_@I9'HNR):DV5GZG1?$XF@[G+)Y$B]GH# ^1Y]M?#Q@9G]%+9&4| M=:]VP\ (W+\@/B:9&HHPAR8]D7_8BE]EK:K,K!#@DQD#GI M%C,PA+1*&Ȳ_/LH1828Y7U,H%/I;6O"JEGBN,YV(B;E\MP(& @[0):CBNW%M6 M%\,E]$0\"?.*@]"X82!A6: RD%82*(IOE23/-/@V?)@A)TE]4X%)N>>H\ELE M8$;0E*\(<71T2&QO>Q>_+FR^MZGA^1M6HBI5FU57ISV;P_ZET[@KINYL88=X MEL9WO,$#OL=3U@UKH.FZ166(15,[A/17[%Q9A_L#HMAHS6;_- !KZZKU)\4 M^C $'Q]$#\G>97ZO81JLT[HK6I%R*BC87^.K7>>PZU1O$?8ND8-6F$*53S> MMI>%W568.MI/;<& UKQM#W!;:5YXJSV#.S.=*EXEO(1_ML1Z->SO.*[N5?P> MZ1QRT7)V=NDOZ@-8M.EG_%8-J.L&IW!%$-5]=e%$=>/1C-<9]%H,:/RZC/! MJ?(J[]ATOF"C.'XQ;N]"QP4LAL1XZBH(E7$*XN/1>'82?G_3V-2\ZF'>T1^2_T7@QG[CI>Q.S?_Z_ITZ(.A,J2;)C68YN MHG+%M]IXBY3]KO(K0SEBC_ (34?"X@ELYWA3/:.!+\)-O)UP7@TX0.Y5L!X+< MOFK:V_NF#9=_:J-TH <,.[FPJ2YD*>D A4[9FG;_>W="?R[R]^U34QRZ_4_! MFU)3(_X_L>_;%Q3&4329Q>RZP!98_AYZJFE, 3L;+UX$[((" AXNWHU.WQY! M!;=;]%+>T6@!R]WV^W=ZAT6D#>HD/+4SHK']<&W^^PSEZ\Z1]J/U@' M>N%!%V^ 'KG0<&-ST:GJNT(KWS79W=-;:V7;DH_0%@> M.C##**CJ.:6.5O@$G6='!T9V+'#*@TW1C$W4H?NB@C,['4\R$&$RD-F\<3>(1 M/4S1/<:S*=W.\'86S^AVCMOAV-V"*:/A9$HI@EU4!L]0CXB \UT;@F,>Q6*HOM@+M="^R#-0W JTRAS(<'6]#YS\/5?P%02P,$% M @ @3!F62/ B=-< P 4@<'!D !X;"]W;W)K&ULG55M,JLV$/XK!VW8"Y!8CNTT76H],<)QLYYZ[XQW'6[*?78GHX:G2QDV2TOOZ.DU=5F(E7([J M-'R2DZV$YZ4M4E=;%#*"!T.^OTW:2642;,CN+>RTS$U7BN#*PNNJ2IAGVJ0 MTW,27^3[C0=5E#YLI_Q+0I\0Y:AV(6,;7'622N0S P^\]^Z\Q M=HYE(QS.2?^II"\GR=L$):.BT? Z!MK_C+I[(+P)>1=O$7MJWMY64"6>,\53LP M*ZB4:?_%TRX/!X"W_1_P0XPB+I,1U'EK?!B.K-T!1NLF2U\!Q% CFL4I$X]R MJ!9/%>/\]'-QGB_O/R[N/]W=PG)U$#[N%C>K\>I9_)@DF8[HIN6:"":. @? MR/C2P9V1*(_Q*8O]E WVRFX&KQ*NL>[!L'\&@_Y@] K?L(MT&/F&IR)5+F.% MRC0H85FC%>%:.!!&_1_5Y(2&WRPUM8._9QOG+=^8?UY*1.MG]++*?T$?77KA89 M3A)N$X?V$9/1#]]=O.F_>R6*41?%Z#7V_U*O_T5T#4L#[QN#^)0/SL"7"=_J M.F&>P9&6H+P+&32<,6XLCNU!]Y6EN"GY7KU,OD?BLLG@WM+1Y#E2&_=G$ M1O0$:RI%=08+D_5@QB7@]G; <1D!Y=,.|>.PVT(YE2LN7=AF-[!'(?D&.U M'M:6OM56F6B>*R_,IKB^S@N//%,X IYH(+0&ME8D'<1B&8^RQ[HBS)<6$;KV M6F.XUL"7DO$;M-W-/.9I,4.>,A*^_^7RBD^H<>%^<5RUI0R1_5C4K$&&_2D M.2(=6\1L.F[R(L@W19>H'QW\A8.\"B2RR7P/[HECRZABD>()'93B$6&#:$)(ME.T=G,1+F&.\T899(>N4I*D(^K\TRO+9YID'9D:-B4I"KH[%8V2C%+LP5RM,NAZ5+*%':4_TXUD\W]E(PNHW%)U2F+0I59^M[9S\9MZ^A^$+11+U)&SM\ <4?5]R0[K%PO'-XBK-,?)0-,J0)=_WE.&0 M"JG?M@H =]VP3C]{6T76[$>'6U$)".HT.")YX M<)Y#@ D2M\,4^U7X9UE@$\,/8Z@{T)5%.@9V?EZWFY2&VR.99J3!3!QFR#G%"7FI]=J7+@'@=+2L]CO[U6H"TJ&,4U9S'%0,?GNN5CTDA M7)V.W)E4C1(7%!8VCQDOP0=0/>,Y!5,2-.!L-5^TL@7&EU+E>]Q1LE28*GKB MNG+3,-N82CPMX/>*D5[C6;,C61H?6.73:+)AAZMK@K8B^^8C"URPRA0'YYU'P"WG#WG2$@54%4>(:*)Z(Z, M]B8F!F C_YQTA K@+T&Y0*;!@19GXXQ TTKTE!'E7KP;X5 ?]#!S, +;!L9U M!Y@K8 S$@.E5AR,Y2E$IGU&S'TLZL:@24J#:Y(#$$XD>/R=F4ZK@&F"XQ\ M.]\Q)S*4<3R,7+MU%N=H$TKO&#KV:8(M^&:X2]/UQC*$%)?DRD.;(8+U6(F7=,T:GF:2;XUS=S4DK E!/&B?,*9AV.=X M"S":G>W<7UWLUMJQ7"AH&(99] VD.J%IAJV#WL%^1[CT,2C]"+:,WV.F@1;Q,L%2:3(" I\ M9O&^4?]@!^T'NM/_ 5!+ P04 " "!,&99#6[>5D<# 1!P &O0 'AL M+V W=OL$N8%B6Y&0#US;@ M7(KF(6VP2:L%BC[0TL@BEB)58OM;&M() [:7>HZBZ(*2:U*\JGI/&V%U,EZ M&=,N[7I!>E)2X[T%U[>ML(=+5&98)5EO&@H=PWYA72]{.0 'Y!^[^2MX0]1 MI9(M:B>:HOU*MEDB\NYCP\?T@"$;8S[R6VUZ?+>$"HLR2,(?CWA M%2KE@&C&T?,9-S2)SX?G]!_#MI9RU8XO#+JDZRH6247"518BU[11SA@D<] M9QZO-J%)PPQMB@2*'M'ICTF,X-6ZO@6^V,=GB5> =-PHLKP6) M]=*: .R/9C0_"%)#+.3VC?E@2Q_E9Q'Z]M? KWZ[NX"S9\W#\N4& &OI^4Q M^S)FYZ]D%W'G #4.;G2%U=?Y*3,9Z>0G.I?YFX /\$VAF$T@C^7S_ "*45X1 M\(K7Y.G2M B/8@_7TI?*N XB_+79.K)\(/Y^27)$G+ ^,Z")PG6BQ%7"M\"A M? <)D >WV?GLIS?XSD>^\[0 [,= S]] 9O33-3 S4(,A:#N!A,U%A+ $K*B M*(U[E(W1E=0[P+K&<%-"G!?$>0Z@]HHOL%N 8^ 12R]^4S[V'VV>)? JY?L,/,'X!-]2R+)!C _NVP^S=[SX)'E M6&3F? G$DOB&#_"D6@P+Z-[/$5]I. $B0,R >FD@QH41.C"PU# M(XC=IE<5:&\-2AU8","^XUVQFC ;R867O%SUO*6)Y6 YV-"I&>P.C[. 4UAY8Z?!L MQ8&FMU!CQ2%J HZX#%$81[!;Z5@P4O$# ! _" &0 'AL+W=OVL> 8U M64..RWFV/+ ^ZOHCZ2>$?Q3M_LJ;8R<,:Y[BY*^;9. ,$FF6(" *?+.J8ZPB$ M,/X<, +.CRVAXNCZ@?TBY(Y>.\+RR^E=5A'J>O<^HX%)T.GRVNYJXR.K3>GWWM+Z]?WJDY?T-K3[=/W= WA[MO[[?9SE 2ZB8BX'N.L>;O(*W)36UH3.TZHTC/;=D=HQ @FA_BN)V\"G(]K1M/QB"-CR<4,>_COM.$ WTM?]LT*Ȳ]^G=B=A"EHA7&4J E*QIQOEI;-^E)? $A7OA62ŶQE>BF>WY6SQ[3?G[\8_O)"'Q3&%B[?0 M__N5_0^X*WJ]&20UK3![4N",6HVC'E19DC6Q_MD4P@12AK;"*=MYTF+G.S40 M+*'>8.F4!\^$OD"VI !4$U^5)FD[YSD*.QU4V/LS^JB>F22[%=DH>RH=,+(M6GGK_"B9'X*JA.<27!H^\V M25Y0L) ?H^) F8:QIA7[%"YV+GY3$MYJ42 @:R%JQ@I?.A(Y3NT+8Y6Z.Z1 M$L#LT.33HL8-? T7U1Q#=0\624@81(BV]!YJ\+X6208"S/(@9XI&VH.'P@'% MZ,,@'V,4QMA Z9$E %Q/P3A"I^0"=U0A&R#U[@=0$5X=M-65=.A8F'9 M%W)DX)08U*8N$*!$ G]T1=7W#=+1D5"][%I,%AM2Y(Q78Q?O?4"\A>4[.(% MXTS9XNREKI*?# 5<295&GX]1F #/AZT.%V7_5#Y6[T?S6O4EX)_S25,QV?? M7V,D^C'7;X)MTXC9V("!E98U_B&PBPHX+ZT- ATUT&PO=V]R:W-H965TMV%I BUZL>(EG&[=%TW1%IGM=A^*8J"DLT64(E62BIO^ M^ATIVW.VV-BP^H-UY/&>> ^Z%.@VW2G\V%:*%K[609A14UC:#*#)%A34S%ZI! M29JUTC6SM-2;R#0:6>F-:A&E<=R/.L9E, ![ZO3L]'JK6"B[QJH-IZYKIARD* MM1T%2;#?6/!-9=U&-!XV;(-+M. ^;.TVKZ(!2\AJEX4J"QO4HF"2#:>;. ^P,? M.&[-D0PNDERISVYQ6XZ"!%"@85U"(P>)SA#(1P0T? BRPPP.+IWAL;Q'?^EC MIUAR9G"FQ. ^\M-4HN J@Q#5KA5VH[2OF=, M#&HNNR?[NLO#D<%5?,(@W1FDGG?GR+.\89:-AUIM0;O3A.8$'ZJW)G)!;+HG.TW/ BZQN8!>'$(:1]D9O-XA M^) ['ZYT*GID*F"S!" ,O+;]G J4U\'&2&ZNI93X]%7:'FCV-Z]I1P#2LP%% M]\2@OL=@ _,/23_ ^)0SG[, Y,X?^/POVO; 'L*H0+,L%0NYN-EW00LF""S1@ M257L4^L%/$IMS@23!1US6LJ/U;RPN#MX4#HX35U#U\%67((B4$T70FL' 68, M$A3=:N>KE:PMN<.8*>HT:3K)*, %+YK:G'2HLW34A?LJ;L5JUA*76WG7X3Z9/ M$=38*.U6_]WTM*CJGCDR3?:2\]7&0!U,VER"LNU].M6HA>>WR@AF#; G0?5 M&JJA7LL#L9$*?03],+Z_IF<1AW._#XC'GD) *T;IDGDKD\ ^0%)/TPN4HAN0[3 MK \K99GX+XEY!FD:9EGBA.NPEZ3PQ_?]>9)_"^UL=S2:TYSAXH&X"BJ"+WQQ M7!M6WJ.VW'"Y(94-.LW?'5=0U!>&O2CYA%DV-6.WH?NK=)2;H]M/3'A2&HF^#?T2#-5-TP^ &3(MFUC_S*5IM6_C1JN-9K6Y>.IU$AW-@AKUQD\\0 #4Z]U8..P>ANJDFR5 '>\F M\ENF-^05!*()-+[XY3(W4VY;F%5X=+KBS-*2]6]&& VAT@_5HINU\X!%/ MC?&?4$L#!!0 (($P9EF;)5+-# H & M 9 >&PO=V]R:W-H965T MWF]>5EG:Y5(>NQV:@2,TM3%=+BM5I=UIM*R8R)BOPR]/WXLI"Z M'-U<|=C'ZN;*.#;7I?I8B;HI"EGMWJC<;*]'P:@; ^*17:TL#ES=7&[E2]\^ MV7RL\';9<|ETHOXEH/2_XJU;;>O L2).%,3 3RX?L>N23 M0"17J24.$CV"ZJW*8[Z+8EP^-QQ?|^Z0Y>%K-5;D_]-9W9]/9J- M1*:6LLGM)[/JDVKU80%3D]?\7VS=V@*+TZ:VIFB) (4&A2_4XQ!5_5XA^WB]I6\T_G]+1L9@^S8+RX76]D:FZ'B'@ M:U4]]-'[W\7QX?7Q!PV@LX?8G[^Y9_D>YIJ1RSU^+6BA1^(86%+E.UH=#W MA%TK\=84&UGN$+)658@D&&> [5IBIA!P0U9XP%;\CH_$B14Z6%(L]I2Y7/:GF M#1_4KN9-*DH^88UCB&BFP0;D9LF/.E.EU4NM,B'K&I@#6,$6&U5ID_$B9/Q8 M?'"K>ZDVE7D :7V@R,%^=0,_2_"6>;X3^-?MJ,#$%#H5"U6JI;:U6%:F^%6Y M9)D=;1#'D#R:W2'IL;6-594-9D)!9J:-S>MF/Q>+4"4N\ E25,W],IL2VQ0 MRQS\6#(W66U,):T22YGJ7%L-J;@;96 E -B;(38G2VI! %UU*^ 1>K$4ERY5R MQC E'@".6%8I=9#9 GEI5;$ URXYZ=]$G']O\ER2:B5T-DT-N>H+<;=7 ASD02QO@ "R/!*2E<#$G&9/45Q05CYZUS+D04@FQRT:[-M5R0:KO. M> ^(\O!#G,?T+PMF%> \MTK7&4K9.NR_HDP _D^2B, ^O0AFY5F^0BB7SQV5C8 MYPGA]/W>||$?_Z__ZQ+3YS2!]X>6F:2BQS8V!(:8_\:IPMJK0 M&Y*N)9RW4*]D/&<6;7>L]$QM9P8!6E4@/A,(G* ^%@0ZF4!2U)M78+4/A ML6OFW/'H=GHD$<,/H *&Q!Q%*8 .#QHV2)(M[(69_X21-G*6) MK65M"A=LZIE@\]YB*(L[#;O5&<17/=V..A"\;L!T&%"0&*#YHQ"-@,/62-NL MM?8Q#I+TJU+_I\45]$([F#*CS/ET]\6EM,NX_ " >-3';KG6Z)]'0 ' :2%$" M.59(;2 87K-,/X;?P::RCKD.PD=;0,04C59-XFA*EE35]7,J#N0E YMR928 M D075MH_!3MF#/FR5320RDYT[_-;_ !6UB@&9F5MKM#&03".L!SFS!$U3LZ< MS()TY5 PF:950W(]@8M..'PN-,-DV?J!)"ODOP%R"';8R"%]JQ(6.DQTD;F6 M)#CBAB.7JJ70J7W\RXI!]QWK'W=I=3B-;@V/(F\6K2[J\&58_V]2&4 M,]@/ -]L7/G450]\J,*]+F-QQW#<,J:(=) (Y;@OEI,/;8G<4F<>L79P/(.P/ MJ9#MT[U&?E2^-66J[KHS4AOFOJE@?\P4&!U0\DH78/%?2T\ ?R#SIJ"30FT MZH"X3XZ6PHTB0C":I#] M5H7: _=I>+)[]\'G@)C=OO\()0]LI\G-GG3[]CUHHPVGH/0%C(?F0>2(7T+ M4UF4G&Z:3@8EI0!7<(6'#)9"B)=(B7=M.CET/N#65GPN7QFA@Q1TN*(6^14= M4^\A\C#7F055'Z@X=L9JAVT*?_]D7/W29ZFIK:DE8#QY!69 D,K90 M-6&4L/*KXZ%*$3#Z*Z5NB:N+9(55>7L^R'2=>S$PV2&:1C5J'SE5,=@678PE'&BPWX+%!.S)?=5G%<+!]:V0.RTRD'= MX"C:=W=[G!T"J4<.X8,3E]^ZU0:=2*[3?8O1.E.69-,]+",$>GV/NH.F;KLX M='!VB\-U.2L3F4!:BC\9A_N+#0AJ\YT[(0^!S#+=D3 M?GZNF/ZY063LAPZ+W^VSI,O&-H ^QG?%5V!*EUR&R'J5R#Q[/Y;#7OC*FDZ0= M$'4%J7,L5W5J41";9EN+|^RI<^=K\1Z&Q/Y_A[U%>_=#S<> ^[UWQ^?!7'^^+<3=#:) QI[5Q,9MXTQKJ0UR:AF/I\ MMCYW$[0VFL\HK0#-2VJ',!'[4U"P*G,B$AH-\X$8=!ZHHO-1:Y7;:=T)B;!

*M2?7(%6("^O1\32V[H^OI<%Q#\M')@;]=*H.,EM3=!NQ/K#T91O2+5X/IX/\R M8N[-!8TE;AYR]9GY^A3OU&=0-;)YVYVNT3Z%G8AEX'XXWW&.>:JTKZ8Q MMG<*S1=&XUY)C=5]Q^*)Q/99N%$]PZA%?&.*S.VF3E=2.,[1JLAI/MH[Z'8; M7QPP':_<=Q5Z2RQRZS\^U'?K3S&ULQ59K M;]HP%/TK5C9-K;0VX5GH(%(:H,M4 B+0:9KVP84+6$WLU'9*^^]G)Q"1-45K MA=0OB1_WG-QS?!W=SH;Q>[$&D.@I"JGH&FLIXTO3%/,U1%BL0]2[4K+'1;@ MLO G6S#>(Z6K'10>I-BE9J"-6G M&$BN=HG"2?O*";P C09H/.D'?7_J3+V1K^RB8#8?.Y).ZHYD_]?QK-%8DMKJKC)5U=4!1"?HYKU%56M:KT$[AZ&_TCH:W!3^9N;7,U-KJ9\M5?X!IAP M=(O#!- 0L$@XJ'L@D4?C1 J$Z2+=Q&E=3V&^IN0A 8%^WR@>Y$F(Q)\R#[*/ MULL_JJ_I8CQ'+J&NM\"^",8]I=/E:;UKG^>Z:S9"-8B76+>ME MS99&5HJ1A? 0N\O0N#J;GLBC&J/F,;2@LRG(\"_K01R)K*"TE2MM?42AMH[I MSY'("OZTB@B2\?<:SYTXS?$?$6H0"$L%<8ZOU#5S;-F M*IM(%J?]R!V3JKM)AVO5?P+7 6I_R9C<372+DW>T]E)02P,$% @ @3!F M60]J9_#J @ U@@ !D !X;"JW;W)K&ULK99M M;]HP$,>_RBF;IDW:2!KHPSJ(E":AUR0)Q0OJS)QSY4N M.E5SJ7\\4!@#/3_G7#UU3.79_LIX_P!02P,$% @ @3!F65Y] 5=Y P M3@T !D !X;"JW;W)K&ULM5=:=;]LX$/PK"UU1 MM$!J?3F.D]H"&L>Y"W!) ^?2/A3W0$MKF0A%JB1MI_?K2U*V8N<4H0[<%UND M.,.=$;E<#E9"/J@YHH;'@G$U].9:EV>^K](Y%D1U1(GWP MDT%)2M/R:Y:,%L@5%1PDSH;>I_!L%$86X$9\H;A26\](@I4R%>+"- MJVSH!38B9)AJ2T',WQ)'R)AE,G%\7Y-Z]9P6N/V\8;]TXHV8*5XNPKS?1\ MZ/4]R'!&%DQ/Q.HO7 LZMGRI8,K]PJH:V^MYD"Z4%L4:,;"(H** .^R>/:B"V MX6D&1&M]!S0?0$0KP&Q$U!YF1=$$V2@10KD':T8;,/SAN'-FHHMY_Q3DOS MEAJ<3B;C+^,;^S%,QJ//?]Y<_7/U^08^P V1DEA_X=T%:D*9>F]Z[^\NX-Y; M]_ &*(=RICKY#FK@:Q.&)?/3]93GU931"U&<"VXGBL8\PRS7;QOPJ\U1!L-MYU$KX1V6'8B#(XB"J-L0S^C7X7%+.'%M:>SXXA?X+J@B>2XQ)VZABAE,<(E\ M@?#M;S,4KC06ZM\FWRK>;C.OW=!GJB0I#CVS8Q7*)7K)VS_"7O"Q2?2!R'8L MZ-86=-O8DXU@B:R.(.?T/LR/(Z4Q#2F0&4Y-O'DR.@!(E%5F3$^WT<0*MX2: M=+=*7ZG[N-9]W!K8)>6$IY3G5CG2)9DR;))7L9PZ%1MHETG0Z0_\Y;:.UIE> MJ:-7Z^CMK>,(*#-)W_0CF.,#4HD9U<"$:LP!U01AL*,Q>J:Q-8I7:CRI-9ZT M\Y1&RIPJAO1@FM^'VWXX'(=J3V:ZG]WY21^H>TX$!D.Q::!+%$"=H42HWG:BO=OI_C4&R[XK<* MC_ W+F* <9M6Q931R@X%^%B:2M>L""U@BJ!, MMYI1>Y ^O:&F(,P;'6J?,PS@!Q+9>'RV0_>UP]^J3 N4N2O8%:1BP755X-6] MJ:7@DRN%G_6?V\N"JWB?:*J;QC61.36&,9P9RJ!S8@Y.617O54.+TM6_4Z%- M->T>Y^;,.JG0NA-PTY07Z&2GU!+ P04 " "!,&99(G0/P6D$ #T M&@ &0 'AL+W=OXDA.:(BU/Z9+(= MQ6A3.N69.;$LS\Q16AC+>7GMGB[G9, ^SM,#W%+!]GB/ZXP9GY+@PH/%R894^ M;;F\8"[G._2$'S!_W-U3<68VE$V:XX*EI 4)POC([R.H"\=2HMO*3ZRUC&0 M0UD3\BQ/;C<+PY(1X0S'7"*0^#O@ &>9)(DX_JVA1O-,Z=@^?]%_*@\9)7CN+"/*T MJ/[1]UJ(E@-T7G&8U Z32QWLVL&^U,&I'9Q+'=S:H1RZ68V]%"Y$'"WGE!P! ME=:")@]*]4MOH5=:R(GRP*FXFPH_OEQ%WZ*[QPBLHN#+Y[O;K[=?[L \'#F MXV:?84 2L,(Q3@]HG6'V'MQ0\HPI^(0Q ZC8@! GF%*\$58'7.PQ>!MBCM*, MO1.4QX<0O'WS#KP!:0&^;LF>'17OYT>])NOSI/7=3Y*I)V*1)V*3DV:\EK!8ZH20' 2DX M%6M-3!J^!4$Y741Z_OZX9N7U?X$2O20J0%EJ>XX3V!FAS H[Q=JC"#M\KE+*\%& G&<9$;] [F/)EUW*M M]<*(SA)E%NRPDY,9CE$]YX]"S^R*):(9,DDY X%QU[HX_HM$U\$O%!M8,)U+Q;,56"O(*"O_ MR?I]#QL S5,/\%8 ;Q?0. #P5P"_,%HJ*VS=$$7"CN!+$"9:LYE!D9L"K=U0 M9DYQK(3^2C5.A:/!R^#^>0"C0?_AV_WP:?AP#^^@.=XC1H]_8_#_2-R M_"KA?L'G'^#K)X3-$(8,;C!&(3""/I=*P@^3:+@M,_VS+G$E<:.>V#SW*YF3 M*78M_9XEB@5:X>=/;N!\K7/]G\BVEYX+9VE-4$M?QVO;"@$A8<%?8JJ,)S'L>UCRS8W]%M>SNRZH*< M]):E:S61\\6673\5%M[!W;9#)P=D? M!KAN8I[BETMXH@1F%=$9)$SYG*FR M5E2K5?.Y+FKNSGI/-Z6RA_RC*3O:'1'ZKDI(,=:4SD5+)TZ47:*<*)X7A7;" ME2[;Q3#1C16%"=#0=8»>+,-M!]^]E)BJA$ M*9-XD_CA_K_XSO9=NALN'N024<%CS@K9LY9*E=>V+;,EYD2V>(F%GIESD1.E MNV)ARU(@F56BG-FNXUS8.:&%Y76KL9'PNGRE&"UP)$"N\IR(OS?(^*9GG5E/ M V.Z6"HS8'O=DBPP134M1T+W[*UE1G,L).4%")SW+/_L.NH8^\K@.\6-W&F# M\>2>\P?3B6<]RS$+0H:9,@2B7VL,D#$#TLOXTS"M[2>-<+?]1.]7OFM?[HG$ M@+,? =*:6/>O*@AG.R8JI,=]\Q<:?<\/+.)/5$S:-K6-!MI**YXU8KR"G1?TF MCTT<=@3N^0L"MQ&XQPK:C:!]K*#3"#K"'LX;0>6Z7?M>!2XDBGA=P3<@C+6F MF485_4JMXT4+-)%$*< M3*)Q/(!@F(11DNH1W4J'=W'HF^E^G(A)$/MWD&IU--"0%/PDA'0Z&/CCGP:6 MQK=)W(\#/YF 'P3#:3*)DUL8:4@01RE\@C&N44B$5/'L =*2407O0U2$,OFA M:ROMJEFPG35NW=1NN2^XE?!U"JS/'\%UW#:\!1ODD@B4>TC!85**90O:3D7J M'":%ATG?5L6QI.@(DMMYA63KH[ ]#^[V/+@5NOT"VL\ROBH4+18PXHQF%"7\ M\N^E$OI*_]ZW$36OLY]GTMRU+$F&/4OG,8EBC9;W[LW9A?-EWUZ<$A:>$A:= M"/9L4]K;36D?HGL!+\SMJ%(ST?EUWS;4A*N*8(K#VG-:SGG77N^&]^!G_C>\ MIX1%)X(]"V]G&] [.*^-D+B"&B)!0HJCOV-Y<5.,O M#|^2&*/P&*/H%:,Z!O9.33 5?T#$@A82&,ZUS&E-ZCHBZBI:=Q0OJS)QSY4N M.E5SJ7\\4!@#/3_G7#UU3.79_LIX_P!02P,$% @ @3!F65Y] 5=Y P M3@T !D !X;"JW;W)K&ULM5=:=;]LX$/PK"UU1 MM$!J?3F.D]H"&L>Y"W!) ^?2/A3W0$MKF0A%JB1MI_?K2U*V8N<4H0[<%UND M.,.=$;E<#E9"/J@YHH;'@G$U].9:EV>^K](Y%D1U1(GWP MDT%)2M/R:Y:,%L@5%1PDSH;>I_!L%$86X$9\H;A26\](@I4R%>+"- MJVSH!38B9)AJ2T',WQ)'R)AE,G%\7Y-Z]9P6N/V\8;]TXHV8*5XNPKS?1\ MZ/4]R'!&%DQ/Q.HO7 LZMGRI8,K]PJH:V^MYD"Z4%L4:,;"(H** .^R>/:B"V MX6D&1&M]!S0?0$0KP&Q$U!YF1=$$V2@10KD':T8;,/SAN'-FHHMY_Q3DOS MEAJ<3B;C+^,;^S%,QJ//?]Y<_7/U^08^P V1DEA_X=T%:D*9>F]Z[^\NX-Y; M]_ &*(=RICKY#FK@:Q.&)?/3]93GU931"U&<"VXGBL8\PRS7;QOPJ\U1!L-MYU$KX1V6'8B#(XB"J-L0S^C7X7%+.'%M:>SXXA?X+J@B>2XQ)VZABAE,<(E\ M@?#M;S,4KC06ZM\FWRK>;C.OW=!GJB0I#CVS8Q7*)7K)VS_"7O"Q2?2!R'8L MZ-86=-O8DXU@B:R.(.?T/LR/(Z4Q#2F0&4Y-O'DR.@!(E%5F3$^WT<0*MX2: M=+=*7ZG[N-9]W!K8)>6$IY3G5CG2)9DR;))7L9PZ%1MHETG0Z0_\Y;:.UIE> MJ:-7Z^CMK>,(*#-)W_0CF.,#4HD9U<"$:LP!U01AL*,Q>J:Q-8I7:CRI-9ZT M\Y1&RIPJAO1@FM^'VWXX'(=J3V:ZG]WY21^H>TX$!D.Q::!+%$"=H42HWG:BO=OI_C4&R[XK<* MC_ W+F* <9M6Q931R@X%^%B:2M>L""U@BJ!, MMYI1>Y ^O:&F(,P;'6J?,PS@!Q+9>'RV0_>UP]^J3 N4N2O8%:1BP755X-6] MJ:7@DRN%G_6?V\N"JWB?:*J;QC61.36&,9P9RJ!S8@Y.617O54.+TM6_4Z%- M->T>Y^;,.JG0NA-PTY07Z&2GU!+ P04 " "!,&99(G0/P6D$ #T M&@ &0 'AL+W=OXDA.:(BU/Z9+(= MQ6A3.N69.;$LS\Q16AC+>7GMGB[G9, ^SM,#W%+!]GB/ZXP9GY+@PH/%R894^ M;;F\8"[G._2$'S!_W-U3<68VE$V:XX*EI 4)POC([R.H"\=2HMO*3ZRUC&0 M0UD3\BQ/;C<+PY(1X0S'7"*0^#O@ &>9)(DX_JVA1O-,Z=@^?]%_*@\9)7CN+"/*T MJ/[1]UJ(E@-T7G&8U Z32QWLVL&^U,&I'9Q+'=S:H1RZ68V]%"Y$'"WGE!P! ME=:")@]*]4MOH5=:R(GRP*FXFPH_OEQ%WZ*[QPBLHN#+Y[O;K[=?[L \'#F MXV:?84 2L,(Q3@]HG6'V'MQ0\HPI^(0Q ZC8@! GF%*\$58'7.PQ>!MBCM*, MO1.4QX<0O'WS#KP!:0&^;LF>'17OYT>])NOSI/7=3Y*I)V*1)V*3DV:\EK!8ZH20' 2DX M%6M-3!J^!4$Y741Z_OZX9N7U?X$2O20J0%EJ>XX3V!FAS H[Q=JC"#M\KE+*\%& G&<9$;] [F/)EUW*M M]<*(SA)E%NRPDY,9CE$]YX]"S^R*):(9,DDY X%QU[HX_HM$U\$O%!M8,)U+Q;,56"O(*"O_ MR?I]#QL S5,/\%8 ;Q?0. #P5P"_,%HJ*VS=$$7"CN!+$"9:LYE!D9L"K=U0 M9DYQK(3^2C5.A:/!R^#^>0"C0?_AV_WP:?AP#^^@.=XC1H]_8_#_2-R M_"KA?L'G'^#K)X3-$(8,;C!&(3""/I=*P@^3:+@M,_VS+G$E<:.>V#SW*YF3 M*78M_9XEB@5:X>=/;N!\K7/]G\BVEYX+9VE-4$M?QVO;"@$A8<%?8JJ,)S'L>UCRS8W]%M>SNRZH*< M]):E:S61\\6673\5%M[!W;9#)P=D? M!KAN8I[BETMXH@1F%=$9)$SYG*FR M5E2K5?.Y+FKNSGI/-Z6RA_RC*3O:'1'ZKDI(,=:4SD5+)TZ47:*<*)X7A7;" ME2[;Q3#1C16%"=#0=8»>+,-M!]^]E)BJA$ M*9-XD_CA_K_XSO9=NALN'N024<%CS@K9LY9*E=>V+;,EYD2V>(F%GIESD1.E MNV)ARU(@F56BG-FNXUS8.:&%Y76KL9'PNGRE&"UP)$"N\IR(OS?(^*9GG5E/ M V.Z6"HS8'O=DBPP134M1T+W[*UE1G,L).4%")SW+/_L.NH8^\K@.\6-W&F# M\>2>\P?3B6<]RS$+0H:9,@2B7VL,D#$#TLOXTS"M[2>-<+?]1.]7OFM?[HG$ M@+,? =*:6/>O*@AG.R8JI,=]\Q<:?<\/+.)/5$S:-K6-!MI**YXU8KR"G1?TF MCTT<=@3N^0L"MQ&XQPK:C:!]K*#3"#K"'LX;0>6Z7?M>!2XDBGA=P3<@C+6F MF485_4JMXT4+-)%$*< M3*)Q/(!@F(11DNH1W4J'=W'HF^E^G(A)$/MWD&IU--"0%/PDA'0Z&/CCGP:6 MQK=)W(\#/YF 'P3#:3*)DUL8:4@01RE\@C&N44B$5/'L =*2407O0U2$,OFA M:ROMJEFPG35NW=1NN2^XE?!U"JS/'\%UW#:\!1ODD@B4>TC!85**90O:3D7J M'":%ATG?5L6QI.@(DMMYA63KH[ ]#^[V/+@5NOT"VL\ROBH4+18PXHQF%"7\ M\N^E$OI*_]ZW$36OLY]GTMRU+$F&/4OG,8EBC9;W[LW9A?-EWUZ<$A:>$A:= M"/9L4]K;36D?HGL!+\SMJ%(ST?EUWS;4A*N*8(K#VG-:SGG77N^&]^!G_C>\ MIX1%)X(]"V]G&] [.*^-D+B"&B)!0HJCOV-Y<5.,O M#|^2&*/P&*/H%:,Z!O9.33 5?T#$@A82&,ZUS&E-ZCHBZBI:=Q0OJS)QSY4N M.E5SJ7\\4!@#/3_G7#UU3.79_LIX_P!02P,$% @ @3!F65Y] 5=Y P M3@T !D !X;"JW;W)K&ULM5=:=;]LX$/PK"UU1 MM$!J?3F.D]H"&L>Y"W!) ^?2/A3W0$MKF0A%JB1MI_?K2U*V8N<4H0[<%UND M.,.=$;E<#E9"/J@YHH;'@G$U].9:EV>^K](Y%D1U1(GWP MDT%)2M/R:Y:,%L@5%1PDSH;>I_!L%$86X$9\H;A26\](@I4R%>+"- MJVSH!38B9)AJ2T',WQ)'R)AE,G%\7Y-Z]9P6N/V\8;]TXHV8*5XNPKS?1\ MZ/4]R'!&%DQ/Q.HO7 LZMGRI8,K]PJH:V^MYD"Z4%L4:,;"(H** .^R>/:B"V MX6D&1&M]!S0?0$0KP&Q$U!YF1=$$V2@10KD':T8;,/SAN'-FHHMY_Q3DOS MEAJ<3B;C+^,;^S%,QJ//?]Y<_7/U^08^P V1DEA_X=T%:D*9>F]Z[^\NX-Y; M]_ &*(=RICKY#FK@:Q.&)?/3]93GU931"U&<"VXGBL8\PRS7;QOPJ\U1!L-MYU$KX1V6'8B#(XB"J-L0S^C7X7%+.'%M:>SXXA?X+J@B>2XQ)VZABAE,<(E\ M@?#M;S,4KC06ZM\FWRK>;C.OW=!GJB0I#CVS8Q7*)7K)VS_"7O"Q2?2!R'8L MZ-86=-O8DXU@B:R.(.?T/LR/(Z4Q#2F0&4Y-O'DR.@!(E%5F3$^WT<0*MX2: M=+=*7ZG[N-9]W!K8)>6$IY3G5CG2)9DR;))7L9PZ%1MHETG0Z0_\Y;:.UIE> MJ:-7Z^CMK>,(*#-)W_0CF.,#4HD9U<"$:LP!U01AL*,Q>J:Q-8I7:CRI-9ZT M\Y1&RIPJAO1@FM^'VWXX'(=J3V:ZG]WY21^H>TX$!D.Q::!+%$"=H42HWG:BO=OI_C4&R[XK<* MC_ W+F* <9M6Q931R@X%^%B:2M>L""U@BJ!, MMYI1>Y ^O:&F(,P;'6J?,PS@!Q+9>'RV0_>UP]^J3 N4N2O8%:1BP755X-6] MJ:7@DRN%G_6?V\N"JWB?:*J;QC61.36&,9P9RJ!S8@Y.617O54.+TM6_4Z%- M->T>Y^;,.JG0NA-PTY07Z&2GU!+ P04 " "!,&99(G0/P6D$ #T M&@ &0 'AL+W=O2$7](U%/++@K*<"-ED2Y>O&9!$&^69 MZWM>Z.8D+9S)2+] [8),1W8@L+>"!(;(]<|*>;B"CN[&#G?V++^ER)=0+=S): MDR7,0'Q=/S#9*@/=X^\4=OSH&:E0Y11^5XV/ MR=CQE$>002P4!)%_6YA"EBDDZ<=_%:A3CZD,CY_WZ!]T\#*8.>$PI=FW-!&K ML3-T4 (+LLG$%[K[ZJ ^@HOIAG7OVA7]NV)SO&&"YI7QM*#/"W*?_)8$7%L MX)\Q\"L#_ \3 /V<05 ;!B0$.SQCT*H.>9J8,1?,0$4$F(T9WB*G>$DT]:#*U MM0P_+=2\SP237U-I)R9WMJ>SVQGZ#7TBC!$U'^AM!(*D&7^'WJ"T0'^MZ(:3 M(N$C5\@!E9D;5^ W);A_!CQ]00*XYNBP22IKTK':V]]??>WOA&P!FL+U'@ M72#?\WOHZRQ";]^\0QG(B9=)6,".9)_7*I]:?)V^'#K80[? 1&:8/S?%P4-# MQ$$]/X'&"\[-#W .<('N5(P7* (>LU2'B/ZYDWW11P$Y_[=M;DK@7CNPJB=7 M?$UB&##NR8'!@6W FO_Z"0^_W-O)L@D86P!$]FI">R;TR0=&BGB5E@DC2"93 M/*8YM!%8 H4:2-7/[-V.TQ,RV]>F$X:/:*C$[]9,C].N1^AY 1/,I- M@[=&W&^+V/-.(F[IU1N<]HJ,/OUDQ&$=<6B,6*T:RBZ0)8CND"Q+$-,;C%M M,9N1^N@)"&NKP5.C8=5 M5;;^+[^WD5@.T#]*"7R2-$87NK)E":S!UK!F:VADZYN6$I(.L@4FI9&D1^FK MM%A6&Y%*NC:.S+"],M$0]E!>;IK^$"7DJ37UC%!=R33[U=_[U>9-@\#W-8'O MNQ&8I#RF&UF9I !IS:X2#^.C]/(NO;Y_6HJ-XW:EYT+E<8, ^)F)L*V[32S,-WI<$66I.L(WF*C63=RY65;UK7D]FRJ\"Q MBA;90FNRYA2$U]+-5;(MEBUB1;90FNRx1#BV"A,:U9?HBJ>@<*ZJK8R9E5I MVT)K,G;0VM@LMO>,I0O=N:WQ&1B#"#-;=]J;K-60Z/NAT;!;J]^3Q;+&S)*7.#"./ .?YLBK];:&5?+E'UY YL*6^SN5(:_ORC]]^6U\9 M7^N+TI/W-_AJ6E[\'F#*> ^A[PI:I5,H9+"2D=SF0I8>55[ME0]"UONR<4R%H MKA]70!)@JH/\OJ!4[!MJ@/J"??(#4$L#!!0 (($P9EF#9F+PU , ,. M 9 >&PO=V]R:W-H965T)V>QCV0,M'-E&)U$C:3H#] ^%&4+%]$:6V0Y2$FJ7, ^ M?M_AY1R.=XQ_%VL B9ZSE(}M98RO[9M$:\AP^**Y4#5EX3Q#$O5Y2M;Y!SP M4CME]>TY3F!GF% K&NNQ1QZ-V4:FA,(C1V*399B_3"%ENXGE6ON!)[):RV+ MCL8Y7L$7:,L2094$$81AV1BW;C7,W=0.&B+WPGLQ%$;%5(6C'T0 M.I^6$\LI&$$*L2P@L/K9P@S2M$!2//ZN0*UZSL+QN+U'_Z#%*S$++&#&TC_(M4JXGUM!"2TCP)I5//<1*D&:8,Q2H?^C76D;!!:*-T*RK')6##)"RU_\7 7B MR,$;MCAXE8-W[N"U./B5@Z^%ELRTK%LL<33F;(=X8:W0BH:.C?96:@@MEG$N MN?I*E)^, [N]NYG=SU$-/@%-T)R26@+[B9Q (TR5ZD&O@Z"&.-SFF\0NZ>U;[M1ZB/%[<@,4G%^[$M%8T"S(ZK*:?EE%[+E#[ZS*A<"W1'E[\];<5_5J#M]*

/<>)2ECW,!N]N-@_AZL@Z1?!]K7N'Y;H$$(M@$MT#VK37:);$##$GN=[*?]XK6_1)0B;^,H6S!.Z;@8MS?BUR',/$4@=9 -^" M%? WZBQLXOYG4OQ'820SZ=0SZ7>C15R9Q:E)8N@7:K;AXMI&GIBC>QO;VF+W! ML!^>&IXP&]3,!IW,OFRRA=KH+"FWC=K\6]6[\2(%I*Y*=&7H@UI@\', "JY*679J"AB;_3%/GK*_4%-::PFY-C/8^<'4O MK8E:&GVP3"(Z07[V^+P1V(G>8:UW^']=(<.WK,$;@9W$8%3'8-2YY@])0F)0 M!025Z,(U9I]1XXV(O:!YE8P:>WOH#5HO$M'22!JVR-]>) F331 MQ0(H)$2:X/T]7A!4B)?4,752-5M<@A,7 UV MKC=L)^L=R'J=9 ^G7N!4UY/4S-1K, A=]&F6<_WPW:BAZ3O=N;3:,8R53B] MJ-B.JIOV/\CZ#19>&!K8-NW"07L*=

_9V7UE>J[\CF=TG:!OH&8R'"4$\I"? MW>X$_:2"I@I40F.6&6_YRO^D-#!5$:[@R_0!3/H\^8[XB5* 4$@7I7(6*%2]?'&5'LEP7[0LFU1- M-]?JE0:\,%#?$\;DOE-,4+_[HG\!4$L#!!0 (
($P9EE\D(<+Q < (0Y M 9 >&PO=V]R:W-H965TN8E5X2VS'O M/4>*?7XDI8M[67ZI5D*HX&N>%=7E8*74^N5H5,U7(D^]%W(M"OV7I2SS1.FG
MY>VH6IKM2]0NCR<4ZN153H3ZO;TKJ;+2OLDAS4521+()2+"\'K]#+*Q[7 M YIW_)F*^^K@<5!;F4GYI7[R?G$Y"&M%(A-S59=(]*\[<26RK*ZD=?R[*SK8
MJZP"C[^7OU=8UZ;F265N)+97^E"K2X'\2!8B&6RR=1'>?^KV!EB=;VYS*KF M9W" ?6\!T'@3S3:5DOANL%=1IL?V=?-T=B(.!B!X9@'<#\&,'D-T TAC=*FML
MO4E4,KDHY7U0UN_6U>H'S;%I1FLW:5&?QJDJ]5J3/4Y-KM^^FKZ=!N\V:E.* M8!A\6(LR46EQ&UP+?72"YGGJ=+G357!TS=")6E6/=/O^SQ]$SQ]BQX$J1% M\&DE-
U52+*J+D=*:ZLJC^:[_ZVU_?*3_5*Q?!"1\'N 04\?P*WCX;YOBV/"1 M/A+[PX'WAP,W]K_MG]V"<[(T3J/KDHZ@_\PM1!G)9'TSF6Q2SFWE+-PS,.65T*&J5*)TZ8|= ^1'UWPYV\-0_WNL?
P_JE2K)@ MN4T=. C"TW!!/*2,L V-#3#@I-C(:@H6M154&2RTT=E*5H>A1- M@*2%/DNB4LYI#&UO,8JEC6XMZ^W T1 H+>;K9G@+LDVHLZ'K$&#+$UF:9:J
M;TYGR'*&8X8Y;UL#6_M:,W&/P%#=GK9J)4LUU&WCM1+[+* 869&-[&3').3A,;4FCA$%>6JZF6UEOB_F M,A>!DL%,!!_%7&AX7P3+4N;!NS(IYJNT$L+-CQVE\LYI'QF/3,@C..4?A5G(
MSOPA&\86/+[B']D\A_! ' ,O9"=]D,24SLW^HA[M;.(>PW$/\Q>V8UV;X&&;(.$FOB9,KF,XU\^!,&SG^9 @PFC[Q,]?3T=S-_A M"?P?0NEXT;!RL'#A]-/MS+V/]3LV3(
[F+QCFP40"]L4#7?R=6)X ?O-W[$] M@4?Z.[DMOH]PQR;;8I#GVF\5C.|U1A-LH A?W%6^R M'/M-Y+&=Y4B35%M|'TF.39+C'YG+8SO/$"27/VPD_'H?6 M1[F/?"@,#Y"0,
M./.4V##@FJ#!U7W5&QH@)VG &:C$|@'7_ RN[|O>X YB0/.1"4V#KBF9W!U M7_6&!PC, W"D$IL*7+,SN(>O!X,%Y 06G)&IQ(8$Y^0,+/ << M.#8 (F1_U?9!#-00
X6)P6>1G-KK!#CBE+;_$^'6OM8,#5!XG;<*-?8V9I*3.13./*=Y'HE\W52?!M^ MN" ,$PFFNHZ3?'8)>+@$XN 8 WG0XEUYIISL,755[:-Y@!^U@AX':#,+"]LX\
MW,C7B"$0ZK>]0%W7%5C:^^ /:OB# ^NTM4)L\|-BZ"J4/[J"&.ZC?Q@*U&0/' M;<" :_MJ-X!!_785J(T0"%O:^P (9@""_'& MOL9,]#-XR< #59EC-<&ZU@MNZVOKX-I .-3/
E5FA_LX;@\0ZT=.$%)&_#@XK[B#4YP&">.P2EW .-VG %<5 M;XB(!0 TREW7E0OQCFXA:^U&#S'?-GT=B(.'!B/\Y9@'<#\&,'D-T TAC=*FML
MO4E4,KDHY7U0UN_6U>H'S;%I1FLW:5&?QJDJ]5J3/4Y-KM^^FKZ=!N\V:E.* M8!A\6(LR46EQ&UP+?72"YGGJ=+G357!TS=")6E6/=/O^SQ]$SQ]BQX$J1% M\&DE-
U52+*J+D=*:ZLJC^:[_ZVU_?*3_5*Q?!"1\'N 04\?P*WCX;YOBV/"1 M/A+[PX'WAP,W]K_MG]V"<[(T3J/KDHZ@_\PM1!G)9'TSF6Q2SFWE+-PS,.65T*&J5*)TZ8|= ^1'UWPYV\-0_WNL?
P_JE2K)@ MN4T=. C"TW!!/*2,L V-#3#@I-C(:@H6M154&2RTT=E*5H>A1- M@*2%/DNB4LYI#&UO,8JEC6XMZ^W T1 H+>;K9G@+LDVHLZ'K$&#+$UF:9:J
M;TYGR'*&8X8Y;UL#6_M:,W&/P%#=GK9J)4LUU&WCM1+[+* 869&-[&3').3A,;4FCA$%>6JZF6UEOB_F M,A>!DL%,!!_%7&AX7P3+4N;!NS(IYJNT$L+-CQVE\LYI'QF/3,@C..4?A5G(
MSOPA&\86/+[B']D\A_! ' ,O9"=]D,24SLW^HA[M;.(>PW$/\Q>V8UV;X&&;(.$FOB9,KF,XU\^!,&SG^9 @PFC[Q,]?3T=S-_A M"?P?0NEXT;!RL'#A]-/MS+V/]3LV3(
[F+QCFP40"]L4#7?R=6)X ?O-W[$] M@4?Z.[DMOH]PQR;;8I#GVF\5C.|U1A-LH A?W%6^R M'/M-Y+&=Y4B35%M|'TF.39+C'YG+8SO/$"27/VPD_'H?6 M1[F/?"@,#Y"0,
M./.4V##@FJ#!U7W5&QH@)VG &:C$|@'7_ RN[|O>X YB0/.1"4V#KBF9W!U M7_6&!PC, W"D$IL*7+,SN(>O!X,%Y 06G)&IQ(8$Y^0,+/ << M.#8 (F1_U?9!#-00
X6)P6>1G-KK!#CBE+;_$^'6OM8,#5!XG;<*-?8V9I*3.13./*=Y'HE\W52?!M^ MN" ,$PFFNHZ3?'8)>+@$XN 8 WG0XEUYIISL,755[:-Y@!^U@AX':#,+"]LX\
MW,C7B"$0ZK>]0%W7%5C:^^ /:OB# ^NTM4)L\|-BZ"J4/[J"&.ZC?Q@*U&0/' M;<" :_MJ-X!!_785J(T0"%O:^P (9@""_'& MOL9,]#-XR< #59EC-<&ZU@MNZVOKX-I .-3/
E5FA_LX;@\0ZT=.$%)&_#@XK[B#4YP&">.P2EW .-VG %<5 M;XB(!0 TREW7E0OQCFXA:^U&#S'?-GT=B(.'!B/\Y9@'<#\&,'D-T TAC=*FML
MO4E4,KDHY7U0UN_6U>H'S;%I1FLW:5&?QJDJ]5J3/4Y-KM^^FKZ=!N\V:E.* M8!A\6(LR46EQ&UP+?72"YGGJ=+G357!TS=")6E6/=/O^SQ]$SQ]BQX$J1% M\&DE-
U52+*J+D=*:ZLJC^:[_ZVU_?*3_5*Q?!"1\'N 04\?P*WCX;YOBV/"1 M/A+[PX'WAP,W]K_MG]V"<[(T3J/KDHZ@_\PM1!G)9'TSF6Q2SFWE+-PS,.65T*&J5*)TZ8|= ^1'UWPYV\-0_WNL?
P_JE2K)@ MN4T=. C"TW!!/*2,L V-#3#@I-C(:@H6M154&2RTT=E*5H>A1- M@*2%/DNB4LYI#&UO,8JEC6XMZ^W T1 H+>;K9G@+LDVHLZ'K$&#+$UF:9:J
M;TYGR'*&8X8Y;UL#6_M:,W&/P%#=GK9J)4LUU&WCM1+[+* 869&-[&3').3A,;4FCA$%>6JZF6UEOB_F M,A>!DL%,!!_%7&AX7P3+4N;!NS(IYJNT$L+-CQVE\LYI'QF/3,@C..4?A5G(
MSOPA&\86/+[B']D\A_! ' ,O9"=]D,24SLW^HA[M;.(>PW$/\Q>V8UV;X&&;(.$FOB9,KF,XU\^!,&SG^9 @PFC[Q,]?3T=S-_A M"?P?0NEXT;!RL'#A]-/MS+V/]3LV3(
[F+QCFP40"]L4#7?R=6)X ?O-W[$] M@4?Z.[DMOH]PQR;;8I#GVF\5C.|U1A-LH A?W%6^R M'/M-Y+&=Y4B35%M|'TF.39+C'YG+8SO/$"27/VPD_'H?6 M1[F/?"@,#Y"0,
M./.4V##@FJ#!U7W5&QH@)VG &:C$|@'7_ RN[|O>X YB0/.1"4V#KBF9W!U M7_6&!PC, W"D$IL*7+,SN(>O!X,%Y 06G)&IQ(8$Y^0,+/ << M.#8 (F1_U?9!#-00
X6)P6>1G-KK!#CBE+;_$^'6OM8,#5!XG;<*-?8V9I*3.13./*=Y'HE\W52?!M^ MN" ,$PFFNHZ3?'8)>+@$XN 8 WG0XEUYIISL,755[:-Y@!^U@AX':#,+"]LX\
MW,C7B"$0ZK>]0%W7%5C:^^ /:OB# ^NTM4)L\|-BZ"J4/[J"&.ZC?Q@*U&0/' M;<" :_MJ-X!!_785J(T0"%O:^P (9@""_'& MOL9,]#-XR< #59EC-<&ZU@MNZVOKX-I .-3/
E5FA_LX;@\0ZT=.$%)&_#@XK[B#4YP&">.P2EW .-VG %<5 M;XB(!0 TREW7E0OQCFXA:^U&#S'?-62H@)^@ B|^ MY0X\0-
95^;W<4'!P1P&,!SY\RNUU@0A;FT)P8U]CA@ XO##@P:?<<0V#?3," MW-?7EPEW#H?[68"ZJ_7@TFB,+$>=AOSHX!:Y^O{$WY/R-BTJ+7>IRX1_4$L#!!0 M (($P9EDZ99 CD 0 /8; 9
>&PO=V]R:W-H965T,YDNJ4+URQXABE15">N;[G==P<$>J,!L6U1SX:L+7,",,6/ M'(AUGB/^_2/.V';H0.?MPA-9+*6^X(X&*[3 4RR_KAZY.G,K2DIR3 5A%' | M'SJW\":!/1U0M/B3X*TX.
9Z*B^,O>)323IT/#TBG.&9U BD?C9XC+-,D]0X M_BVA3M6G#CP\2J/?9-7DWEI HJ9]A=)Y7+H]!R0XCE:9.*);?_ Y80BS9NQ M3!1_P;9LZSE@MA:2Y66P&D%.Z.X722N%. B X8D
OPSPSPT(RH#@W("P# C/ M#8C*@&+J[F[NA7 QDF@TX&P+N&ZM:/J@4+^(5GH1JA?*5')UEZ@X.;J;/-P^ MC";|#W M_+ E?&P._[RFQO#XC' _/!F>G-][4
JW53ZJI/A54OR"%YS@%2I/J)!\K9Y) M"?Z^5PW 1.)<_-,F[8X6MM-TJ;D1*S3#0T?5$H'Y!CNC7W^!'>_W-J%MPF*; ML,02K):2H$I)8**/'A%)KPB]>B4T54M=/0Q8R+9<[#"=
J.K]&8$@Q .W,VA MQL>-HJ#>)#8.YU+E+,%JRH65XM1P;09=FH]=2M4/E;QKUQV:?B2583>=`I7/_@OH#_@///NH32,T3; MI#:R+I7:)BRV"4LLP6H)@=
[>^WA6JU&)LY05J[38*BVQ1:LGYL"40N.S,BDW MV(CB5LS4;I:>% ^O&NOW]P:FONY6./V7OW&GBDY-;I.KVI8%V9O#*'1Y(R*
MFI&=J'EE;,U[>&$WZ#5%\8]*+_0B[ZCTFL=R\9+Z/^P;W/LW:#9P%[SF2E+] MU11T_2,=V]J%?A@V=;3JY6S1ZCKNW1PTV[F?NX\24+,?T(->4[UCV];WNE&G
M^9Y5VW:+5A=O[]S@3ZQ;4^C$SIC7] JM:L]9ZF/? MZ =02P,$% @ @3!F67IL.!7"|@ $X, !D !X;"]W;W)K&ULM9M=;]LV%(;_"N$50PLT143YLW,,))::96BR($F[BV$7
MC$W;1/7ADK33 /OQ(R7%,BV:MH;37"26P_,>ZJ%$G]>D1L\9_R:6E$KT(XE3 M<=%:2KGZT&Z+Z9(F1)QG*YJJ_\PSGA"I#OFB+5:E,1M['F]=D)8VAJ/ M\O?
N^'B4K67,4GK'D5@G">$05S3.GB]:?NOUC7NV6$K]1GL\6I$%?:#RR^J. MJZ/V5F7&$IH*EJ6(T_E%Z]+_$ 5='9"W^,KHL]AYC?2I/&?9-WUP/;MH>;I' M-
93J26(^K.A$QK'6DGUXWLIVMKFU(&[KU_5/^8GKT[FB0@ZR>*_V$PN+UJ# M%IK1.5G'\CY[_IV6)Y1W<)K%(O^-GHNV/:^%IFLALZ0,5CU(6%K\)3]$#L! M&!\(P&4 /C4@*
."O0" _+<_!A422|8ASGXCKUDI- MO\CIY)&+*%TOUA?(@N?HO4W%R/_'ZJO)VWU_>?HINHMO'!W2&;@GG M1 \B>AM225@LWJ$WB*7H<9FM!4EG8M26]@-
:ICTMDUT5R?"!9#ZZR5*Y%"A* M9W1FQK=5Q[>]QZ^JO\).P3_6Z3D*O/<(>[B#OCR$Z.V;=Y9^3=PR#W1UDDQX M0F]PIY"QA$>GGTS@@!-LAS;
(J8(#>B%]DN@Z%9*OU9TMT=^?50-T+6DB_K&- M7:'6L:OI">N#6)$IO6BI&4E0OJ&M\:^_^#WO-QMP2+$04BP"$C.&I+,=DHY+ M?7S#4I:L$Q2S[VLV8_+%-
@Z%1"^7T//\9NQ[ZF?4WNP"/JE5Z.Q.4W) 8@:Y M[I9I6;2WW2&)*-6POWZ9>D%77^P-SO8FGG#;G^/ MGK-+3>D!B1GT!EMZ R>]>ZJ+XAGE*)OKS\^NC9U3HNG5.;#,#
[6K$S)C!"1F M\!UN^0Z=?!72G@VI,ZHITN$I2*$S1D!B!E+?JTIOQC4OK6(=H8U15JJ[6+% MO1I6T)P1E)H)=L?3^,? #JQ@G6&-P?HG@87,&4&IF6!Q!18? SNT@G6&-0:+
M3P(+F3."4C/!5E;-=]J.<6[-U$?7A%-5Y%H1@]HS4+405"V"4C.'HK)H?@?4 M-ON0'FL"JA:"JD50:N; 5]0=UO D,ZIJI%G:,Y2DDY9ND!S:J^2?8M[Z^": MAW8G; P;U
Q"J9FP*SOHN_W@GYPM%.88,2'6%,V8F&K;K8E;@?=]7T<$-;<| M<>=LS!O4^T&IF;PK}^>[[=]C)A7LF&XH)PN*]%>OF15T(3/8!7W>[^Z4CIV
M(:A:!*5F@JZ,HN]VBE\)5PX[SA';+^4BWO=W$'OGWJ#K[?[X^\0AK5X(JA9! MJ9G$*^OHN[WC'6&S,Y:>?5,&W0I\: 7>J5W4D-8O!%6+H-3,59#*26*WDWS4
MW\U]SDB*_D7'2TFW6-.*!50M!%6+H-3,8:E*/9!2TD,ZD]!U4)0M0A*S1R8 MRL=BMX_-[Y=8W2_64<"6I95N?07&G:,Q7U [*Z5F\]WL+';;V0:E>]EDT.[@ M3F+57*>!^;GYS#?
7:@GA)4+8)2 M,Q%7GA*[/>5U*JG2E8<1@RXJEFK[I<[0W[^,[>WP7DD4'=+K5?>%";;R?]CM M_^[I)HLW^L8MZ@CTD4SULM3+:14ZZ$(@J%H(JA9!J9G#5-E&W(>M,""MW 14
M+015BZ#4S(&I;"9VV\P;|B/?Z?&4<16K[Z,I4>D.;/DHQ78_W"MXCBI6>CN M6F.0/\,]XLHJ8K=[_)*NA2HD*H[%_@\W3M!E25Q?EQS6ODL,07-&4&KFQK'* M3P9N/_E_H+LE&^\?
|^KU7K=?HPZ:-()2,ZE7=C%P+UL>K??*^&/UGCM-X\UW MH,8/2LU$7!F_P&W\CM9[[OC&5S$^K=X#S1H=RGJH*@QV=I0>6::D4A9[;,JJ M\)1BT*W9&"GLSE+8K:4_PR\&E5\,8%K-
ME6A%7O)1>4L$(FA%^50=V!7:97P5V5]?=MW\3=]K&RS'7+Z'4"N3MG2<<$LH7 M^:,E N5KDL7##MMWMX^O7.8//;2KYL6S+S>$+U@J4$SG*M0[[ZN.\N)QDN
M9JO\>8FG3,HLR5\N*9E1KANH_|^S3+X>Z 3;AWK&_P%02P,$% @ @3!F M6;)8!,3< @ !0D !0D !X;"]W;W)K&ULS59= M;]HP%/TK5YDTM=+6A(2/MH-(0%E;::T0:-O#M
!EARM<#I^5L M%F9TF2BSX(;]G"QQCNIK/A5ZYM8H,@[3R0SF-\/9!$ZN4!&:RE/X"#(A F7?57HKD^!& M%>RHA/7?@ W@CC.52)BP&./=?
%=3K'GZ&YXC_R#@'/,S"+P/X'M^NX'/^,_3 M@P-T@MJVP.(%;^ -F:(Q30MS!F&.42&HHJCE/D=IH17#0O ,QCS+"T7L>>4+ MF!#!*%M*F** N7$6?
GS1P'"K,),_FUPN6;2;69@*OY0YB7#@Z!*6*%;HA._? MM;K>IR:+C@2V8UB[-JQ]"#T".//9!/<&-,;DVQAXYB+!.Z.&L.HBG M31Z5W?
LQN;26H6MBX[G>7UWM:W^=9CO76R'[>CJU+HZ!W5-G@J7F"D;Y+8 MOF]JP96L2\5-A \B_NU+/1+8COAN+;[[7U1!]YB&'0ELQ[!>;5CO7U5!KZ$* MVMV6OU<%K\-|
[_R\=;%7!>Y61\E0+&VCE9I/P51Y:=>K=2\?VA:VMS[2/;YL MR;]AR@^$.R*6E$E(<:$AO;.>)B7*IEM.%,]MWWK@2G=!.TST=PH*$Z"?+SA7 MFXG9H/[R"7\!4$L#!!0 (
($P9EG8.%3&,P, ,8(9 >&PO=V]R M:W-H965TGY.F?#B@3N;J7@@ M2\.9@)DBNLQSJGZ/GLV55G%WO47_X+@CESNJ82+Y=Y::,.BI]QA2#2UIR,Y>;;ZCY=*U>(KEV
M3[*I90./)*4V,J^5T8*I-'VH_[^@@3KM^6"N$^PJ=)Q2B6B%R1"O+'*TK M:F@\4')#E)5&-+MPOG':R(8)&\6%4?B5H9Z)IZ/YIYM/'Q=D-IV3Q?5H/B5G M9(&YDI84\T2@G+D MBO'2H-
R4*H%*FLQ 56#DQ)O.%MXI.;D"0QG7IWBEKJZI7PC^)9.E1B]\ WR MM-;Z2'3$G:F(6.;SHJ9@=NO3'Z$X;A37QL\U=%5RG'<[VB4M=T 2&'C8" M#6H-7OSZU44O>-
_&J3^!/6+>:9AWCJ"5R D%@$U4A'L8+: ,=TPFS"#-P\>/H&A0V()+(/,>LK%/JA&V7IVTNJN[MNGMMVU0'8=3!8*UWJ;<)16$C](A2
MMZ'4/4]U@EVLJV=5&N9,&J);)C)B"Q<;16$Y'K-\S[1YE_=I'1!!X2 M7F*CC(4LE<|<[V6F*9TC2L+.&Y3-L^@>&7KSK[I$YE F#=WM<_)V1D(-:N4FI MT;.E,%7C:TZ;83QR,VCO?
(Q#NIJI?V&J"7]+U8HA?PY+A S.^VB1JJ9FM3&R M<(/G3AH<8VZ9X8|&*"N WY<2(UYO[7-KTO\!U!+ P04 " "!,&99_@+" M,PH% 0(0 &0 'AL+W=O
M%8$Y4E3P<_W/.\3_AEX3QCM"O;(,Q!]_2)&,3;\/Y]LKWV6*#4)0NR!9G8L^* MT!1QL4K7/MM2C);%H#3QPP 8^"F*,V\Z+K8]T>F8Y#R),_Q$ <"F!Q,,#^ #F MPBW+/,& K,
SWA+*T8M8>]QBBGBQST52 M4MI?E G<[!,(CR6 MQ<@"GX"81#V)-Z8$51MMC&##.#WLRN]UN>G:SGBV95 M'0NKCH7% :(C!_A4BA$*;F.V2 C+*09__2["P!W'*?O;U(2]9L^L*
<_5*[9% M"SSQQ,G(,'W%WO3[[^ @^-G4 4=B6OE157YD4Y|^Y.D+IM(8;#_W_]JGZV8O MUR_DY$7E==J+^J.Q_UJOR!#4"X95D)9IK\JT9|WT?:*,65F'MIT/1V):E?VJ MRGX'=NR[+-
^1F%;^H"I_T.J.IF(')@<<@>:@;D;0[,#+*KE+:W+EU1&)R N MG0MYQ129P/"&$MS^!B-!HVJCD2-C#7 M,ZSJ&9YV1HF3_D%*6S =8IO$"9*56K5EN/.1+3RAY598\Z.,5&+LMW)*:5
M#P/%","9)UDIH9U 8;_7*4Q:M0WVQ+6(:>;,R[C&.:(0F)*#%F:M5J.S NMU/3*%8S +F@$.L415VIZ"Q20P'9$8BSX$#!J%\.R#&N,GIQB$'DA AGSG/Y
M)9!S(2>#Z8P$/H@*,H;/K2%-4[YDS% M)M .)YHSQ2T\G_.W!/LSPCB8Y5Q<1!F(_ %)7(G$'>BHDW&*JS':3UMCM3T MKBC"@<,NG.N4=5RIZ2U0M .M-
'&;'G@SAP175%%7SMW[_K7 DM.-(W;E/ M D-7)(D)N!%;E]9D[7*M;[X=]>G%*]0)81>,/'YPRCRLU00E!S!6H#C)H*6$ M9CT8-
UJC(*71PRJB"2T$\G[K=VCO+4S9F<=WWHZ'*GIU2K$"7M=.-(I[[A2 MTUN@>">TPL1ICNP?XF73CH+P1!DUR.Q?6.U*38
M);2SBW:"_1J9V[5:.ZT+/@D5GX1=\$GHE$]DM4'P2GL\GX2%Y1$USVD+T M1^.*3"([F1SX\ARNMA^K]:2Y4M,[H[EZ@);(J?8XDI-;X'"ENA\;(D,0-)\ M57(8&ULM5AKZ=_OB*A\&
4).4?K%![I[. M:J4]B\9[EKSP#2$"O,41Y1-C(\3V;#CDRPV),3]E6T+EDQ5+8BSD;;(>\FU" M<) YQ=$0F:8[C'%(C>DX&[M/IF.V$U%
(R7T"^"Z.#4N4((P)Y2&C("&KB7$.SV9HE#ID%K^`9,/KD$: MRC-C+^G-/)@89LJ(1&0I4@@L_U(C$11BB1Y_%6 &N4[4\?CZP/Z=1:\#.89 MMQM22+'Z1HLR%KF6W!POX
L(*7CA895ZL#,_JP'L@ MKX3N"#}334WN:JM=TXU_QK=X22:&W-F<)*_$F/[X W3-GU5Q016B](NH[1U MZ&64JB!S3S?S3(O1Z]1V3=<<#U^/V;>M',L:H=*J1LLI:3G:R2]6+L#!GW('
MRH5_=3%_O#Q7YL+I,Q<]@=6"=LN@76TNGBB.(K;$:;SD31%*B)$?.I1Z'\1:'2;JN5#P]!04'-7BVC3I(M^B5)7TMR(=CR99##*8 "6+$Z3WCF3?ILAM*WF?
E18N58'2VA6(F5J>.8D8EVU#F%%7LK/:V?0NE MDJ*M*):6V=PX^G=]LO;#2O&@5ENFBK%]M*?A.V]C'JC+!7#>P+K3X1E0I"MS?M MAUI%_7#@/;'5 Z^4%>]E];P>L#+>ME".7*M5#-
I6GNE;';NMTE.H%U3E"KU. M]]\F[% $+>"'"T],36CW\2JFA__D/ JB5^0]'VA-:_3NL$GND%WO=1P%JJ[?M MH%%3015FCFQ67/4:1)7((]A;<4#:?N&C.>D+K1YXU3P@??/PCN* VCW
R/>: M[9?"RG/\CF8!5?6H4 X/J@96+;?3(S"RCXZ5\CY#8^..V.2K+-38"X_8'=4Y =^Y6AY MTGR>G:|VQB_@V2P_+ZY@\N/K&YRL0\I!1%82TCP=R;62Y"?"^8U@V^Q0]9D)
MP>+LG'[TG@Y*8]96-R=_+VQTJ9RS>!NQ^] M.SKJW9U>[L=/*N"4A%[1\V>(GO5P78MATO&SD)0QH0O=H5;H=\1AUYB[[A#
M[1UCY,1#;IF.%M8K.1EE2K8+&A$7L+HT9\$]%6,RI8+/- =61G,N-BX\@,!< M":4#8RO))NI#I'QP<-_UH,AJG9Q+I:O<+H/[GM6/[P';'ACD0C0&!\0%)]." M&L.TO+*=ZN$J^
@*ZO;MIK .%YIN^H-STA*JFTTR4SIENDG3)]O09"18!G8T M7RSA;E01 FB,RFTCY72A)*T\;!EUP\K.F1 WL ._9SO:ZZRS8CU8+]DTK:&Z MZ61<$DTU1T3=O:/^19?K'CZ.)?
6:Y^J^P;JGJL7ZN';O+!|$U&R>%[MK \EAV[R5>R;X6LP>9@U&=:'C,Y)9N<;B,F5KED[KKE[,JF9@&S9K?0%A'[FJ+C^"<1SF1P##\F ,,(YC87G^ MI_$,T?$X#/,V]")#E#-
$.8[E0Z;5!\OCYR3V\H\T2:(HCK$9G4Z]#J;8O,4Q M_/C5,&_ P/) IC^;:WRU\0IYN@ZP-7VJ0K"1XI6(C12?:T#\\P:,)/&O-I8' M&-@J8+4#^?UYH*;|G"B"5<6\83L81Y($0Z
6_34:Q\CLQ/#QKP^V2Z(H2?P(M8'X'480AL!MQ!', 'C DBJKWX-[[*-R^I\+V?W>37U!+ P04 " "!,&99 MEXJ]', 3 @ "P %]R96QS+RYR96QSG9*Y;L,P#$!_Q="> , ?0(8@S M9?
$6!/D!5J(/V!(%BD6=OZ_:I7&O"QEY/3P2W!YO.TXI+:+J1C]$%)I6M6X M 4BV)8]VS!%"KM0L'C6'TD!$VV-#L%HL/D N&6:WO606IW.D5XA-/E_G;@2=&A(E@6FD7)
MTZ(=I7\=Q_:0T^FO8R*T>EOH^7%H5 J.W&,EC'%BM/XQ@LD/[X 4$L#!!0 M (($P9EEBPW6'A 0 &&PO=V]R:V)O;VLN>&ULQ9I=CYLX M%$#_BL7+=J7=3?B:MJ.F$@W.#%
("62"CW:>5!YS$*N#()C.=_OH:HG3-#KW: M%Y>7)(:$'*ZQS[V&#\]-7%C'MCW=SF:R.-*:R#_XB39JSYZ+ MFK2J*0XS>1*4E/)
(:5M7,V<^OYG5A#*76QP_78VW%3&_PEA8MXXW:V&UX8/19 M_KN_:Z(G)MDCJUC[LK#ZSQ6U4,T:5K.OM%Q8/LM_2DL>4*)"%=3-7!]PS(=O^&_WQB6)|HNK+E]:Y
MY2M6M52$I*5W@I]/K#ETAU%G,=-.HX_#]?T2Q%OQ?\+(]WM6T) 7YYHV[26. M@E8=8"./["0MU)":+JPE?Z(";E_B4]+R?8*C(M7.*6]1TB*GM&@SQ) M'.(XPR%2G[)D'85!KAJ?
@G40+S'2(!T TID0\A]'@W0!2'<2R"Q7;QL<:Y > M .E-"#F(I] ^E-"NAKD#0!Y,R6DIT&^!2#?FH7\%&11AI(5VJ8XP[%BBY*X M:^_B8!=&&N0[/*=6<@4/^!XAU&*E\E=''6(&MA[
.R]6; PRE3?YI&""U&R MQ6D?ODR?N.?0S#TWBY?=!RF^3]8A3K-?$/YS%^5_HS1D-(2">V:9|$V?UO MJ'OM^_8A6'_G58,YUS$AH=B&C;+&038,&F0.V[Z5E&L4@+5ERA(TT!U:=_)
M.AVD#-NP,U9!E"+5D6]RVZBP[=+7>) L;,.VP$$:J!E2$UUP]|==#+($+9A M163XKHL4BN)5DFZ"_RC"AAQA&Y;$EKR@)XFV5/0,;PJ*0B:+BLNST'-\!U*% M8U@542-
9J>J.7)!253XH$((T!]K]2NJ,D"@#E"2G$,*^6B MW]'H02IQ#*MDW,.CF)!7',->>6V\443(+XYAOXRH;XS1A?3B&M8+/'7K!;L+ M&
<:=U#!ZR>Y"AG$G,,SO*";*V=VBIHX)+G<9ELPX9J:.7)XKJDO&A23C&I8, MB#E<.X1TXQK6#8PY&$*0;ES#NH$Q!T,(TH]K6#_6+FY#B,=$]*:[JL@?*T MX;4)*<@UK2
04[\/LDND:5UU.6*J01;GOOKR"OH.V-* M285PSX%R\H5*1\I2%[H'*!56TR8EV6T.:$\VU-,C#U*0-TT% M=)6EC@DIR#.LH!]B7BY4'1-2D&=806.%VLCX\2'_^(;],\HY<-
GZMJJ;8ES9J3\OJ)/[F/!00D5#B]B %28/D<269Q#)[HE"$8Y%08/F5-;8\O5?6) ^L|?PE M[=]R[OYYL^WSY+C?'?*BV932/X20EYNT;_--UZ?#^C;Y7N[M3D>UD8?
LYH'N<_ 9TY>3WWZR\1NM=HNTU.W_-BG0_EE\2:DTD]=V M6*>R:,)Q=SV=P^4@-^?)S>3Y;=$,SV_2A-I!"D%:/\@@R.H'.01Y_: (0;%^ MT R"9O6#;B'HMG[0'03=U0^ZAZ#
[^D$R11FG!$DCK FT%N1:"+P6!%L(Q]8D M6PC,%D1;"-069%L(W!:$6PCD%J1;",P6Q%L(]%;46PGT5M1;"?
36T<BN!WHIZ*X'>BGHK@=Z*>BN!WHIZ*X'>BGHK@=Z*>BN!WH9Z&X'>AGH;@=Z& M>AN!WC;:+"'0VU!O(J#;4&\CT-M0;R/0VU!O(J#;4&\CT-M0;R/0VU%O))#; M46\GT-M1;R?
0VU%O))#;1YO=!'H[ZNT$>COJ[01Z.^KM!'H[ZNT$>COJ[01Z M1]0[$N@=4>](H'=$O2.!WA'UCO^I=RZG7]/U\9?EJ\G1 MJW+!. @=!&S:;EL6_0$W>4!$$ENV MH?#W=
<(@M:*HB$]JF2]?=?;.EL,GK;6O*]35TU?IPL0K /C/E\0;7VJ;'4 MQ)&9<;4.\=`-F=7Y4L^)B<%@R'+3!&I"/0UDLGHB69Z587>]R:^]J5IQHFC MRB>]QJW$-
FN<:&NK,M\3TKBRF^,7I?4W<4+"3B:T(S\'[->] MKLFYLJ#>5+OPHNLXBVTJYL.V(I^>+W&BS:,E3D5)E_5<4GJK2-=^ 51J*MT M5_3F?'*(.TR[*[\ZORMS+C#.G#IC?
3PQ1Y?'8ZD7=VWL1"Y4)[_Q&-B+'WU MJU%[V@45O\R.V_MAW+([#\^ZV_5[_/6,C_4O[$.]"%!^E @?60@?0Q!^K@% MZ>,.I([D#[X
*41%%$Y"]D&PO=&AE;6AO=&AE;64Q+GAM;%!+ 0(4 Q0 (($P M9EFS4;]I= 8 *4E 8 " @0X(!X;"]W;W)K-D% #&%P & M @(&X#@ >&PO=V]R:W-H965T&UL4$L! A0#% M @
@3!F66SWY$N4 @ I08 !@ ("!QQ0 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ @3!F6:Z?R 9B"0 A1@ !@ M ("!HSL 'AL+W=O&UL4$L! A0#% @ @3!F6>]1W.X^" K!, !D M
("!SD@ 'AL+W=O5D<# 1!P &0 @(%#40 >&PO=V]R M:W-H965T&UL M4$L! A0#% @ @3!F6& P =@@ !D ("!Z5@ M 'AL+W=O&PO=V]R:W-H965TEF !X;"]W;W)K&UL4$L! A0#%
@ M@3!F63?"(%$D! 4PD !D ("!O&T 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ @3!F64X >>)% @ MGP4 !D ("!I7X 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @
@3!F62FS/ZU,!0 $0X !D M ("!JXL 'AL+W=O&PO=V]R:W-H M965T&UL4$L! M A0#% @ @3!F6>Z3-.NU P =PP !D ("!T98 'AL M+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ @3!F
M69,Q6PL. P ^@8 !D ("!L:0 'AL+W=O0[L' #<$@ &0 M @('VIP >&PO=V]R:W-H965TBO !X;"]W;W)K M&UL4$L! A0#% @ @3!F60]]9_#J @ U@@ M !D ("]/[
'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ @3!F6>PB-@1, P M D !D M ("!L+X 'AL+W=O&PO=V]R:W-H965T M&UL4$L! A0# M% @ @3!F60,QV2^V @ U@4 !D ("!.,H
'AL+W=O M&PO=V]R:W-H965TIAY (.\(9 " @070 M !X;"]W;W)K&UL4$L! A0#% @ @3!F6>N* MSJ8$! &1, !D ("!(-, 'AL+W=O&PO=V]R:W-H965TW: !X;"]W;W)K&UL4$L! A0#%
@ @3!F6852]K7Y @ U D !D M ("!L]T 'AL+W=O&PO M=V]R:W-H965T&UL4$L! A0#% @ @3!F67R0APO$!P A#D !D ("! MA>D 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% M @
@3!F6;)8!,3< @ !0D !D ("!0/T 'AL+W=O&PO&PO7W)E;',O=V]R:V)O;VLN>&UL+G)E;'-02P$"% ,4 " "!,&99 M*F32ILH! ";'P $P @ %)&0$ 6T-O;G1E;G1?5'EP97-= :+GAM;%!+!08 /0]
*(0 !$&P$! end XML 65 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 66 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-

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 68 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.3 html 121 252 1 true 43 0 false 9 false false R1.htm 0000001 - Document - Cover Page Sheet http://www.regiscorp.com/role/CoverPage Cover Page Cover 1 false false R2.htm 9952151 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) Sheet http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) Statements 2 false false R3.htm 9952152 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) (Parenthetical) Sheet http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnauditedParenthetical CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) (Parenthetical) Statements 3 false false R4.htm 9952153 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) Sheet http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONSUnaudited CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) Statements 4 false false R5.htm 9952154 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE (LOSS) INCOME (Unaudited) Sheet http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCOMPREHENSIVELOSSINCOMEUnaudited CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE (LOSS) INCOME (Unaudited) Statements 5 false false R6.htm 9952155 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (DEFICIT) (Unaudited) Sheet http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFSHAREHOLDERSEQUITYDEFICITUnaudited CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (DEFICIT) (Unaudited) Statements 6 false false R7.htm 9952156 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) Sheet http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWSUnaudited CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) Statements 7 false false R8.htm 9952157 - Disclosure - BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Sheet http://www.regiscorp.com/role/BASISOFPRESENTATIONOFUNAUDITEDINTERIMCONDENSEDCONSOLIDATEDFINANCIALSTATEMENTSANDSUMMARYOFSIGNIFICANTACCOU BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Notes 8 false false R9.htm 9952158 - Disclosure - REVENUE RECOGNITION Sheet http://www.regiscorp.com/role/REVENUERECOGNITION REVENUE RECOGNITION Notes 9 false false R10.htm 9952159 - Disclosure - DISCONTINUED OPERATIONS Sheet http://www.regiscorp.com/role/DISCONTINUEDOPERATIONS DISCONTINUED OPERATIONS Notes 10 false false R11.htm 9952160 - Disclosure - SHAREHOLDERS' EQUITY (DEFICIT) Sheet http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICIT SHAREHOLDERS' EQUITY (DEFICIT) Notes 11 false false R12.htm 9952161 - Disclosure - INCOME TAXES Sheet http://www.regiscorp.com/role/INCOMETAXES INCOME TAXES Notes 12 false false R13.htm 9952162 - Disclosure - COMMITMENTS AND CONTINGENCIES Sheet http://www.regiscorp.com/role/COMMITMENTSANDCONTINGENCIES COMMITMENTS AND CONTINGENCIES Notes 13 false false R14.htm 9952163 - Disclosure - CASH, CASH EQUIVALENTS AND RESTRICTED CASH Sheet http://www.regiscorp.com/role/CASHCASHEQUIVALENTSANDRESTRICTEDCASH CASH, CASH EQUIVALENTS AND RESTRICTED CASH Notes 14 false false R15.htm 9952164 - Disclosure - 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Disclosure - BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) Sheet http://www.regiscorp.com/role/BASISOFPRESENTATIONOFUNAUDITEDINTERIMCONDENSEDCONSOLIDATEDFINANCIALSTATEMENTSANDSUMMARYOFSIGNIFICANTACCOU BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) Policies 22 false false R23.htm 9954472 - Disclosure - REVENUE RECOGNITION (Tables) Sheet http://www.regiscorp.com/role/REVENUERECOGNITIONTables REVENUE RECOGNITION (Tables) Tables http://www.regiscorp.com/role/REVENUERECOGNITION 23 false false R24.htm 9954473 - Disclosure - SHAREHOLDERS' EQUITY (DEFICIT) (Tables) Sheet http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICITTables SHAREHOLDERS' EQUITY (DEFICIT) (Tables) Tables http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICIT 24 false false R25.htm 9954474 - Disclosure - INCOME TAXES (Tables) Sheet http://www.regiscorp.com/role/INCOMETAXESTables INCOME TAXES (Tables) Tables http://www.regiscorp.com/role/INCOMETAXES 25 false false R26.htm 9954475 - 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Disclosure - BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Goodwill (Details) Sheet http://www.regiscorp.com/role/BASISOFPRESENTATIONOFUNAUDITEDINTERIMCONDENSEDCONSOLIDATEDFINANCIALSTATEMENTSANDSUMMARYOFSIGNIFICANTACCOU BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Goodwill (Details) Details http://www.regiscorp.com/role/BASISOFPRESENTATIONOFUNAUDITEDINTERIMCONDENSEDCONSOLIDATEDFINANCIALSTATEMENTSANDSUMMARYOFSIGNIFICANTACCOU 31 false false R32.htm 9954481 - Disclosure - BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Reverse Stock Split (Details) Sheet http://www.regiscorp.com/role/BASISOFPRESENTATIONOFUNAUDITEDINTERIMCONDENSEDCONSOLIDATEDFINANCIALSTATEMENTSANDSUMMARYOFSIGNIFICANTACCOU BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Reverse Stock Split (Details) Details http://www.regiscorp.com/role/BASISOFPRESENTATIONOFUNAUDITEDINTERIMCONDENSEDCONSOLIDATEDFINANCIALSTATEMENTSANDSUMMARYOFSIGNIFICANTACCOU 32 false false R33.htm 9954482 - Disclosure - REVENUE RECOGNITION - Narrative (Details) Sheet http://www.regiscorp.com/role/REVENUERECOGNITIONNarrativeDetails REVENUE RECOGNITION - Narrative (Details) Details 33 false false R34.htm 9954483 - Disclosure - REVENUE RECOGNITION - Schedule of Receivables, Broker Fees and Deferred Revenue (Details) Sheet http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofReceivablesBrokerFeesandDeferredRevenueDetails REVENUE RECOGNITION - Schedule of Receivables, Broker Fees and Deferred Revenue (Details) Details 34 false false R35.htm 9954484 - Disclosure - REVENUE RECOGNITION - Schedule of Allowance for Doubtful Accounts (Details) Sheet http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofAllowanceforDoubtfulAccountsDetails REVENUE RECOGNITION - Schedule of Allowance for Doubtful Accounts (Details) Details 35 false false R36.htm 9954485 - 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Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r56", "r697"] }, "rgs_AccountsReceivableAllowanceForCreditLossOther": { "xbrltype": "monetaryItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "AccountsReceivableAllowanceForCreditLossOther", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofAllowanceforDoubtfulAccountsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Other", "label": "Accounts Receivable, Allowance For Credit Loss, Other", "documentation": "Accounts Receivable, Allowance For Credit Loss, Other" } } }, "auth_ref": [] }, "us-gaap_AccountsReceivableAllowanceForCreditLossTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableAllowanceForCreditLossTableTextBlock", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONTables"], "lang": { "en-us": { "role": { "terseLabel": "Schedule of Allowance for Doubtful Accounts", "label": "Accounts Receivable, Allowance for Credit Loss [Table Text Block]", "documentation": "Tabular disclosure of allowance for credit loss on accounts receivable." } } }, "auth_ref": ["r844"] }, "rgs_AccountsReceivableFranchiseeRentExpenseReversal": { "xbrltype": "monetaryItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "AccountsReceivableFranchiseeRentExpenseReversal", "crdr": "debit", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofAllowanceforDoubtfulAccountsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Provision for franchisee rent", "label": "Accounts Receivable, Franchisee Rent Expense (Reversal)", "documentation": "Accounts Receivable, Franchisee Rent Expense (Reversal)" } } }, "auth_ref": [] }, "us-gaap_AccountsReceivableNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableNet", "crdr": "debit", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofReceivablesBrokerFeesandDeferredRevenueDetails"], "lang": { "en-us": { "role": { "terseLabel": "Receivables from contracts with customers, net", "label": "Accounts Receivable, after Allowance for Credit Loss", "documentation": "Amount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business." } } }, "auth_ref": ["r588", "r638", "r716", "r892", "r893"] }, "us-gaap_AccountsReceivableNetCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableNetCurrent", "crdr": "debit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Receivables, net", "label": "Accounts Receivable, after Allowance for Credit Loss, Current", "documentation": "Amount, 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." } } }, "auth_ref": ["r841"] }, "us-gaap_AccruedLiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccruedLiabilitiesCurrent", "crdr": "credit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Accrued expenses", "label": "Accrued Liabilities, Current", "documentation": "Carrying 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)." } } }, "auth_ref": ["r59"] }, "us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeLossNetOfTax", "crdr": "credit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited": { "parentTag": "us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Accumulated other comprehensive income", "label": "Accumulated Other Comprehensive Income (Loss), Net of Tax", "documentation": "Amount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source." } } }, "auth_ref": ["r15", "r16", "r76", "r145", "r510", "r544", "r545"] }, "us-gaap_AccumulatedOtherComprehensiveIncomeMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeMember", "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFSHAREHOLDERSEQUITYDEFICITUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Accumulated Other Comprehensive Income (Loss)", "label": "AOCI Attributable to Parent [Member]", "documentation": "Accumulated increase (decrease) in equity from transactions and other events and circumstances from non-owner sources, attributable to the parent. Excludes net income (loss), and accumulated changes in equity from transactions resulting from investments by owners and distributions to owners." } } }, "auth_ref": ["r1", "r8", "r16", "r414", "r417", "r464", "r540", "r541", "r817", "r818", "r819", "r829", "r830", "r831", "r832"] }, "ecd_Additional402vDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Additional402vDisclosureTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Additional 402(v) Disclosure", "label": "Additional 402(v) Disclosure [Text Block]" } } }, "auth_ref": ["r760"] }, "us-gaap_AdditionalPaidInCapital": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapital", "crdr": "credit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited": { "parentTag": "us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Additional paid-in capital", "label": "Additional Paid in Capital", "documentation": "Amount 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." } } }, "auth_ref": ["r69", "r697", "r925"] }, "us-gaap_AdditionalPaidInCapitalMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalMember", "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFSHAREHOLDERSEQUITYDEFICITUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Additional Paid-In Capital", "label": "Additional Paid-in Capital [Member]", "documentation": "Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders." } } }, "auth_ref": ["r555", "r829", "r830", "r831", "r832", "r865", "r926"] }, "ecd_AdjToCompAmt": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AdjToCompAmt", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Adjustment to Compensation, Amount", "label": "Adjustment to Compensation Amount" } } }, "auth_ref": ["r773"] }, "ecd_AdjToCompAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AdjToCompAxis", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Adjustment to Compensation:", "label": "Adjustment to Compensation [Axis]" } } }, "auth_ref": ["r773"] }, "ecd_AdjToNonPeoNeoCompFnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AdjToNonPeoNeoCompFnTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Adjustment to Non-PEO NEO Compensation Footnote", "label": "Adjustment to Non-PEO NEO Compensation Footnote [Text Block]" } } }, "auth_ref": ["r773"] }, "ecd_AdjToPeoCompFnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AdjToPeoCompFnTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Adjustment To PEO Compensation, Footnote", "label": "Adjustment To PEO Compensation, Footnote [Text Block]" } } }, "auth_ref": ["r773"] }, "rgs_AdjustedEarningsBeforeInterestTaxDepreciationAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "AdjustedEarningsBeforeInterestTaxDepreciationAndAmortization", "crdr": "credit", "calculation": { "http://www.regiscorp.com/role/SEGMENTINFORMATIONScheduleofSummarizedFinancialInformationofReportableOperatingSegmentsDetails": { "parentTag": "us-gaap_NetIncomeLoss", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.regiscorp.com/role/SEGMENTINFORMATIONScheduleofSummarizedFinancialInformationofReportableOperatingSegmentsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Adjusted EBITDA", "label": "Adjusted Earnings Before Interest, Tax, Depreciation And Amortization", "documentation": "Adjusted Earnings Before Interest, Tax, Depreciation And Amortization" } } }, "auth_ref": [] }, "us-gaap_AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFSHAREHOLDERSEQUITYDEFICITUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Stock-based compensation", "label": "APIC, Share-Based Payment Arrangement, Increase for Cost Recognition", "documentation": "Amount of increase to additional paid-in capital (APIC) for recognition of cost for award under share-based payment arrangement." } } }, "auth_ref": ["r30", "r31", "r352"] }, "us-gaap_AdjustmentsToAdditionalPaidInCapitalWarrantIssued": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsToAdditionalPaidInCapitalWarrantIssued", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICITStockWarrantsIssuesinConnectionwithLongTermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Stock warrants issued in connection with debt", "label": "Adjustments to Additional Paid in Capital, Warrant Issued", "documentation": "Amount of increase in additional paid in capital (APIC) resulting from the issuance of warrants. Includes allocation of proceeds of debt securities issued with detachable stock purchase warrants." } } }, "auth_ref": ["r9", "r27", "r98"] }, "us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract", "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Adjustments to reconcile net (loss) income to cash used in operating activities:", "label": "Adjustments to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities [Abstract]" } } }, "auth_ref": [] }, "us-gaap_AdvertisingExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdvertisingExpense", "crdr": "debit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONSUnaudited": { "parentTag": "us-gaap_CostsAndExpenses", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Advertising fund expense", "label": "Advertising Expense", "documentation": "Amount charged to advertising expense for the period, which are expenses incurred with the objective of increasing revenue for a specified brand, product or product line." } } }, "auth_ref": ["r384", "r687"] }, "us-gaap_AdvertisingMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdvertisingMember", "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Advertising fund contributions", "label": "Advertising [Member]", "documentation": "Announcement promoting product, service, or event." } } }, "auth_ref": ["r863"] }, "ecd_AggtChngPnsnValInSummryCompstnTblForAplblYrMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AggtChngPnsnValInSummryCompstnTblForAplblYrMember", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table", "label": "Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table [Member]" } } }, "auth_ref": ["r806"] }, "ecd_AggtErrCompAmt": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AggtErrCompAmt", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Aggregate Erroneous Compensation Amount", "label": "Aggregate Erroneous Compensation Amount" } } }, "auth_ref": ["r732", "r742", "r752", "r784"] }, "ecd_AggtErrCompNotYetDeterminedTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AggtErrCompNotYetDeterminedTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Aggregate Erroneous Compensation Not Yet Determined", "label": "Aggregate Erroneous Compensation Not Yet Determined [Text Block]" } } }, "auth_ref": ["r735", "r745", "r755", "r787"] }, "ecd_AggtPnsnAdjsSvcCstMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AggtPnsnAdjsSvcCstMember", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Aggregate Pension Adjustments Service Cost", "label": "Aggregate Pension Adjustments Service Cost [Member]" } } }, "auth_ref": ["r807"] }, "ecd_AllAdjToCompMember": { "xbrltype": "domainItemType", "nsuri":

"http://xbrl.sec.gov/ecd/2024", "localname": "AllAdjToCompMember", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "All Adjustments to Compensation", "label": "All Adjustments to Compensation [Member]" } } }, "auth_ref": ["r773"] }, "ecd_AllExecutiveCategoriesMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AllExecutiveCategoriesMember", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "All Executive Categories", "label": "All Executive Categories [Member]" } } }, "auth_ref": ["r780"] }, "ecd_AllIndividualsMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AllIndividualsMember", "presentation": ["http://xbrl.sec.gov/ecd/role/AwardTimingDisclosure", "http://xbrl.sec.gov/ecd/role/ErrCompDisclosure", "http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements", "http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "All Individuals", "label": "All Individuals [Member]" } } }, "auth_ref": ["r736", "r746", "r756", "r780", "r788", "r792", "r800"] }, "ecd_AllTradingArrangementsMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AllTradingArrangementsMember", "presentation": ["http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements"], "lang": { "en-us": { "role": { "terseLabel": "All Trading Arrangements", "label": "All Trading Arrangements [Member]" } } }, "auth_ref": ["r798"] }, "us-gaap_AllocatedShareBasedCompensationExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllocatedShareBasedCompensationExpense", "crdr": "debit", "presentation": ["http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICITNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Share-based compensation expense", "label": "Share-Based Payment Arrangement, Expense", "documentation": "Amount of expense for award under share-based payment arrangement. Excludes amount capitalized." } } }, "auth_ref": ["r381", "r382"] }, "us-gaap_AllowanceForDoubtfulAccountsReceivable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllowanceForDoubtfulAccountsReceivable", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofAllowanceforDoubtfulAccountsDetails"], "lang": { "en-us": { "role": { "periodStartLabel": "Balance at beginning of period", "periodEndLabel": "Balance at end of period", "label": "Accounts Receivable, Allowance for Credit Loss", "documentation": "Amount of allowance for credit loss on accounts receivable." } } }, "auth_ref": ["r146", "r237", "r241", "r242", "r246", "r893"] }, "us-gaap_AllowanceForDoubtfulAccountsReceivableRecoveries": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllowanceForDoubtfulAccountsReceivableRecoveries", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofAllowanceforDoubtfulAccountsDetails"], "lang": { "en-us": { "role": { "negatedTerseLabel": "Recoveries", "label": "Accounts Receivable, Allowance for Credit Loss, Recovery", "documentation": "Amount of increase in allowance for credit loss on accounts receivable, from recovery." } } }, "auth_ref": ["r245"] }, "us-gaap_AllowanceForDoubtfulAccountsReceivableRollforward": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllowanceForDoubtfulAccountsReceivableRollforward", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofAllowanceforDoubtfulAccountsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Accounts Receivable, Allowance for Credit Loss [Roll Forward]", "label": "Accounts Receivable, Allowance for Credit Loss [Roll Forward]", "documentation": "A roll forward is a reconciliation of a concept from the beginning of a period to the end of a period." } } }, "auth_ref": [] }, "us-gaap_AllowanceForDoubtfulAccountsReceivableWriteOffs": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllowanceForDoubtfulAccountsReceivableWriteOffs", "crdr": "debit", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofAllowanceforDoubtfulAccountsDetails"], "lang": { "en-us": { "role": { "negatedTerseLabel": "Write-offs", "label": "Accounts Receivable, Allowance for Credit Loss, Writeoff", "documentation": "Amount of direct write-downs of accounts receivable charged against the allowance." } } }, "auth_ref": ["r244"] }, "dei_AmendmentFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AmendmentFlag", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Amendment Flag", "label": "Amendment Flag", "documentation": "Boolean flag that is true when the XBRL content amends previously-filed or accepted submission." } } }, "auth_ref": [] }, "us-gaap_AmortizationOfFinancingCostsAndDiscounts": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AmortizationOfFinancingCostsAndDiscounts", "crdr": "debit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWSUnaudited": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Amortization of debt discount and financing costs", "label": "Amortization of Debt Issuance Costs and Discounts", "documentation": "Amount of amortization expense attributable to debt discount (premium) and debt issuance costs." } } }, "auth_ref": ["r313", "r673", "r674", "r822", "r872"] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount", "presentation": ["http://www.regiscorp.com/role/EARNINGSPERSHAREDetails", "http://www.regiscorp.com/role/EARNINGSPERSHAREScheduleofSharesOutstandingUsedintheCalculationofBasicandDilutedEarningsPerShareEPSDetails"], "lang": { "en-us": { "role": { "terseLabel": "Awards excluded from diluted earnings per share computation (in shares)", "verboseLabel": "Options excluded from EPS calculation - anti-dilutive (in shares)", "label": "Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount", "documentation": "Securities (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." } } }, "auth_ref": ["r193"] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis", "presentation": ["http://www.regiscorp.com/role/EARNINGSPERSHAREDetails"], "lang": { "en-us": { "role": { "terseLabel": "Antidilutive Securities [Axis]", "label": "Antidilutive Securities [Axis]", "documentation": "Information by type of antidilutive security." } } }, "auth_ref": ["r21"] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems", "presentation": ["http://www.regiscorp.com/role/EARNINGSPERSHAREDetails"], "lang": { "en-us": { "role": { "terseLabel": "Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]", "label": "Antidilutive Securities Excluded from Computation of Earnings Per Share [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": [] }, "us-gaap_AntidilutiveSecuritiesNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesNameDomain", "presentation": ["http://www.regiscorp.com/role/EARNINGSPERSHAREDetails"], "lang": { "en-us": { "role": { "terseLabel": "Antidilutive Securities, Name [Domain]", "label": "Antidilutive Securities, Name [Domain]", "documentation": "Incremental common shares attributable to securities that were not included in diluted earnings per share (EPS) because to do so would increase EPS amounts or decrease loss per share amounts for the period presented." } } }, "auth_ref": ["r21"] }, "us-gaap_Assets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Assets", "crdr": "debit", "calculation": { 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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." } } }, "auth_ref": ["r20", "r136", "r653"] }, "us-gaap_CashAndCashEquivalentsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsDisclosureTextBlock", "presentation": ["http://www.regiscorp.com/role/CASHCASHEQUIVALENTSANDRESTRICTEDCASH"], "lang": { "en-us": { "role": { "terseLabel": "CASH, CASH EQUIVALENTS AND RESTRICTED CASH", "label": "Cash and Cash Equivalents Disclosure [Text Block]", "documentation": "The entire disclosure for cash and cash equivalent footnotes, which may include the types of deposits and money market instruments, applicable carrying amounts, restricted amounts and compensating balance arrangements. Cash and equivalents include: (1) currency on hand (2) demand deposits with banks or financial institutions (3) other kinds of accounts that have the general characteristics of demand deposits (4) 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. Generally, only investments maturing within three months from the date of acquisition qualify." } } }, "auth_ref": ["r136", "r508"] }, "us-gaap_CashCashEquivalentsAndShortTermInvestments": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsAndShortTermInvestments", "crdr": "debit", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Cash, cash equivalents, and short-term investments", "label": "Cash, Cash Equivalents, and Short-Term Investments", "documentation": "Cash includes currency on hand as well as demand deposits with banks or financial institutions. It also includes other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and effectively may withdraw funds at any time without prior notice or penalty. Cash equivalents, excluding items classified as marketable securities, include short-term, highly liquid Investments that are both readily convertible to known amounts of cash, and so near their maturity that they present minimal risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less qualify under that definition. Original maturity means original maturity to the entity holding the investment. For example, both a three-month US Treasury bill and a three-year Treasury note purchased three months from maturity qualify as cash equivalents. However, a Treasury note purchased three years ago does not become a cash equivalent when its remaining maturity is three months. Short-term investments, exclusive of cash equivalents, generally consist of marketable securities intended to be sold within one year (or the normal operating cycle if longer) and may include trading securities, available-for-sale securities, or held-to-maturity securities (if maturing within one year), as applicable." } } }, "auth_ref": ["r816"] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents", "crdr": "debit", "calculation": { "http://www.regiscorp.com/role/CASHCASHEQUIVALENTSANDRESTRICTEDCASHScheduleofCashCashEquivalentsandRestrictedCashDetails": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://www.regiscorp.com/role/CASHCASHEQUIVALENTSANDRESTRICTEDCASHScheduleofCashCashEquivalentsandRestrictedCashDetails", "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWSUnaudited"], "lang": { "en-us": { "role": { "periodStartLabel": "Beginning of period", "periodEndLabel": "End of period", "totalLabel": "Total cash, cash equivalents and restricted cash", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents", "documentation": "Amount 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. 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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": ["r0", "r87"] }, "us-gaap_CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations", "crdr": "debit", "presentation": ["http://www.regiscorp.com/role/DISCONTINUEDOPERATIONSNarrativeDetails"], "lang": { "en-us": { "role": { "negatedLabel": "Cash provided by operation from discontinued operations", "label": "Cash Provided by (Used in) Operating Activities, Discontinued Operations", "documentation": "Amount of cash inflow (outflow) of operating activities of discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities." } } }, "auth_ref": ["r51", "r87"] }, "rgs_ChangeInDeferredCostsRollForward": { "xbrltype": "stringItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "ChangeInDeferredCostsRollForward", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofRollforwardofBrokerFeesDetails"], "lang": { "en-us": { "role": { "terseLabel": "Change In Deferred Costs [Roll Forward]", "label": "Change In Deferred Costs [Roll Forward]", "documentation": "Change In Deferred Costs [Roll Forward]" } } }, "auth_ref": [] }, "ecd_ChangedPeerGroupFnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ChangedPeerGroupFnTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Changed Peer Group, Footnote", "label": "Changed Peer Group, Footnote [Text Block]" } } }, "auth_ref": ["r771"] }, "ecd_ChngInFrValAsOfVstngDtOfPrrYrEqtyAwrdsVstdInCvrdYrMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ChngInFrValAsOfVstngDtOfPrrYrEqtyAwrdsVstdInCvrdYrMember", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year", "label": "Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year [Member]" } } }, "auth_ref": ["r768"] }, "ecd_ChngInFrValOfOutsdngAndUnvstdEqtyAwrdsGrntdInPrrYrsMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ChngInFrValOfOutsdngAndUnvstdEqtyAwrdsGrntdInPrrYrsMember", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested", "label": "Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested [Member]" } } }, "auth_ref": ["r766"] }, "dei_CityAreaCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CityAreaCode", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "City Area Code", "label": "City Area Code", "documentation": "Area code of city" } } }, "auth_ref": [] }, "us-gaap_ClassOfStockDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfStockDomain", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Class of Stock [Domain]", "label": "Class of Stock [Domain]", "documentation": "Share of stock differentiated by the voting rights the holder receives. Examples include, but are not limited to, common stock, redeemable preferred stock, nonredeemable preferred stock, and convertible stock." } } }, "auth_ref": ["r125", "r141", "r142", "r143", "r164", "r184", "r188", "r190", "r192", "r200", "r201", "r238", "r280", "r283", "r284", "r285", "r289", "r290", "r320", "r321", "r322", "r323", "r324", "r434", "r548", "r549", "r550", "r551", "r555", "r556", "r557", "r558", "r559", "r560", "r561", "r562", "r563", "r564", "r565", "r566", "r580", "r602", "r619", "r631", "r632", "r633", "r634", "r635", "r810", "r824", "r833"] }, "rgs_ClassOfWarrantOrRightCancellable": { "xbrltype": "sharesItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "ClassOfWarrantOrRightCancellable", "presentation": ["http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICITStockWarrantsIssuesinConnectionwithLongTermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Aggregate cancelled warrants (in shares)", "label": "Class Of Warrant Or Right, Cancellable", "documentation": "Class Of Warrant Or Right, Cancellable" } } }, "auth_ref": [] }, "rgs_ClassOfWarrantOrRightCancellableConsiderationPerShare": { "xbrltype": "perShareItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "ClassOfWarrantOrRightCancellableConsiderationPerShare", "presentation": ["http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICITStockWarrantsIssuesinConnectionwithLongTermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Exercise price of cancelled warrants (in dollars per share)", "label": "Class Of Warrant Or Right, Cancellable, Consideration Per Share", "documentation": "Class Of Warrant Or Right, Cancellable, Consideration Per Share" } } }, "auth_ref": [] }, "us-gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1", "presentation": ["http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICITStockWarrantsIssuesinConnectionwithLongTermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Exercise price of warrants (in dollars per share)", "label": "Class of Warrant or Right, Exercise Price of Warrants or Rights", "documentation": "Exercise price per share or per unit of warrants or rights outstanding." } } }, "auth_ref": ["r325"] }, "us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights", "presentation": ["http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICITStockWarrantsIssuesinConnectionwithLongTermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Aggregate purchase of warrants (in shares)", "label": "Class of Warrant or Right, Number of Securities Called by Warrants or Rights", "documentation": "Number of securities

into which the class of warrant or right may be converted. For example, but not limited to, 500,000 warrants may be converted into 1,000,000 shares." } } }, "auth_ref": ["r325"] }, "ecd_CoSelectedMeasureAmt": { "xbrltype": "decimalItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CoSelectedMeasureAmt", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Company Selected Measure Amount", "label": "Company Selected Measure Amount" } } }, "auth_ref": ["r772"] }, "ecd_CoSelectedMeasureName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CoSelectedMeasureName", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Company Selected Measure Name", "label": "Company Selected Measure Name" } } }, "auth_ref": ["r772"] }, "us-gaap_CommitmentsAndContingencies": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingencies", "crdr": "credit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited": { "parentTag": "us-gaap_LiabilitiesAndStockholdersEquity", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Commitments and contingencies (Note 6)", "label": "Commitments and Contingencies", "documentation": "Represents 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." } } }, "auth_ref": ["r65", "r107", "r507", "r579"] }, "us-gaap_CommitmentsAndContingenciesDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingenciesDisclosureAbstract", "lang": { "en-us": { "role": { "terseLabel": "Commitments and Contingencies Disclosure [Abstract]", "label": "Commitments and Contingencies Disclosure [Abstract]" } } }, "auth_ref": [] }, "us-gaap_CommonStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockMember", "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFSHAREHOLDERSEQUITYDEFICITUnaudited", "http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Common Stock", "label": "Common Stock [Member]", "documentation": "Stock that is subordinate to all other stock of the issuer." } } }, "auth_ref": ["r713", "r714", "r715", "r717", "r718", "r719", "r720", "r829", "r830", "r832", "r865", "r924", "r926"] }, "us-gaap_CommonStockParOrStatedValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockParOrStatedValuePerShare", "presentation": ["http://www.regiscorp.com/role/BASISOFPRESENTATIONOFUNAUDITEDINTERIMCONDENSEDCONSOLIDATEDFINANCIALSTATEMENTSANDSUMMARYOFSIGNIFICANTACCO "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnauditedParenthetical", "http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICITStockWarrantsIssuesinConnectionwithLongTermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Common stock par value (in dollars per share)", "label": "Common Stock, Par or Stated Value Per Share", "documentation": "Face amount or stated value per share of common stock." } } }, "auth_ref": ["r68"] }, "us-gaap_CommonStockSharesIssued": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesIssued", "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnauditedParenthetical"], "lang": { "en-us": { "role": { "terseLabel": "Common stock issued (in shares)", "label": "Common Stock, Shares, Issued", "documentation": "Total 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." } } }, "auth_ref": ["r68"] }, "us-gaap_CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnauditedParenthetical", "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFSHAREHOLDERSEQUITYDEFICITUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Common stock outstanding (in shares)", "periodStartLabel": "Balance (in shares)", "periodEndLabel": "Balance (in shares)", "label": "Common Stock, Shares, Outstanding", "documentation": "Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation." } } }, "auth_ref": ["r9", "r68", "r580", "r599", "r926", "r927"] }, "us-gaap_CommonStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockValue", "crdr": "credit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited": { "parentTag": "us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited"], "lang": { "en-us": { "role": { "verboseLabel": "Common stock, $0.05 par value; issued and outstanding, 2,282,395 and 2,279,948 common shares at September\u00a030, 2024, and June\u00a030, 2024, respectively", "label": "Common Stock, Value, Issued", "documentation": "Aggregate 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." } } }, "auth_ref": ["r68", "r509", "r697"] }, "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": { "terseLabel": "Compensation Actually Paid vs. Company Selected Measure", "label": "Compensation Actually Paid vs. Company Selected Measure [Text Block]" } } }, "auth_ref": ["r777"] }, "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": { "terseLabel": "Compensation Actually Paid vs. Net Income", "label": "Compensation Actually Paid vs. Net Income [Text Block]" } } }, "auth_ref": ["r776"] }, "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": { "terseLabel": "Compensation Actually Paid vs. Other Measure", "label": "Compensation Actually Paid vs. Other Measure [Text Block]" } } }, "auth_ref": ["r778"] }, "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": { "terseLabel": "Compensation Actually Paid vs. Total Shareholder Return", "label": "Compensation Actually Paid vs. Total Shareholder Return [Text Block]" } } }, "auth_ref": ["r775"] }, 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Operating Expenses" } } }, "auth_ref": [] }, "rgs_CompanyOwnedSalonProductsAndServicesMember": { "xbrltype": "domainItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "CompanyOwnedSalonProductsAndServicesMember", "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Company-owned salon revenue", "label": "Company Owned Salon Products And Services [Member]", "documentation": "Company Owned Salon Products And Services" } } }, "auth_ref": [] }, "rgs_CompanyownedSegmentMember": { "xbrltype": "domainItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "CompanyownedSegmentMember", "presentation": ["http://www.regiscorp.com/role/BASISOFPRESENTATIONOFUNAUDITEDINTERIMCONDENSEDCONSOLIDATEDFINANCIALSTATEMENTSANDSUMMARYOFSIGNIFICANTACCO "http://www.regiscorp.com/role/LEASESFutureOperatingLeaseCommitmentsDetails", "http://www.regiscorp.com/role/SEGMENTINFORMATIONScheduleofReportableOperatingSegmentSalonsDetails", "http://www.regiscorp.com/role/SEGMENTINFORMATIONScheduleofSummarizedFinancialInformationofReportableOperatingSegmentsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Company-owned", "verboseLabel": "Company-Owned", "label": "Company-owned Segment [Member]", "documentation": "Company-owned Segment [Member]" } } }, "auth_ref": [] }, "us-gaap_ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest", "crdr": "credit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCOMPREHENSIVELOSSINCOMEUnaudited": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCOMPREHENSIVELOSSINCOMEUnaudited"], "lang": { "en-us": { "role": { "totalLabel": "Comprehensive (loss) income", "label": "Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest", "documentation": "Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income. Excludes changes in equity resulting from investments by owners and distributions to owners." } } }, "auth_ref": ["r36", "r102", "r150", "r152", "r157", "r502", "r517"] }, "srt_ConsolidationItemsAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ConsolidationItemsAxis", "presentation": ["http://www.regiscorp.com/role/LEASESFutureOperatingLeaseCommitmentsDetails", "http://www.regiscorp.com/role/SEGMENTINFORMATIONScheduleofSummarizedFinancialInformationofReportableOperatingSegmentsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Consolidation Items [Axis]", "label": "Consolidation Items [Axis]" } } }, "auth_ref": ["r113", "r166", "r197", "r208", "r222", "r223", "r224", "r225", "r226", "r228", "r229", "r230", "r280", "r281", "r282", "r283", "r285", "r286", "r287", "r288", "r289", "r661", "r662", "r857", "r858"] }, "srt_ConsolidationItemsDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ConsolidationItemsDomain", "presentation": ["http://www.regiscorp.com/role/LEASESFutureOperatingLeaseCommitmentsDetails", "http://www.regiscorp.com/role/SEGMENTINFORMATIONScheduleofSummarizedFinancialInformationofReportableOperatingSegmentsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Consolidation Items [Domain]", "label": "Consolidation Items [Domain]" } } }, "auth_ref": ["r113", "r166", "r197", "r208", "r222", "r223", "r224", "r225", "r226", "r228", "r229", "r230", "r280", "r281", "r282", "r283", "r285", "r286", "r287", "r288", "r289", "r661", "r662", "r857", "r858"] }, "us-gaap_ContractWithCustomerAssetAndLiabilityTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerAssetAndLiabilityTableTextBlock", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONTables"], "lang": { "en-us": { "role": { "terseLabel": "Schedule of Receivables, Broker Fees and Deferred Revenue", "label": "Contract with Customer, Contract Asset, Contract Liability, and Receivable [Table Text Block]", "documentation": "Tabular disclosure of receivable, contract asset, and contract liability from contract with customer. Includes, but is not limited to, change in contract asset and contract liability." } } }, "auth_ref": ["r861"] }, "us-gaap_ContractWithCustomerLiabilityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiabilityAbstract", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofReceivablesBrokerFeesandDeferredRevenueDetails"], "lang": { "en-us": { "role": { "terseLabel": "Deferred revenue", "label": "Contract with Customer, Liability [Abstract]" } } }, "auth_ref": [] }, "us-gaap_ContractWithCustomerLiabilityCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiabilityCurrent", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofReceivablesBrokerFeesandDeferredRevenueDetails"], "lang": { "en-us": { "role": { "terseLabel": "Current deferred revenue", "label": "Contract with Customer, Liability, Current", "documentation": "Amount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as current." } } }, "auth_ref": ["r327", "r328", "r347"] }, "us-gaap_ContractWithCustomerLiabilityNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiabilityNoncurrent", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofReceivablesBrokerFeesandDeferredRevenueDetails"], "lang": { "en-us": { "role": { "terseLabel": "Non-current deferred revenue", "label": "Contract with Customer, Liability, Noncurrent", "documentation": "Amount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as noncurrent." } } }, "auth_ref": ["r327", "r328", "r347"] }, "rgs_ContractWithCustomerLiabilityRevenueRecognizedGiftCardBreakagePeriod": { "xbrltype": "durationItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "ContractWithCustomerLiabilityRevenueRecognizedGiftCardBreakagePeriod", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Revenue recognized, gift card breakage period", "label": "Contract with Customer, Liability, Revenue Recognized, Gift Card Breakage Period", "documentation": "Contract with Customer, Liability, Revenue Recognized, Gift Card Breakage Period" } } }, "auth_ref": [] }, "us-gaap_CorporateNonSegmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CorporateNonSegmentMember", "presentation": ["http://www.regiscorp.com/role/LEASESFutureOperatingLeaseCommitmentsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Unallocated Corporate", "label": "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]", "documentation": "Corporate headquarters or functional department that may not earn revenues or may earn revenues that are only incidental to the activities of the entity and is not considered an operating segment." } } }, "auth_ref": ["r11", "r223", "r224", "r225", "r226", "r229", "r837"] }, "us-gaap_CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization": { "xbrltype":

"monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization", "crdr": "debit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONSUnaudited": { "parentTag": "us-gaap_CostsAndExpenses", "weight": 1.0, "order": 7.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Cost of product sales to franchisees", "label": "Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization", "documentation": "Cost of product sold and service rendered, excluding depreciation, depletion, and amortization." } } }, "auth_ref": ["r812", "r813"] }, "us-gaap_CostsAndExpenses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostsAndExpenses", "crdr": "debit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONSUnaudited": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONSUnaudited"], "lang": { "en-us": { "role": { "totalLabel": "Total operating expenses", "label": "Costs and Expenses", "documentation": "Total costs of sales and operating expenses for the period." } } }, "auth_ref": ["r84"] }, "us-gaap_CostsAndExpensesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostsAndExpensesAbstract", "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONSUnaudited", "http://www.regiscorp.com/role/SEGMENTINFORMATIONScheduleofSummarizedFinancialInformationofReportableOperatingSegmentsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Operating expenses:", "verboseLabel": "Segment adjusted EBITDA:", "label": "Costs and Expenses [Abstract]" } } }, "auth_ref": [] }, "dei_CoverAbstract": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CoverAbstract", "lang": { "en-us": { "role": { "terseLabel": "Cover page.", "label": "Cover [Abstract]", "documentation": "Cover page." } } }, "auth_ref": [] }, "us-gaap_CreditFacilityAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CreditFacilityAxis", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails", "http://www.regiscorp.com/role/FINANCINGARRANGEMENTSScheduleofLongtermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Credit Facility [Axis]", "label": "Credit Facility [Axis]", "documentation": "Information by type of credit facility. Credit facilities provide capital to borrowers without the need to structure a loan for each borrowing." } } }, "auth_ref": ["r279", "r855"] }, "us-gaap_CreditFacilityDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CreditFacilityDomain", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails", "http://www.regiscorp.com/role/FINANCINGARRANGEMENTSScheduleofLongtermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Credit Facility [Domain]", "label": "Credit Facility [Domain]", "documentation": "Type of credit facility. Credit facilities provide capital to borrowers without the need to structure a loan for each borrowing." } } }, "auth_ref": ["r279", "r855", "r856"] }, "dei_CurrentFiscalYearEndDate": { "xbrltype": "gMonthDayItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CurrentFiscalYearEndDate", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Current Fiscal Year End Date", "label": "Current Fiscal Year End Date", "documentation": "End date of current fiscal year in the format --MM-DD." } } }, "auth_ref": [] }, "us-gaap_DebtDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtDisclosureAbstract", "lang": { "en-us": { "role": { "terseLabel": "Debt Disclosure [Abstract]", "label": "Debt Disclosure [Abstract]" } } }, "auth_ref": [] }, "us-gaap_DebtDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtDisclosureTextBlock", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTS"], "lang": { "en-us": { "role": { "terseLabel": "FINANCING ARRANGEMENTS", "label": "Debt Disclosure [Text Block]", "documentation": "The 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." } } }, "auth_ref": ["r94", "r163", "r267", "r268", "r269", "r270", "r271", "r278", "r279", "r291", "r297", "r298", "r299", "r300", "r301", "r302", "r307", "r314", "r315", "r317", "r445"] }, "us-gaap_DebtInstrumentBasisSpreadOnVariableRate1": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentBasisSpreadOnVariableRate1", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Variable rate", "label": "Debt Instrument, Basis Spread on Variable Rate", "documentation": "Percentage points added to the reference rate to compute the variable rate on the debt instrument." } } }, "auth_ref": [] }, "us-gaap_DebtInstrumentCarryingAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentCarryingAmount", "crdr": "credit", "calculation": { "http://www.regiscorp.com/role/FINANCINGARRANGEMENTSScheduleofLongtermDebtDetails": { "parentTag": "us-gaap_LongTermDebt", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSScheduleofLongtermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Term loan", "label": "Long-Term Debt, Gross", "documentation": "Amount, before unamortized (discount) premium and debt issuance costs, of long-term debt. Includes, but is not limited to, notes payable, bonds payable, commercial loans, mortgage loans, convertible debt, subordinated debt and other types of debt." } } }, "auth_ref": ["r13", "r106", "r318"] }, "rgs_DebtInstrumentCashPaymentPercentage": { "xbrltype": "percentItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "DebtInstrumentCashPaymentPercentage", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Cash payment (as a percent)", "label": "Debt Instrument, Cash Payment, Percentage", "documentation": "Debt Instrument, Cash Payment, Percentage" } } }, "auth_ref": [] }, "rgs_DebtInstrumentCovenantMinimumLiquidity": { "xbrltype": "monetaryItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "DebtInstrumentCovenantMinimumLiquidity", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Minimum liquidity", "label": "Debt Instrument, Covenant, Minimum Liquidity", "documentation": "Debt Instrument, Covenant, Minimum Liquidity" } } }, "auth_ref": [] }, "us-gaap_DebtInstrumentFaceAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentFaceAmount", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Term loan", "label": "Debt Instrument, Face Amount", "documentation": "Face (par) amount of debt instrument at time of issuance." } } }, "auth_ref": ["r292", "r445", "r446", "r671", "r672", "r695"] }, "us-gaap_DebtInstrumentInterestRateStatedPercentage": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentInterestRateStatedPercentage", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails", "http://www.regiscorp.com/role/FINANCINGARRANGEMENTSScheduleofLongtermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Interest rate", "label": "Debt Instrument, Interest Rate, Stated Percentage", "documentation": "Contractual interest rate for funds borrowed, under the debt agreement." } } }, "auth_ref": ["r61", "r293"] }, "us-gaap_DebtInstrumentLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentLineItems", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails", "http://www.regiscorp.com/role/FINANCINGARRANGEMENTSScheduleofLongtermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Debt Instrument [Line Items]", "label": "Debt Instrument [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": ["r166", "r292", "r293", "r294", "r295", "r296", "r298", "r303", "r304", "r305", "r306", "r308", "r309", "r310", "r311", "r312", "r313", "r316", "r670", "r671", "r672", "r673", "r674", "r695", "r825", "r871", "r873"] }, "rgs_DebtInstrumentPaidInKindPercent": { "xbrltype": "percentItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "DebtInstrumentPaidInKindPercent", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Paid-in-kind", "label": "Debt Instrument, Paid-In-Kind Percent", "documentation": "Debt Instrument, Paid-In-Kind Percent" } } }, "auth_ref": [] }, "us-gaap_DebtInstrumentTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentTable", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails", "http://www.regiscorp.com/role/FINANCINGARRANGEMENTSScheduleofLongtermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Schedule of Long-term Debt Instruments [Table]", "label": "Schedule of Long-Term Debt Instruments [Table]", "documentation": "Disclosure of information about long-term debt instrument or arrangement." } } }, "auth_ref": ["r13", "r28", "r29", "r37", "r96", "r97", "r166", "r292", "r293", "r294", "r295", "r296", "r298", "r303", "r304", "r305", "r306", "r308", "r309", "r310", "r311", "r312", "r313", "r316", "r670", "r671", "r672", "r673", "r674", "r695", "r825", "r871", "r873"] }, "rgs_DebtInstrumentThresholdTotalLeverageRatio": { "xbrltype": "pureItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "DebtInstrumentThresholdTotalLeverageRatio", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Total leverage ratio", "label": "Debt Instrument, Threshold Total Leverage Ratio", "documentation": "Debt Instrument, Threshold Total Leverage Ratio" } } }, "auth_ref": [] }, "us-gaap_DeferredFinanceCostsGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredFinanceCostsGross", "crdr": "debit", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Original issue discount fee", "label": "Debt Issuance Costs, Gross", "documentation": "Amount, before accumulated amortization, of debt issuance costs. Includes, but is not limited to, legal, accounting, underwriting, printing, and registration costs." } } }, "auth_ref": ["r871", "r873"] }, "us-gaap_DeferredFinanceCostsNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredFinanceCostsNet", "crdr": "debit", "calculation": { "http://www.regiscorp.com/role/FINANCINGARRANGEMENTSScheduleofLongtermDebtDetails": { "parentTag": "us-gaap_LongTermDebt", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails", "http://www.regiscorp.com/role/FINANCINGARRANGEMENTSScheduleofLongtermDebtDetails"], "lang": { "en-us": { "role": { "negatedTerseLabel": "Deferred financing fees", "terseLabel": "Deferred financing fees", "label": "Debt Issuance Costs, Net", "documentation": "Amount, after accumulated amortization, of debt issuance costs. Includes, but is not limited to, legal, accounting, underwriting, printing, and registration costs." } } }, "auth_ref": ["r860", "r870", "r871", "r873"] }, "us-gaap_DeferredIncomeTaxExpenseBenefit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredIncomeTaxExpenseBenefit", "crdr": "debit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWSUnaudited": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 10.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Deferred income taxes", "label": "Deferred Income Tax Expense (Benefit)", "documentation": "Amount of deferred income tax expense (benefit) pertaining to income (loss) from continuing operations." } } }, "auth_ref": ["r4", "r122", "r827"] }, "us-gaap_DepreciationDepletionAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationDepletionAndAmortization", "crdr": "debit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWSUnaudited": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 8.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Depreciation and amortization", "label": "Depreciation, Depletion and Amortization", "documentation": "The 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." } } }, "auth_ref": ["r4", "r197", "r211", "r228", "r661", "r662"] }, "us-gaap_DisaggregationOfRevenueLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisaggregationOfRevenueLineItems", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONNarrativeDetails", "http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofReceivablesBrokerFeesandDeferredRevenueDetails"], "lang": { "en-us": { "role": { "terseLabel": "Disaggregation of Revenue [Line Items]", "label": "Disaggregation of Revenue [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": ["r346", "r676", "r677", "r678", "r679", "r680", "r681", "r682"] }, "us-gaap_DisaggregationOfRevenueTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisaggregationOfRevenueTable", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONNarrativeDetails", "http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofReceivablesBrokerFeesandDeferredRevenueDetails"], "lang": { "en-us": { "role": { "terseLabel": "Disaggregation of Revenue [Table]", "label": "Disaggregation of Revenue [Table]", "documentation": "Disclosure of information about disaggregation of revenue into categories depicting how nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factor." } } }, "auth_ref": ["r346", "r676", "r677", "r678", "r679", "r680", "r681", "r682"] }, "us-gaap_DiscontinuedOperationsAndDisposalGroupsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DiscontinuedOperationsAndDisposalGroupsAbstract", "lang": { "en-us": { "role": { "terseLabel": "Discontinued Operations and Disposal Groups [Abstract]", "label": "Discontinued Operations and Disposal Groups [Abstract]" } } }, "auth_ref": [] }, "us-gaap_DisposalGroupsIncludingDiscontinuedOperationsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisposalGroupsIncludingDiscontinuedOperationsDisclosureTextBlock", "presentation": ["http://www.regiscorp.com/role/DISCONTINUEDOPERATIONS"], "lang": { "en-us": { "role": { "terseLabel": "DISCONTINUED OPERATIONS", "label": "Disposal Groups, Including Discontinued Operations, Disclosure [Text Block]", "documentation": "The entire disclosure related to a disposal group. Includes, but is not limited to, a discontinued operation, disposal classified as held-for-sale or disposed of by means other than sale or disposal of an individually significant component." } } }, "auth_ref": ["r38", "r91"] }, "us-gaap_DisposalGroupsIncludingDiscontinuedOperationsNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisposalGroupsIncludingDiscontinuedOperationsNameDomain", "presentation": ["http://www.regiscorp.com/role/DISCONTINUEDOPERATIONSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Disposal Group Name [Domain]", "label":

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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." } } }, "auth_ref": [] }, "dei_DocumentInformationLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentInformationLineItems", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Document Information [Line Items]", "label": "Document Information [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Excludes amounts 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." } } }, "auth_ref": ["r437"] }, "us-gaap_EffectiveIncomeTaxRateContinuingOperations": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectiveIncomeTaxRateContinuingOperations", "presentation": ["http://www.regiscorp.com/role/INCOMETAXESSummaryofIncomeTaxBenefitsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Effective tax rate", "label": "Effective Income Tax Rate Reconciliation, Percent", "documentation": "Percentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations." } } }, "auth_ref": ["r387", "r688"] }, "us-gaap_EmployeeStockOptionMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeStockOptionMember", "presentation": ["http://xbrl.sec.gov/ecd/role/AwardTimingDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Employee Stock Option", "label": "Share-Based Payment Arrangement, Option [Member]", "documentation": "Share-based payment arrangement granting right, subject to vesting and other restrictions, to purchase or sell certain number of shares at predetermined price for specified period of time." } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine1": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine1", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Entity Address, Address Line One", "label": "Entity Address, Address Line One", "documentation": "Address Line 1 such as Attn, Building Name, Street Name" } } }, "auth_ref": [] }, "dei_EntityAddressCityOrTown": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCityOrTown", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Entity Address, City or Town", "label": "Entity Address, City or Town", "documentation": "Name of the City or Town" } } }, "auth_ref": [] }, "dei_EntityAddressPostalZipCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressPostalZipCode", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Entity Address, Postal Zip Code", "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://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Entity Address, State or Province", "label": "Entity Address, State or Province", "documentation": "Name of the state or province." } } }, "auth_ref": [] }, "dei_EntityCentralIndexKey": { "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCentralIndexKey", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Entity Central Index Key", "label": "Entity Central Index Key", "documentation": "A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. 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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_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Entity Current Reporting Status", "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_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Entity Emerging Growth Company", "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": ["r725"] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Entity File Number", "label": "Entity File Number", "documentation": "Commission file number. The field allows up to 17 characters. 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This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": ["r725"] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Entity Incorporation, State or Country Code", "label": "Entity Incorporation, State or Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation." } } }, "auth_ref": [] }, "dei_EntityInteractiveDataCurrent": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Entity Interactive Data Current", "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": ["r809"] }, "dei_EntityRegistrantName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Entity Registrant Name", "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": ["r725"] }, "dei_EntityShellCompany": {

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Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement." } } }, "auth_ref": ["r13", "r106", "r890"] }, "us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityMaximumBorrowingCapacity", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Maximum borrowing capacity", "label": "Line of Credit Facility, Maximum Borrowing Capacity", "documentation": "Maximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility." } } }, "auth_ref": ["r57", "r62"] }, "us-gaap_LineOfCreditFacilityRemainingBorrowingCapacity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityRemainingBorrowingCapacity", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Unused borrowing amount capacity", "label": "Line of Credit Facility, Remaining Borrowing Capacity", "documentation": "Amount of borrowing capacity currently available under the credit facility (current borrowing capacity less the amount of borrowings outstanding)." } } }, "auth_ref": ["r57", "r62", "r279"] }, "us-gaap_LineOfCreditMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditMember", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails", "http://www.regiscorp.com/role/FINANCINGARRANGEMENTSScheduleofLongtermDebtDetails"], "lang": { "en-us": { "role": { "terseLabel": "Line of Credit", "label": "Line of Credit [Member]", "documentation": "A contractual arrangement with a lender under which borrowings can be made up to a specific amount at any point in time, and under which borrowings outstanding may be either short-term or long-term, depending upon the particulars." } } }, "auth_ref": [] }, "rgs_LiquidityAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "LiquidityAmount", "crdr": "debit", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Liquidity amount", "label": "Liquidity Amount", "documentation": "Liquidity Amount" } } }, "auth_ref": [] }, "dei_LocalPhoneNumber": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "LocalPhoneNumber", "presentation": ["http://www.regiscorp.com/role/CoverPage"], "lang": { "en-us": { "role": { "terseLabel": "Local Phone Number", "label": "Local Phone Number", "documentation": "Local phone number for entity." } } }, "auth_ref": [] }, "us-gaap_LongTermDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebt", "crdr": "credit", "calculation": { "http://www.regiscorp.com/role/FINANCINGARRANGEMENTSScheduleofLongtermDebtDetails": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSScheduleofLongtermDebtDetails"], "lang": { "en-us": { "role": { "totalLabel": "Long-term debt", "label": "Long-Term Debt", "documentation": "Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r6", "r166", "r309"] }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/FINANCINGARRANGEMENTSNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "2029", "label": "Long-Term Debt, Maturity, Year Four", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fourth fiscal year following current fiscal year. 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r6", "r166", "r309"] }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo": { "xbrltype":

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Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r5", "r458", "r505", "r513", "r697"] }, "rgs_ProspectusSupplementMember": { "xbrltype": "domainItemType", "nsuri": "http://www.regiscorp.com/20240930", "localname": "ProspectusSupplementMember", "presentation": ["http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICITSharesIssuanceProgramDetails"], "lang": { "en-us": { "role": { "terseLabel": "Prospectus Supplement", "label": "Prospectus Supplement [Member]", "documentation": "Prospectus Supplement" } } }, "auth_ref": [] }, "us-gaap_ProvisionForDoubtfulAccounts": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProvisionForDoubtfulAccounts", "crdr": "debit", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofAllowanceforDoubtfulAccountsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Provision for doubtful 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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": ["r815", "r823"] }, "us-gaap_RestrictedStockUnitsRSUMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedStockUnitsRSUMember", "presentation": ["http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICITEquityAwardsGrantedDetails", "http://www.regiscorp.com/role/SHAREHOLDERSEQUITYDEFICITNarrativeDetails", "http://xbrl.sec.gov/ecd/role/AwardTimingDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Restricted stock units (RSUs)", "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.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited": { "parentTag": "us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Accumulated deficit", "label": "Retained Earnings (Accumulated Deficit)", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r70", "r98", "r511", "r543", "r545", "r552", "r581", "r697"] }, "us-gaap_RetainedEarningsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFSHAREHOLDERSEQUITYDEFICITUnaudited"], "lang": { "en-us": { "role": { "terseLabel": "Accumulated Deficit", "label": "Retained Earnings [Member]", "documentation": "Accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r130", "r167", "r168", "r169", "r171", "r176", "r178", "r180", "r239", "r240", "r265", "r394", "r395", "r401", "r402", "r403", "r405", "r406", "r407", "r413", "r415", "r416", "r418", "r419", "r447", "r450", "r540", "r542", "r555", "r926"] }, "us-gaap_RevenueFromContractWithCustomerAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerAbstract", "lang": { "en-us": { "role": { "terseLabel": "Revenue from Contract with Customer [Abstract]", "label": "Revenue from Contract with Customer [Abstract]" } } }, "auth_ref": [] }, "us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerExcludingAssessedTax", "crdr": "credit", "calculation": { "http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONSUnaudited": { "parentTag": "us-gaap_Revenues", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://www.regiscorp.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONSUnaudited", "http://www.regiscorp.com/role/REVENUERECOGNITIONNarrativeDetails"], "lang": { "en-us": { "role": { "verboseLabel": "Revenues", "label": "Revenue from Contract with Customer, Excluding Assessed Tax", "documentation": "Amount, excluding 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." } } }, "auth_ref": ["r112", "r113", "r197", "r207", "r208", "r222", "r228", "r231", "r233", "r235", "r345", "r346", "r468"] }, "us-gaap_RevenueFromContractWithCustomerPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerPolicyTextBlock", "presentation": ["http://www.regiscorp.com/role/BASISOFPRESENTATIONOFUNAUDITEDINTERIMCONDENSEDCONSOLIDATEDFINANCIALSTATEMENTSANDSUMMARYOFSIGNIFICANTACCOU], "lang": { "en-us": { "role": { "terseLabel": "Revenue Recognition and Deferred Revenue", "label": "Revenue from Contract with Customer [Policy Text Block]", "documentation": "Disclosure of accounting policy for revenue from contract with customer." } } }, "auth_ref": ["r124", "r337", "r338", "r339", "r340", "r341", "r342", "r343", "r344", "r650"] }, "us-gaap_RevenueFromContractWithCustomerTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerTextBlock", "presentation": ["http://www.regiscorp.com/role/REVENURECOGNITION"], "lang": { "en-us": { "role": { "terseLabel": "REVENUE RECOGNITION", "label": "Revenue from Contract with Customer [Text Block]", "documentation": "The entire disclosure of revenue from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts." } } }, "auth_ref": ["r124", "r329", "r330", "r331", "r332", "r333", "r334", "r335", "r336", "r348"] }, "us-gaap_RevenuePerformanceObligationDescriptionOfTiming": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenuePerformanceObligationDescriptionOfTiming", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Performance obligations expected to be satisfied, expected timing", "label": "Revenue, Performance Obligation, Description of Timing", "documentation": "Description of timing for satisfying performance obligation in contract with customer. Includes, but is not limited to, as services are rendered, and upon shipment, delivery or completion of service." } } }, "auth_ref": ["r330"] }, "us-gaap_RevenueRemainingPerformanceObligation": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueRemainingPerformanceObligation", "crdr": "credit", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofEstimatedRevenueExpectedtobeRecognizedDetails"], "lang": { "en-us": { "role": { "terseLabel": "Performance obligations expected to be satisfied", "label": "Revenue, Remaining Performance Obligation, Amount", "documentation": "Amount of transaction price allocated to performance obligation that has not been recognized as revenue." } } }, "auth_ref": ["r120"] }, "us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionLineItems", "presentation": ["http://www.regiscorp.com/role/REVENUERECOGNITIONScheduleofEstimatedRevenueExpectedtobeRecognizedDetails"], "lang": { "en-us": { "role": { "terseLabel": "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items]", "label": "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the entity, if longer." } } }, "auth_ref": ["r13", "r28", "r29", "r37", "r96", "r97", "r671", "r673", "r828", "r871"] }, "us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock", "presentation": ["http://www.regiscorp.com/role/EARNINGSPERSHARETables"], "lang": { "en-us": { "role": { "terseLabel": "Schedule of Shares Outstanding Used in the Calculation of Basic and Diluted Earnings Per Share (\"EPS\")", "label": "Schedule of Earnings Per Share, Basic and Diluted [Table Text Block]", "documentation": "Tabular 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." } } }, "auth_ref": ["r834"] }, "us-gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock", "presentation": ["http://www.regiscorp.com/role/INCOMETAXESTables"], "lang": { "en-us": { "role": { "terseLabel": "Summary of Income Tax (Expense) Benefits and Corresponding Effective Tax Rates", "label": "Schedule of Effective Income Tax Rate Reconciliation [Table Text Block]", "documentation": "Tabular 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." } } }, "auth_ref": ["r388", "r688", "r864"] }, "us-gaap_ScheduleOfFranchisorDisclosureTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFranchisorDisclosureTable", "presentation": ["http://www.regiscorp.com/role/SEGMENTINFORMATIONScheduleofReportableOperatingSegmentSalonsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Salon Locations [Table]", "label": "Franchisor, Ownership [Table]", "documentation": "Disclosure of information about status of store, restaurant, or other unit by franchised or not franchised." } } }, "auth_ref": [] }, "us-gaap_ScheduleOfFranchisorDisclosureTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFranchisorDisclosureTableTextBlock", "presentation": ["http://www.regiscorp.com/role/SEGMENTINFORMATIONTables"], "lang": { "en-us": { "role": { "terseLabel": "Schedule of Reportable Operating Segment Salons", "label": "Schedule of Franchisor Disclosure [Table Text Block]", "documentation": "Tabular disclosure of franchisors that are included in the discussion of the nature of an entity's operations." } } }, "auth_ref": [] }, "us-gaap_ScheduleOfRestrictedCashAndCashEquivalentsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRestrictedCashAndCashEquivalentsTextBlock", "presentation": ["http://www.regiscorp.com/role/CASHCASHEQUIVALENTSANDRESTRICTEDCASHTables"], "lang": { "en-us": { "role": { "terseLabel": "Schedule of Restricted Cash and Cash Equivalents", "label": "Restrictions on Cash and Cash Equivalents [Table Text Block]", "documentation": "Tabular disclosure of cash and cash equivalents restricted as to withdrawal or usage." } } }, "auth_ref": ["r12", "r104", "r891"] }, "us-gaap_ScheduleOfSegmentReportingInformationBySegmentTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname":

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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
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L'$$[0P7:J26VD6IB(!LU* M)^2IZ:EVOU7T*]W8&]E?76E^BS* E;C.YELV)9O"#J>L=CJ.UO"Y/FOX/+;F M%MX++0PLJOPJ*".@K!M%?U, ^; 3->7>%7ELG)X+56P:
(&+\3XT1=J6%5^5: M3YUOW3ZY[3T]JI[:S]$[P.SN_23F=0@VWVXZ_Q/K&QP))VC6*YG$P/H$;Q MJ4DHF$U6/GQ[;G+-K-/,'<_"UMT#<]49HWM=]PX_R8XQXF*EO<]
M.'(,T7)BI1CO3(S84:9W=$J>VGM7_#,5!Q0HU%A":DP&P]^A$U*.8GL(I'&# MM+GM,1L'9Y.KGB;BJII#U4|WP@[A260*K7WT+@I"N9^+5X=L], M_(0WU&(B:S/!'Q$='!"
8<;&O;P!5_Q+5:'_Q8Z$J7) ^FOWL-B1,E81,E>9& M4V7!8<=*'V],/)[0#%HO/,-;*/EALA/?'599NGK+FV',Y.S7*P(:XE(< MC:ANFV*/R;UNOHFX\YDK":"(NO#2Q(!.8$?
GY*5=MKX_NPT) R89 T8N8Y<2 MA[(1+QLLF;#B=V&=&,(:0?0VA+#B=G0&.Q+6B%#>0GDO2O>&Y!\GE,1QPDPA M[8=B*"_,D/K-)G>):71M&QN,8:RG;2CZAZVQJ-'<\D+3S&OUB-
<\4=O55PL: MA4F6"9,,\2])PB83.SJ#'0F;3-AD0KTOB?>J;Y/)PB;+%-+^AJVN-8?UVF1& M%GR@!W^CC::;MHOM9ML#TW7\(:[D2;-_"<,K&X87(%D6AI?8T3GL2!A>PO 2
M.GQ)O#=|PZLB#*],(>T67F0!7IC1]6B90ZJBG26LJFQ850UA58D=G2SS4]=C,K2.T%Q=&R%&-$,2=+-J5B1V=PXXNU@@1 MH1VAFL/%>T6T3>=D+?&0]IV^*+H7TZ&
("1'4R8@]51'VE-C1F>Q(V%/"GA*J M>4F\UP-[JBT,JDQA#ZHK'QZP M-C[UF%=E?8'"7Q0])$D54O,5?TTH_FQAK?, ^U@::Z'V7&7V/,VS%Q!2QHW/8 MD8B|"TM*Z.1E^=[,M?H
5\4Y]GG1LZ-$8@&8 &%0Z_2*1)52BMP6_B)Z?4WW-1T) +;AI;A_7#;;7\GW8?[WM./JG.W]["\DPA[:'T96>%M]=LBTHF<6[@I':CX9QE" M&ZN3JY^&XJ]:0]5/:WM,! "U',
<$\]3YUNV3V][38^JI/_(X]8IO>P]WG8=^ MYPY6_=#O?>_>M9_ACZ_M[T#K'=+_H]-Y[F_%*F\[:GNC[H)91![_+@\D^]MK MT.7/N=_5U9VIZXIE$\T@SMATX5FJG2?T?
0@;)5,*2@.'^Q%5<909CICBGBM= M"ZS4PA"?,[7I3?#+YR"@K!GLM>RFS\NJ I7*JE&)@/&^GNN;8LG3.;X3Y;_9 M_[H(7UVO?
UZ7BE*S'/I5J1CW<[E1B77'ID65R\5:NRX1@!K;T"Q.O;'K' .&6I&W0?NI8%*H HMDT= M^V8O:EG9=FQJV0VV+%"+@-91>>M =;7@X_F/*.#U:&1+U30B8Q[WX:!==%&' M^
O]T]5>%=T+K."<.U+_%#E)$$N(QX%RB61!COUEE1=C;3$M[HF89-#>,W?<]N[<&.ZDH)HLZ8"/!8(#
ML%!&>AC#&Q5D.=>JY:5J\\OU\D(W2,F8+$YB86A_(T7PQR7P1RT%_JCD6N52 MOE2K<<(@"=FU'MU+3']R3?M/=$@!E0.=VGEB4.=H9IL4#X:ADB/;[+5#_;2' M0X")8\\Q\D
=WP6)RU757*N9+S6D0YEJ"W$?0^L(.DI 3"=)1S6DHPH>M>"" MCA)RC#(CG+T#2L.E,,318E;;&"NJ:9=QM3TX5("5>Y*E*^5,A +

'NBNHQMF1 # M%H8[X 8,]X5Q0"QSXIM!JF^:KK<-M6LX@'AMH-,VBQ $7ST"%(_Q7N?1\7:"!]/7]FK MAD"J-I+T4+. S$$/&R#Y_>-1\#K%(6^, 2W M49&35T5WF990X"OD/T^0:HZGGSQ=K%@6$[#L8A!8QDPN+, [?] W9.WD## M>Z_RQ90O>J);+$5&.HMX:9'V-K/!@V"84& ;M0!$8\VFJUL<@WB:H1.>_I=8 M*8GE.H7J)A$P2R#4YKR.[6KK K12V%J_-,/T;8!?/-8&;:&G1CY5U+BSOH/MQOWL*.UJZE^=8J,7._ MY2.LH9IK&>8:;->'/2-%5'@@&LQI[KFW'"T MZ'#AWS/(@_G*Q F1FGG? 1UJT^"BK'@?25D#$?F@I2"5L)7XZF91>]"H-%T' M!;+*^HR#I6<:WE5YC)3[PG8K6S]2YGK-&F%*.PCSEKVMCR[|5*R>QO0R]; Q MC?-GKM-F+=*]X+]2=!45;)_ ")#A[BC=WSVN]!#0 4 T>-_:R0J<1H@R M02_$1M?)Q@#I3.G/78GAS(78$#"PYRX$/CPD^S1WT2SJ6*;BZR,_5A'LAH4X M-H.6>[$4B<(W\-*<|\) (=5DB*4B>&.FQO:B$RP0AW+]!?9571=.QBH#I)\V? MD0$8!B(-?=W2PM@CS.D\^.!]PBP%Y4VQ,-BR:>>>T:I&6R9;&*[2G9H>#=)W MX&9D&KQI:1V+*PQLFF"DY.SBA24NW:!-)E35@&:! 1'W1B?5W$1V7'KC%M-", M,@W/V4?_GAU<4OV[

_N3V&4DJ_T(X167K4>&S?WKV+1AQ"04M^?W'/!5LKUG M 2TH\2,NZY=3KIP/8#'Z,]-&NC>)^H)IKNXS[>=,Y\3W 13/Z'&[']<,T^8_M_8D3P$,-,QVPR"8ZU67;R,-U,SBE/O!\HHQ-1[=WG::Y(X#E2P(Y#T/M #V? M3'1#(WD@>GMWDQ=FCB.AMT+>/H"X??3A'^,,+ MU[*H_O":'._&,6FJ=5.MN1\YQ@M@L43S=\XT22,M-#)9F&D*?1*=]TW@,)F M,=8Z6,14:U6Z35F&G"O64*RQF#5:!V0-[}),:U=@JU*SQM:6,PFK^S^S,7-= M9FACT];M$2Q,&S.VV11$66O09+K_-.M!"TW"6*V5.4G>$$6R*\>C+OR%14X# MI$ZSTFUD];&:Y%MR"EJIO'9#03BAMU5IV+28DX2"WG6LJ[+9;+-!#;++F;3U=V OCO6"OMH(K!S3U\;Z:+_-V+8#X D$N.W[#79W M.CL]OE 870.CG? UBM+O3XXOWZQ@64I2KYJULHRA[9Y>M2K.QM9Y4(049*:>[M1\KI8_B[TFC*/8#G/<82ONFF<6'!%W^;MK'=[,M_;__'$6E3E=JG9;.VJMU;)0@4G3D:=S&3;J^ZZ.@XK-CTO8(;F.YK%,(.YZ]\6'=3N[9AMA3?UIR#@6T\MX"N\^\#W?-U&F!365PT:YE3+ZBM)3MHD(Z{E87L@8@62*J}$%'SR$0DL*)< MK.1QK>/KEF9%?*

9&Q.80ZN=W#_6L>S.3W\U+MZ[8&C=R*?Y=3J[>(A77Q=+=M= MJ7=W?-RX%>HD3:Y6#*L8=B#,+(" [:D:$]WD=F#79W M@TY,K1VJ-*@NRIT"K%BX5C_,(=3 TRB\F>

[RS7P!S-V/.>QN1&+&5_V'.0VF MOSFN2TW0KO09?+/N?,C$!G$^Y.K]N8L21"K:J^E/BNZXD[]AC#?.U8DX++|P& M=^ZK:>-VOY€_"DQCDVWV$(\KMSGEK}&L\#VP;KX PBN\,'"!6#G7M*C)3)^3 M=\@Y)N^W:Q2D@-XJ M5W1OO=K99;/:7[VU>Y#K\#)+N\70IX:=*%$RX#8_@!#4?:!HR]&3-.G#LC^ M?*

P,RX4X=I+.KH_2\0$FJ#77/]#2@#I=#93_5Y{)@UOC!M+W"IL=/,=9Y=?5I=*42*".@O MNFE1<|>8>TD81Y}GH+V%0'J6X_KX4$\";K M[6HVKR(F8Y#_,S;"EM;6VVK*G&-O:OV"VZ9?

&(#P!59@Z\:FNT!-("[M_SI^Q< V'G'H+AKNM_&+1+|WSJ$)L'!3#1.]7!#L5$X*<:*M:?#20S&0[W\27^-'S M4T,5B&-NX_(_B9"@+1GO0I2@/;^,SYY0F-MQQR%W9$D +!2KXT=RZ+$<,WGA^!HJ0.-"/$%VL/#O(VO0[[-L3E$GE'XD5(1P M%U=S5B.18NJ-ZJ-6K%"6!1]6J_7O3EBQ?56W7'&I6KN[QJS1'&V\P,+>D 7#J#

MU7C>@'!=U@\XQWYWD\B/@),B0[%+@:TU9\-O/0+|=,#5W!\|T% S64#'&YH M]$*$%R ;^5Y5+=+<2>K')G>9+5LBT>ZJ/1M1F_E]9K8S M-6W==USTHH0'!!Z.=K$BG+6W!FYI;_-|

*[5$ 7C*W45_1-%*@9<,S<4=W#_9B+ MDD0/1?+^"S;]:=>PRTBEV3IN6^!5W105<6U.7*M:N^Z5NGI$7]ZSC^,3G0ZBX9HX/ MU,:+827QCGB]*,54A-KOF"Y9@@[GVTB_M VFR7*3\4/]*TNP2V1_Z[@Q3!8 G_M?=/B"OVV-V)LX9GUHA["TA.C+'1M M>,0[I24B]@R?*COZNRC#Q^E5]@S_>.M<4+73.)FJG4?VC'&Q!S;#/NGVRS(2?3" RF M*@FQ7:+++9KH;U!U[@'91'4FUYY3G/#'96'-F#%N 8H$#Z&N/9BCH?S-7.I^Z M__SU_9F-=FKEVCPEGP5QLG$$[/3/2,"W@&/G,6N"#.J6IWP]SU&^PD/S$]

MQTT09W["<KV3@[E.ED+3E3XN$3\E8\>P\#A8L0C%!J!1L9+H=A;EFGNZ!5]^ MS-+77,9^+IEUUJD3*T>*>*/:Z.\N\7EGV=B=NG1YZ["H1F/IHPZ:TENJE+AT

*M3C76#;^9RGN*P*'"O(5P.'9NH+2IL(<>KIH0[ZDB]'ZB*MWE.&-W64V_.%Z1TR MVP]O4/%AXP^#NZM_W#Y>.X^#+_=WCW.U36I"Z^%"P"O)^>>?U=M&4BJ?P0TF,

*MYM4H|+TM2.G]CFE?'(!#,S13AMM9T),_-+"C_#W?H?!=L8K:.O8[K?2WS]=[M3P/;RT0^W?V23X_(I[7UQ-\=D8\L=D%9!#DXE_XCOO-7G/;G705\)OU!W_J

*M%GX)*W*2"2_[L1GVEK==)D[M[9=3<=YDI5'?U6QN"69L*_))DL^BV3V[(9]& MCG; ZOLVW:4*Z>43$LW_Z .P*G21WMK^NA(1!_*T"\HF\;V>XK;Z!'-],-C3V6C.677 M;S:

*[B(A.]$0=.UUC%B0E0<[I%S'! +.I+YQ7&P.@Y6?)ZCWV_E?63E._NO_Z7#W?Q?W?]Y=?]Y! M]OHIZ0KF,]\L2/2E)XLLN4M55"MZJ;FK1%,;.)]LGUT>MS&QRE#<'WD435',

*MDD=#'O*01;>711 ?(-513-/,R21^OL M7]\Z8Z_9;O<0W/+(Z5X*)+:GJ2V3O)K8BW^-MKJ]Y)$KAV),YWEP@_M]SNL;N4[7>YTEV6C]L?I+=/]NL5?20VO\4#[(5C1^8 MQMLI[H?

*%@#6E|#^5LITCC.TG6D/5D^]CWKS!,]MFJ?9=7]6W(=)4LUFYI@ATE MLF]%2^8<1?,^'-D(56S>."C]RQ8K5VC5>8G,UO&3W:*S!*%R1;@K"'>_M5VM

M!A)NJ[;UR>CQ'3=GN,PA9RK,-]?.'ZGPS]W^'EU8\2Z??I"--G32G_!5XOCE^ M2ZM>O.A(DR<29?Z'?WT:5(U6M=E"0%$IMFZ8L!BT KX%0(:.]H#I!%R&[P"X?,\'BZ@7BJ6]:8Y{K-N MPS8]NF 8>+ QSZ-A.[KGP:^X+E@@O0KV0N).3-P))_#@;IYU%X6D!@]U1GQ-MSA@^]VYS-'>%0GEM;&YMH<&AO3'>U1JW1K*06A=-_/%P][E\L4(")8!.,)HF=

MW'_^^I__T6O4NY]PYV#.N&_.E.DXLL?#-PM0H<.$AG>PNR ;R.\1C=0X>'X M[=]NGSX/]MK#ZHO$PYX#2W>M-S&Z"+X=OD7K \%.\XT2<-'3N#'4,$KABR$ M&=P-?Q/F!!U4!

ZT4>"Z<[NT+K=5;2/5\!SYI/7E!51O S6DR@=6%^P& ML1UXHNN\F$;\:EQX3&+SFX:;###BT=75$4O@_3(^J54P*V(&M+DP>9P@1R= MS/,KX2V^_H/!{@P&1 L\@Q#?J:

(ZG^:?\'N3,T\655++7?&+ Y,9*9H.1V M!0!M@WRF11L,WC:E11*]>#[(FHNACL2%[JS/0X-]@-_!S2\FI:%B$@/G\V0 MQ1-8Y-IHHMO/3)OHN#MF S)]U_%F;(3Z$BA!G\TLD\,3\

*{JT":P$$#$=(\.C M9B@'JMI5GH&S,#1X**$F)E(!4%|-,%R :F/63$ \XM(^N# Q-4?P%6:0!J+0 MUV'GIL^FWO$L.E!Y2%DCDBL4P"UH6F9_AOB&#"4V@4MEM@=^24D?R0QCZ "

M^_E>?:QJOP|&W^C^-[J8TQM0&4G M! E\S%YT"[2C$-VQ:G'L9R=/:H=;T'W?-84OF\Q(;@\AN/$\=6""KBP'S(; .AS!K- 7C/-_M,@7P<7LN?D0Y]\"+/E

*E,]0N#J!!\S%!0*LZ^!^.\E&?!5_#.=Y,2]-,2$[MD39J\(- [PS!U@SULN?S58,%#J8]*XA;HB%#O*Z^36:55[S;9L M0\O:U58C_ZNC+JK1[.YZ5!E#^P4C^,<<0I8??

*5JRIJSX8W^=KUIXC*F M?87K)IVV;:-]DIY0MQHL>Z6? XY7*P6^UAP6N(O1=2<%M,>'"D/3#$?05,3 M#V5'F-*'Y=.'YY_1=.;UN/X$W $L_?JP1O+1X5CS*)=)SV [SR#9*?'UUS]H

*M%0%![^/>CI/Y_X2N22.MZNW(09CJQGN^X+5P16N=D6LD'JVV]NH^5@[O> MUA:FD02>DZD@S/L/#Z0OM2J.[=9&O/$T7%!.<*A-T M]\0$6.1>K[2:LK2R/QD5O:2T6W(5?

97,$#YF09!,"9+[FX-3>NCR=9=O.V66W M![3G"19]/EF:5IR,1%^B^>1-GE$GL;3Z=(2BRTB29M2?)\KO@>'W MQ.XX@:)3]76V'GNB>F<"&U]T1!?? AFI5F=^NR^B-

*1FC0Z9^X@0+6,5U'?.M'7;M.H)X6I"6N]FIA*Q5[ONYOX3TN<0QZ%0;DMO!VQU,*=VFU_^=C@9"!%Q MK5/UB?<;9>+?BD3\)_W\'YT3N_<

*V!HGD^Z(62[MV=MFM]'MRN**RG8;*S\X ME=7/+GN5=G]76*)'ZPW!%0H2\G':R MY(&I2"VYA]V54".4^OPE:8SP[A\)/ 9O?A]V_OF!GJ_BN+XZ75[W0J0';M[/9@LHW MD(V0=N4;

{:0DC[HV/S!C(M_]?)(] Z]!H-}-J.K&'V$;!''^!Y;{J?;EP MCPOZEBKO[5C>Y^-:G32G_!5XOCE^-M2ZM>O.A(DR<29?Z'?WT:5(U6M=E"0%$IMFZ8L!BT KX%0(:.]H#I!%R&[P"X?,\'BZ@7BJ6]:8Y{K-N

Q'R+EC_OT8F'^0&,SRY$0SU[A!O\M3Q;T MSB{[!:VSEY4K(2%5K?0D=D96ZQ\#]=4QT!%*:\G38ENNF>B>/W!XF[H&V&"^?B?74)&:OFZT_3M:)XV\V-9FR,4N[6SRUX[

*M6Z=1.%2_"_P%33*F8\A!&SQPO%HN:=NMXZEKOMPXQVOZ]%ES]2D;FFH,2 M=TJ-\T-D\N=^_G.W_ZT_%S(]1+[92.9 M^*J/+L.]O;!X@BS]Z<2-

*@K![}2WZ$#18X"'~>}4N2F6%B1Z*V1GT.\HE_<0/(MC6:_K8]ZS>:PV^FT6L9P#'JW.P8;MUB/i82^C\3]fP*SBiDG45W2F/[.+HSPHVZ]Z>\L,D: N0MLJ36JW(#3 MOD9#MG_Q-

R)!32BFJK?!J]WCR3Q/Q-.&=;NW -Z,*N0?F!99/E]QG -^?' MAT$^KO:R:^W\Z^?_U*>S3X,/*!1!90(?\'Z'V,]!E9 MN7QL>/0RSX\UYNQ$?7TH'I>8F X+Q4_B9X[" M#51@#=']Y\:.."@€M?

P6F@3/%<8OAV'F'YIR/0<\Z+(@Y-UWT2W?IX#._F[PC\ MP&7A4W&:. ^P^!(7F39S ,K0AHZWC($)8R5^!S8T%VA[N)KI>F!MT)3]!OP.,M<5J-39\#1K TGA4%K=Z UX-OZA>N_@?

*6C]?M^&, @{!6GAX0XNU[5-;P) _M1"L_O+X"(K(@S')MH?VAO3W6+3S(_!UE\'=X/?K[}>WSW]jC= M_W"|\;?M)9N+#)2K3J?$1_8,Q#+E>,")GG9[?F=

*[AGZOW[_^O'A]\;L'EH.'!4G/?]MJ"_#JR8.=!!N\4?>^ AT2?52((ZH*GM2K- M=E\C8YFSP\P%.]6%++-[[X#0)MJ S R]]MT#84:7$A>;U%H8%H#/J27?0.OT MB",!E)

(>==X37U4U@@=$G0_)6\E/A2P88D7PP?0M-9NZ]/Q+-VSRXKV M"&CW" &M"GZ;P ^=-.^TJ\,&X4Q2X$00?' "A@MYF9C@*S1O311{<...(;?_0 M392&"J" ;,209IV B=>H-

*34VG5G.&V=J8L,I&VQ9ST.7Q>"Z>KA]NKT:?-$& M5U?WW^^>;N]'X2?GVZ_#IZN'R5:?3Y6GP!?)D88S"F8$7H =C\8'.CE8&Z/ M?HL]D]@-+>HP]$QUL_IG+9O S-.OQ<

*J!S*LOUT5T9O=QDX+'[WL*;ZWTQ[@3,)UQ(XI< MF1$Y)Q/]!7TS]-?,,,"AS8Z-9PK"0"2?!F7@%!Q+ M> R\^3H&"P"2#%BX,GK$R#5)'&GF&.]^TZ:,"1H0[00E 3YO[%B6\XKXQ&MA

M?7I'[)W&90->$.XFQ)*76K(^=-)T).E."W]\|,XP!/B=Q"[=,;=8,#Z+PAEL$A%;X$#'G#!^57+OXU@0%#!FS8^B]\2@?WT^Q,W6N;?#'X +)W1"#UD]-D1B0Z/!M!O5=!/R<>E*"!%

ME]'[F7"ZN6>|'?%))'RY>OOCF.\FI8ET4(7B])0_V'/$/R?]BQ6G^@?HE'P M"/\'P0M@?!/D4R+L()[Q"Y[0!.ANBOC#OP+P1YA;(>(>,O\5R50\A;^/"V3@

*M57@\)#M#R.=UY2+PIQA<4S/GLE6ALZ@#MA@0+WU)0'B1!,.+\-H,5@V'U HHR MZ4($XIKQH-=EC_JF3X&^EWW#3^GB\%L",*3TK=#+GM\06C

*1\O!\J]YM5EOA^1{DSZJAQJ1/TXJPW-M_E:2N"E7/^^93/89 D@HS(9=G(*E&)E(+&N(N@+T M$(^B@#ZHTW$/T?L]$P,/>T '<.+X!ES ,7E[6Q&_8"B[%ZJD#2*%&*P$A9 0

*M_X"44,JC^,88,:@+\W8HHK$.T!$FD5L.Q92X?,97:12/#$]<,9(H:#]V*JF M#]66'THU%A]*J?,E:?3VP_7C]R]/C]K]C7,_[?IA\'1[?R>%/T1/_&CZ0,JC M-?;Q^.:!>+EXQ7,,8?

*_+L(N50CGT5= FY5X,B)OA&XDD+[$G3[<8^E(3,+&NNV<2C2(X7*R.Q(@YTQ,<$; M.$JWOA(&"N2BFHS:_$'>'M\T=$FWN1PG/B]U"YU9.V/T) M7'[=PW,M^!#

*"_J#W$)XXQ!U$EZAV[S!0N,*TQ7"8[CXT T>1@EW8'MQ;T^\M+X,'>##/S",;PS3(*4@_?)V%H(0* .>X#ION@6NMH 5@*G%*BP0X6/K,8Q_#7SZ%

*MV82F3;NAFSZE'Y<36R1USK^.=5ZUQO6>J+\0;Q9?5^&K7[.?=UK57K.=^U6M

*M6B_X>,/7*G3'HD75V]56(_^KHRZJ'>VN>I2\&:J+JW+6'"2Z]+)^YK*6;BY$3&^TZ+S=@'O("'9.E7+DNOL^F3.U3Q2(N21$W#NCG9)_1KG/)\O_*0XM> MNB#NV,1^E,ND)}GC+[#

*<5^VH[OLX)8ZK?XDIM5E/'G6_=$@_;4-C M/O7_O3>S7!-NM6KO"|+R.'O)6=%&,5NMVE"T46Y)GM\Z36Y)GJE">N]M*-<$ MW#E8NY+T]%9H2:"E4:U)@I82"K 2FJ+?'-Q"?

*W&6/V*KWC69GC>Z6IKI=YX5UDJ22];@Y'6I M%5W$*JK4)R,TC[L4KK7S)B2-'""5H1^DA-U&'Y,C\(>E^+E2Z_'G04^ MKR#48A\D9^0_QJ]D/4R5"5XOS;JEH1? %N$-*6

*M@!85/V^G3C9UL"D=W ?"-/SR31M;P<@/\&*BEG6)'J*%ZT%4X\VU:B2;.0"I M&DDI:R07U%DM:"OY(;QO^U"8:0Z-@-PB*N:32/+&,$&!KE?HEJL=34*1*;WPMLJ?

*^'#4^$0)7QS:#XEL2U5PO)9\L\O:P MI\P/K.C">ZC#R*M*Y<1&0@5BVB/L'<*T<>MM)\1?B$G0<\ZL3)ZSWQXf!MQ^,#(_5R@?(_EQM/XMFSF/'DW)Q MZ"CH8>U"ZH+45

*JPW$;1Y<]A=!EWD#B^?'@_QH$LSRC9.4":U3;9>6T.+S MLW*E2:^'FF:SVB]_FO1Z>U49],5(HZ9(0Y'& M*HE5^>R^1RE/NJ4O?16(_B M;]B&OM()=FI8#V*-.fN@C%]-

*Z%F:)<NG\+,83#3+MPB2F'F,)AI%;:%%68. M98N6'S$R&7/EONH=Q:Z_N8X1C'Q17^D[R;/%GRHTM LG__(]>H|[X5'Y?]B2Q M4ROL0"C,*+Y1V#E.#V*%F$Z5;

*4*M*Z4$"DR&7KEONH=1$P'!BW&PT+R<4#] M5NQH^^^*I1.,"ZF(G9R8Z.[(G:28J1?OMZ]0H28^4.Y6 M3R'"[C11TZDV%6JD1$WV!A&)ANOW%>]@RCJ5.1)-?5LWFKR]MU;(N?

*BDGH MW)XD9NHJM4Y.S!3U\A1F#I3TJ Z$),7,>,;VO JC]JH1Y&GX=-;@O--*NF$>A M[E?WE_G^XS-MN:]Z%QZQ1Z,U9DO2X#<>H_AN59;-4GHE-%].$CO%4^$59A3?

M.S0S*#RXV8[!2X=5NY^_;HWY2R3,5;NJU:8DL=?H+I*777\]]Y!EMSOS&:N M;M% 0MV8FK,I^2X-0U6)"ICNN>V-A"[L26*F>-L,A9D#.0[%V]XH MU!P(-<7;WBC4"IJHTC;&PFQ(I-

*J5^ZKWD&@--WV9BO;]-VZM!MTO9'0J3U- MU!3O>J-09 WO8)(Q,)EZYKWH'X=.\KC?"2M7. M&YN5]KU;WU;-@Y 5,W45#Y(6,RH=6$[,-)0TDQ0SY_6ZBJ&JJ]Y)#/4SF[EL

*M9.HXS8971DT=6-R_Z0,52E7=#!1F%&;VB1G5-%-6S*A&LW)BIJ["j.JJ]Q1& M_>+8SQ>6^<+ .O4\YFOF=*;[G33.JEWZJ]$F19,:-&4)6JL*.XAN% MG;XJW5=7J4YLZBIU56$V";_>K-

*U^,1]ED-":/TG,=%583U+,M%3EOZ28J3=53$]2U)SW51&SNDKY MPNI^=;_RA94OO',%>VO[S&7>=AT3WJ]YTJKV2FV>G"96.M5L0:7"RK&Q4J]5 M6PHM\J&E7NTHM,B'EH9R?

*-55*E="7.6NVH^SEE*(,.S=N]fF%O1,*9F@A3, MV57-T^3$$'FMB*NFL'*@=[U"]35P49@[&+P5\:(65 _%+X>1V"3$CDRU7[MV MJ ^JWEN?J^OH!,'MS+1T"+G[=,WA2R3N57NJY1_

*MJNY7]RO_5/FG.S5&OCB>]R$I*1V[SA1V:ONF'6"EJ<-K3AW;4QYK,1.O2(:M MA!,>26*EKN((DF+FO%GM*WZ1#2I--8=,4LR<=XKDV4[(%9FLO')?M< M;BNW M6-VO[I>4:|

*<:^UPDDFYTD9C9K0*RP7/;U?0W 6: MU!^,G9"+3=M@MO_Q C_9-0#JM;4@,'-,N&$TT>UGA@^T'5^,,MV&)8T#JZJ5$9\-^?!Y:X^LP&"(,(Y8>/B+ M.8(/=-

*L(D>5IGF,9B*SG@'GPIVEK3N-3DG7[(<)YM0'3@%"!AS>_Q"/?&8V MM*C^1ESJ!5/$DT_/,@*&?Y*MA1\UM4B\IH,PB[XM2$;.RX+ M+_3U'Z'X-1-UZHLD,7\Q(EN?

S2RP_,"2T,[O?AU\@.>.],"#^^%1F"\1>!XR M'OI3T!JX=?/_^G/IU]&N"S$GR-7{*QF(U(@"16 2MFB^E&P*K5J';,,^9 MXYFXP8_T9'C2HU?

3\'?"!D[>.R,6GR+/@0Q!U!=>$O&,DI:PH@'YAZ)1ANM M-(''2_T[>V<709?K?%_H8%OM1MU[U-P]-PN0N88MS4%T;($?:OI:W^Z.N MLYO'RT0M!ALYG D_@DQD+EX%DG?B,F -

>,+$TZ[AZ6.3H MC5JC5=&0^747KD"FTM:^L[F0APX(GKB1Q-4@SE: [$/SINM^2;59%C[TI5^ M#ER4L'C%?,+(E&.$+<+>E&VX0-1<*8'%_]4J_8UG<(%-%+1'%=K5]L_5\ 8

M,V&SL)/0J>K1/6B0178TMXE [?"M+++9,[>Z/'W ,@]R_(_%XL5>6EB!MV MNL0P9O-TT$C10;U6[>01@N6\,A>4.YG*]!#"._894-0H/QCL@=B0@E]L1=8

*ME^.6DAR^B2TVAN[D3>Q.RK"=M1:?[T3;A>DG13JM.=*I56M .Z-0=PB+,^W' M-W/H#AJPQ=VQ7\!'G)AC'Y=M@H<8DM8P\&#;GB]77N=..+!7V"^\TV 6%V-@ M&KK&!:S+?T.,T?7

*-84"T3->4D2P'!H5$/90"-Z#F 4QVM"WY"3.Y_#$N?Y1< M:?I+.ZM5.BLX:]6H?R.S83 #F4MAZ2HX+N^0ZR7$HI5"+9)CV $X%>-$\"5V& MG>QO%[47;=?EVA?.7(+-

*FM9X69XUJ,T\3KD\O25'K@?\F%FZ"'GVU-0L?4$K. M$?+XXI["8X^TZP<&&CXX6?K)B0@")=&6TZ{J34M/IG5"R@G[Z%$/>4D"A[< M+;6U])3!4/HHH8M%)@R

*%U.E]*I[RO19G]9^3T3]!ZFHOPR;67OI^0<6VA@$ M1U$" G46Z[%F2@8U;]5>GA[S@&:1-1E1N8?D_%,COI=6"(I\Z.^+(3T8I16L MCQ^6A&O%F^#Y%4UE)":T?

*V18]LI%1D!WV50W464$-@^9&YO)G3)B*^/U7,\- MY905@QE_)\3F:7LZE_\U=#$=1!VM+#M:::NC%3F.5K;RHDLCBW;B1.<),.5# M;^-#EX5\KG+\UBC;9A/K-154[J8HJ-

*7//YC'5(@,G2!43J?F3'^>SU0.)#*5 M9-A/L=7/Y5GMR'I=G\)G+V*_.;/SQ1&+NE<*@\EAE\XXPM,!N(/ M@G\=1+PP<,H9[*6I'QX.!E8M_6'QG961/,545RP!6E'UZZS51K%FY^7,

*M,'+LGI.8,J9?0*IA5N0H<,$@'[UINO%7X/DH1BNH72T=]D49UC/F^F\5TL49 M:>@%0TLP#AZ)E9$\1 .M)_V']N8>Y39Q<&)H=[>W-.UYO@]_R;-&=RM!-7 MD8GT'=)X.F(89,G,X;

*(ISG<-$UWQ1IS8 F:U[J5D5_@JO"_O7?6-WL5'D/R\ MD9777Y G#47I9SAO6?*P6/I$$.R:?>X%%&]/M5$*RV+%X+!WWF Z9 .\3[NL]WN9)7Q:W3L2PK_^KS6WB3Q*F) M+

<"9E9DO2,@X$>,&>(4$!],1X! VO>/W^:-9CL@;L R*IK 99^QB4C"_$K M_A"S=*@_49G ;6!?3!"4W=TS)*@]6I-O I/8HBUQPSW>#D1^X#-0\1MG 7O0U_Q6/C&F'

MWL=$P);,E'E%>1'8J#>VDQO:(P9^P5C5;5_H;0)_?M41&#-A51 |<,@LYY5; M*VBH@/& :V$Z)X JP)8\YB6U*8ODMI+SYOH(AQ,45)Q=BQY'0-YF)MO*7/

M//8Q_.536,AMVO1ZNNE3^G$H3>;*\4F&\J]C05.M<6$C^A)-XNOJ_#5K]G/ M6]U]]JG+_0KLSX*?-WNM0GT5?OGA1_55W2-G[M0"'##F7&7JGF%!A=EF?

*{JZKC2Y{J)2R>.RF=;!A8YS'.H[0O[J_5&S'; M9J)(R^(EW;2+@"NWC:1LD/H[0Z2>3L\4H/,],96;U<{!7N7+B'Z?7?3)5(1V M&H36J,85H6A,ZDMMH?>BB)W91[QO3.ISRL!

*[%&F#9=Y0[<.M)XJ9HM:?PLS!U%A#=:Z76XV5VOU?UH=MUQ&!M5AU75M:E;=;!2FA);G26^$ M5MZ4)YF(IK*4]-,A57:D]M>4='Y<,5@67Q.+&$-NE)8J:KIO5)BIGS>K6C M?

*#BY%5RI?;B;_":RRGTK% .KE_@(],11TZIV%6JD1,UYLYK-2"T35F326H=W MWKIR*S8^DRW9WHUWMEXO"[J0L;/JGK7RY${PX+_PIJ465ZWVIC.:UP; D8QU

*M1;_O@7[;4W/I!7]RH3'1FJ_YYTBVF))2%=**W&KTIKVDHJ+;E7:I/D/G&AUE&W^K*BB4+E"X<"CHHQ"MNN>PJQ]?*RFS3-

*VOS++W8I;QOL:J*Y_NWWZ/#ATS/KTPR+EB7STPE:K)4P$ M4716)CHK;X*>HK/RT-EY326UR6XZY:=;R,PP\P^7^KJ;[*X3V;8#GG0\V:HT MVS4%K'6!U6VU58IDL62O?

*ELE>QU>YO]*S:Z/T?Y[ON5I88\41L!^], MW)99>8D0UY$/4DF,\G!F00)'N\?$LA T^-I+;//)K<>):,#E9SDC,'? GNL^G M^3HS9N-\!5W#@0,XN$ S

,]\W@!C2T<72%0$LW#2;!E@2$/X=@#$(C!/V5@M[RY$'P9!@ZLI"U^!+D! MU_%7+>^E/C]BZ"HG1$DT+6;7B,*$[,5ZR$T]S MVW3^[M/"=[1^S8;?

Y<[>G/]F>'1M+A8MEP(N;,QJ4I(AH,%IQZRDN/64^?G MCGFX?D9:[E5K\61"/:82/K6P$]Y-G.:!;&339=+GWJ.MVPW2N?8L^63:E7 MX\^H^JRKQI^58/R9&'UY<4^SOJ0?

*0}7O5ULTB,7H%*I&K{&S,4,%YEDM&?C4 MKG?5HM9,U:K16%(&H@YXD+%F"&_I9?5VYKI23&_8P8BIG;:<->2:O5 -*\&X[M%BJ'YX?<$M*V&0ZT#M-.=#W4>#HCZH-W:A49%'5\

*[%^*E6N C'RO.CY>I=9A M:E"4'(@N%YO+\HP#ONKX$D*E8X4)'7V6BD?5]D)ZF$0_3W/BUH3>N6MU:M]16NRI &6D]+6K0*7PIV@\0V< Q1+QU^@NDH*&UFJ

*M:L\M;&15^,D_-T6F6JDU-W=>JS;+6*VEZ*QT=%:@0D/1F00VLDQ4MJ;?+]6@ MB>,..2JH6%!*\"%]YMSIQ2DTC9:NQ>[<(XST/I?*6=Y7B>9DYGKO." ME%:K-N)ZNUR:>04A<&'

([$&CX0:%J^/"7>*9,F=4%40MZ(@KJ<*XDI0$/?E M]C^_WWZ^??H_;7#W6;L:?+M]&GS1'JX?[[_7%T_KA(9>Y>"J^3%?P=@G7%1 M@)PKI\&E$]F&M6VVO ^4 .&Z6OZ,PB7*;:LX-

;&U9_:P/.8KWW5;2!&^D8\ MI:)]^7)5H1+8KZ9QI<^T&]/6[9$)UMV3"R*FHKU.S-$$[#_U M6Y1$!C$RK[#]J5Z+2WWAIVU.P6"TS'\%)ESV!K(,M)N^WPK\4)-F]H1>)K_M-D,_44-

*)9GK4)(+J!3/\2NRFIZ2\HF ?UXVG/S 9$%H4H,MOF&#%L078%&8?@3XQE4X,J/1%-RIZJ3MVHP1P3,\PV.F+';@=$=<6((K49_,N6 MX!=3QP,O!GO'MGT!2M"\&&8IO3)}I#3ALPR@<"

*^'UMHGO@.XWA7A.?&MU1 MX4L!HI_@$O#_0\=UG5?L5D=IAB3>FQ/B"(+S9Z%F*8.OC\U*DV8PN'Q-Q/ M{6HKDCQX)UA!_>@#O$1^;MM(ID^D!M',!7(!<-

O:)A/Q^&!,>LM])#,$K·M?O$2Q*B[+O9+FA(PA=SEDKM5[4;P·MT"UP.>TF@GY#_X0{U0AS·B74,;& 1(V"'HGR=LL:V·CM·ARHA#_CC·MN1V+5RQ^,[;&·^*G>CK=:R>U*^,Q"N+,;YR)I26T,RVE·M'E-I%;;-M#O'9UH_--0#6P<=AP1[Y:#?{O'?J.Z·Q&6LL(FB":¡Y?50.3J/U·M!M#HO4"MP%\C;<+·)@R2A?>/W^"/L?!*4OI"]RYT?-^+.6(:.0?"O'AT)OJT M@H5]U0IU^=*U&#^11M("08\8!D*1\UG·MHXD-P'X& @#?"!VLM4@\!!&2H|>U-_7·M·#,);%ILOWI/('(%_SR@*BP.!1SP32Q:N)F<81T$5QNV9%#7\DKS<16WJ"@5@ ML!FSJ:G]%=$\56RKA&23·M?+.!V'@O'R^841F93+NTE·Z[\N0K+27YQWW;V%;T<:GD6\C·M91.IA72)4A+I47M(II$5NGS1·6!F#&GJ6IJV.3/R%G4P2G+Y=]9-U9%,T<.=.1 MZ4\CLSXR-6;ZF]!RH;KTM!Y=LIW6#*TA@]OCII?HX_C·VR@"G]P '_!5UVL7·M_[N:V·HYDBJP1HU&UO@JLE2"P1F+KQG)>B_67DN0P(5H\{T)Z'X4%N_W84%.0'LS:AJFZRR. <>@2U;86+Y"#]F&!#&.·CXOL3NQJYX\]}5YS@]*P=![>O$\;9CK:0·M6·S·>C)(N\":!#*7Q8_!7K+S_+D·!(UT."<7!+&GM1@8$I%]OJF8X·6$)R_1·MLO.Y·1&.%53/OYED>> ;_\4O72NKB&%IV;W<91=;(M!5·]M&,W{!\OXG·M·6EXRJLB7B-"!'!!OXG·M·6EXRJLB7B-"!'!!OXG·M·6EXRJLB7B-"!'!!

*}LTE)IB7YWB&2[ZV-%H)'4A!A5TY&'R+SK6%H75V_D@"WGF<=&&XS M-T@T.1^(!:1B(.P6!,,))@.7KO74RO7*$I]@3G5C?#67X,X/U{I&.!">)ZZS M9,X)1TYWO0/-:LN<3SQ%E25'W:'FOB)C=PZ\+Q1HD&%UA=?@U3F39 L)WH(MAGJ-X*[.U-9QX/NLX-=!7#N??@4Y{[[P%6,A]S(69B'7[!{?S.?:K6 3^%@O M/,5=51]N6/C:/[OO"I:="WKGYJ+FG0OQ1=F4F70ZB%Q[AG0B^XZ)66$2A7Y%V]C%J??C Y.^&X=5\;?I M&;@=2@X 9*C0U&O8M6P.Z_7!6@E&6H:Z,B8KP8(@ MM90T@@7N=,%=]<&M5*_?>QO0!(=R7:G5N#[.]=0W4N%D44>-#&)XNF8>6#< M%HM 1)FCZ=-4_*FK?/:.Y)LA&*!9^!)!9(:0CG6-!9)&=UB+!>3M'^@VKO= M(&C#HKQ5)+:{1AD0VIH(1EO% (*D=+B>2&EMJJK;F ()3RRWI7733*]%IYMX-6 MIV)KYD,\P*&!Y=$7L(XA+.JW(Y+M(FOBBTF07/8RMJ[L?("4CE9X/3=2N)1B M-#9D :!$]$M?!42R5 \K$N1$RM';)? TQ1'Y1S2W3<]FP:RJ/K7?!V,DY79'%+ M.U.IQ*2/A6D=;$WJ"C1/6IMGF+2%E3*COU>>\ORXFFB%1 M,U&5O59%L@!D7JR6)8(S2MHN?=\ERJJV6GY6K$%=C"(#"!+F.6.,L%HU,JF!2 M*,Y&M9/L2& G:)>3+%(6VFBBL1Q:\:>:Z!6;2UL(&& MK[NHE>QTOE6O/?-N +I= /1G_- @5@ZH^0! +J#61P#>7E3#(8!+U0(6-"5F M15Z-4[Y6]7H&*B/+3K@0-(08=U(WO4${Z5+/^7V5\L(THFT2&9Y MJN?RI;!0:58>'<\..=Z^&*(7[07M,IH<'RAE./-)U$X0P5D(Y,0D4X(-,DMY MVU1MZ[CEZ850*Z%IZ9.'3D2Y\ [*/RYY,8570W 46I"!#$BCBJ\/UR7D76*+1 M7(4=C%S:C>9^4LA;3X0}3+E1LZ5H?+VN&N MAPD*?RM)<"=0Z[V)EA>+[(A)L'B%A-5/ NZSH3TY*1[T "W"Q"[;}+.:S02! M)P>X5<6W<[S5.FAKDH*H+9-6B3KRI0[.-ECG.:!LOG=?F]NEZ]UT>NQD5\.3P MMJKXNLUQOSY\N_?VU>';O^X=`^^]_>O!;_56YV^7.-=+N^=7EW:O?]'-&@]I MDNO>=`&M,WTM;S[7G# G>E0I<4?!1)1DY$-XP$9*Q(4L!H7GGX(/7I.^^EOH9 MA^/9?'I1,7Y]L_!5/I,-@=K:$5.*Z;K*.Y?AP21^M1)1Y?!M"Z#-A$}? QX+3*>;?P5&,$[Z:S!:Z;R"T##Y%S4IQO-X<7.KH:F". M5@DQ@+*Y]4U%#Y#2BS/:#I"P,=_:,#,W5G0X%)HV*LWFM\3T<_Q=%DP-+YDRA M4\SF6DR4 V=1(;"$-A6ON-.PS(6Z/WY*V+]9A)NS-1N/8B3@[]6NWKX]O71 M\6][IX=';[]9V)/*L>GP7]<@'<+H<%PFTTLV3LHQGD^F;!@3&(AD"|^U)AU-'68DHL9$"E5W5;)88>>-2T5\OMNS V M7M;]E*SHNW1KB87_6V;U8#M34S67O[%[-Z'_3,>V2\VR4H#8;7U)W"YWT\ MG0O7+QYG\J^E\^*.%#CP,K=3%(-`JM#-,B>3*P43#K3,S)4V07ECGLW(2& M/ARTM$/'5B72!#^_CV&T> ?FR[5?(SF"E,KKPE0.P+2N8VR\#BP!+PT">DQR M"6P\]/E]'MS,53471#"#?%O>:UKY?_;HQ>6 7F*^R>QEBDQ9B!2F2<%3T50M&_$*SD\.X? AM$:"1XOD]IM%,^QLAO/9KSC*KR?3WV=(`M.O3{@XMO?[7@A$DR2'!$M:Z=95@S"_5V5A"!6_0^69V7\&!:T+(,7MS3P&ULL;U;=ULYDB;ZWK\B3YW7@TK<+[6F>Y9L MRUE:XY3"7;S :]YOAO_Z%_97^Y1<8QB;UAU_^]2^?+]X3^Y?_^6__M\B_X_\AY^_^?3AEW=-O+Z"X>27MR/P*TB_-&??/XRN81?_M&,_MG_YG_Y M./"3W(RN"/FWZ:^];, [^&/6_7$Y^X93+Q<<6?SOZ6XXQ&1!R#X4Q@6%:^(<=G3 MVV.^>19)D/WU8%(1\>-G5\7;7/E^30$_>G0%M-,'D2NX"C"J"?7><^_@7(!\ MB+ |<@1?^N/8C+[^-397OT[QO6UP*? [HO\#SV$9?QJ01J-0).L5P^[MWQD>B M^\-^63L^X+?S!Y2AMD0"WRXR]*Y2#QW0*1QF?@0\5N1 MK7]*;@Q^.S?#Y1XC^/OO?'/2.U1=L%MX],'9' @'@3#:'X%9CE0B;S MA&)D/PY3LN@5:B>W:O(LF{JZ\L2F^ZSN;$%STX6XERE/2SVXB^?= M=+=8/TU'O@15021$>HZFH 2M-F%O^*]/5="+KW6A!%,QJ;R3))G{BE8\D4%PT MHV:92284I/A*V;]G$.Z1_$U$W 7IS=55,YP"^GUJ(/:"\#H)0GG..++2Q.Q M.G,"&137)N#_G{()MN+\(8B:E"^SJA_SW9:9AT2W$NMCGFE;GC\B4S :0;J+ M27BK++A))-44C2"M25 >,3DKP3*EK:&5J5Z&X]6SW5JX%5_LNJ;+!7ZV%WQ6 M669!HH(="1E*T=)TE})`N, LT1E7%QB^C[8[*SBW\C857\:V]B^/?K_UH J/! MCT_PM1E->BI2SK0,Q.%V@XHJ BHJ#21SX-0!%4ZG*GP^&B J&TCTHY>U8\P MZC?I>)C>H=W1"U8'14PF.D0$Y(TCGLI(S)3S:'SPI.J\L_>&/2"&MQ?G8WYY ME:5XY-'P+).<#*JUB:P]' M/ !B6PGQ,:&R/:&?2O1Y@CHV:?57T%-&BFA]"?]HQ"-1MSRSCHC,,. R9N5\ M!5+OCWHPQ+80YF-R57MR3X;E7*$932C'VR9!\=B)@J^\GZL>:H-MKPH7_?I)PYOW>*- >E$)F5%&FB,D9C! A"? 54"Q='5@Q_&P7F.\CWDW[7D_2FD$ MX_\?V6ZK,>X"YFADY>U5$1:&XD3T1"?4N1 M/F,956-YNL61EP,[0D2J2GAO9B(M3AMQX +,:C03T.U-Z3Z MP>B'QG<;X2Z)G[0*D]T#]K$93_S@_^]_G5H5W$#(&3<6GIH)%]T(L0YWEQB% MX8DSJF1%SN^-?6B,;R_8)7RW"IB5M>9H!'X*I(1R9+"<,,<3^OO1X=S06_0Y M1J.8UT;85@S?'>T .-U:>$M8;!46*TFC@X^7$7A*Z,JN5)H]W#0)')/)*0 M4*R8 .*.<9(Z%*R6+RX8@'P&8K(2YAM$+!Z^WU:(36J(7C^L,O9:>X'O<(\$Q.] M.D&LL+H$V#WQ*03)7DHA*'IYO-V9Q5.C'P#3U82[A/4*0;*3X01&/D[ZW^"= MG_@YSAX+GNKL'5%9X38A8D2S@$JBC.04W7OJ3+MW^JG1#X,U"L)=PGJ%Z-GY ME1\,WER/<9{C<0\\53XD@VJ7T?"7"""7(K(@65DC-$X!S%9CHHJRVQ6C(B8X@D, XD,Z.=H\QY MJ.$N+QW\8*AN+]HEE%>(A)U?PF"P@ -<42:X()Q;- U%QBDFR8D-(GL>961";*FN$2 ML48D B'TI#5SHF5XX]YP!\#E]N);DA32*FBUT*KC[_'2#[_]#A4)O3#E:>.$ MVH06'8-RUTH#D2Y*4!J5*!.SH):.>-@"TMA;F$G9.A.CFWMIM"O#Y1I_!^.QZ M4B[:%A7LJ6 #Z"2),[X<> ((J*86:,%Q=@DA1"OM4YNW:#O$3& Z ^7#$<:X(^FT\)J$2C[D&}?>`-M/1RV6XAS"<&M8EY:,=4YOE^X+_TC%6XUK!$HF 2D91T%FXIT88&C?.*TK7+ M%;@WW $0NKWXEA#9*HPU#Z]\[X^C'_PG^.$B<]1JPZBC&HE(9?/@A@2%&$UV M@(9]=K'EE=]5(Q\ O56$NH3I5]&KQ4QO4;W'GXQ[67DO9)!$\3))RCVQY6I7 MH#A7$Q17K&$ZH.!#X#G&B)=0G.K,-9]3+-L\!DF2+(A'8^TZIXV%ZB_X9_ M8I:70R\#D=:Y/O%HZ(.C>ENQ+B&[0@"K9 V/WN+Z\J49_>C),A\=%,G9:2*! M"V*5<(0G:IT&< EDI>SKFT$/@."VHEQ"[3R&}3]^?2 5!/O/{6N1G)V^.SX] M/WZ'?S@_^W#R[NCB^-WY!7[]_?CTXOSL_=G'XT]'%R?XMY^_CKU)_!_=8K M6[+-,%4JG+2>7\MB*(_N0=_JE@ 1A8N.9$_14(N9DF"3+B^]BI(+(9],NFA5 M&^(&1,72%[.R#C$%0-O#$^>B)=*BKV@=EVB+2I]M]C;(SNI=[*0@2B4^5Y.T MV%R, ^RZ",AY->A]'3;J.D[/1.8R^]2-,+_@+I]534A#!(> (DREF,,I8$'Q/ M.#OOU[H5C0/W_9>!]0F MY4W6X_HQD-U6-JG#T6/"*PEX9^Q[']BVB1*02A&I$B/.9!T] F8#6*B@KGTI, M>:,&LKZAHLD/2-Y%K!5,/C4__&#R8UY_P=-$M4'#UP/E1":>B*=*$Q$X&)/Q MU^E3'1_V6_H] +OS!BJ2TM22:,5B"&B5]X#C.L0MFJ 5\]?%/N/TC<83?KC_O#+'!!E3@C< M-TC61160'DXQ@R*9NV2TCC(_F7*PS9KZ",1KIKN.9"M6+BCZ-\]5.OMC".G< M#YKADCDO4$9M;=8<#04$*)V3)'"O"$U"AQR$U]=HZ6O\OHCOF:R.Y1MQ5(' M!>4'\&,X&HU*]D3Q L=3^S'!$<%&TH$GQBPCDC#+&,:F(-2-#!,VG&$F0O??@K M=G3K'"SB+&5'"B*$A,2]VQ6K8*6T5VS.0&A3 5< MD!BN&QPTX3I0R6*61>71N@*!W5W? &XBM,H\GC;#&SMO"F^_ZEL.*A3#SJA< MIF@T\9P;PKVTEMEDDUR'QQ6/W]WV64WL35V9=5!* WCHU]%L5)3^>D@F*, M@"VEJ*@LEYYQ,7*Y%#APTJ*)7CN>] ## [@NE5CXN:B74#E[E.9[W:._^WS7 :*MZ1_]R>7;Z_&DN8+1\?" Z<)_[T7I0Z#% F7LJ@:2%'FP"<_>]TH[Y8K2&3$=+!AGZ(;X MM1!G0[S)9:&4@14/4SZ9V=]FFWCEW&XEPHJQL-O: [>-I?.;X^U?T7.Y,3@F0 MS&N*4RIY]Y%+XCQ+1$7/F(TBF^KO\2HLK]X2]"+D3OHAC"=G^;>F27=*=#?, MS3OX.H+8GR;;X9\',)7Y,!U=E8H,_SW]>8\Y*H+/"=5? >31<12E"&SGA$AW6 M0"GX7#L_]CWJ']=3@KZ(!2]1]A+1UH("_P1"WN$%!E:Z0A"+4&OMA+J:>5-G0 M1-$/;M00F6P@WEI,,N4Y'J&C2&OE+FR@7<] .A#5J2GX#@R, ^Y,/ E2,&KRR M@D24.Y%6N[)5.L*=]B$KFT)ZZ])^>]/RL'2O9 [L$?N'!8N$$'(5@M!B=8> M$0'NP1Z<)3:.()*RQOBGK@JW/(<]+,Y,BK?R4=RC \/%7-OO,.77^A.XT?'% MDW&Z:,AY=),7"ZS>K[.02 M1GWD3 M3O!%Z(^*BWF6/S2X!Z/QE4J ,S+^.PS2^V;T>0R(}_XF??M;'YKQN,P!"/ M0636.H&K7|@<'3\0U1.#'V)XY:111;05:[P_M]G,>&I]AF>*:5HLN>D1:G M57H_@26,R5)H0$CJ:ZGBCVSG[*&-4A,M4 M:G4I-.$-UR2Z4BG!5-A/)G#NHNWIVr((C"$ M%LJ]:$DY<31(@/33)FEQZ:!ZTUX@6N]>%RN0UW4B^B/]98OBNG'TO(@9& M12CIU[B4A2P0G<9O<^#<:P5.UX[9/XWHT%2CHOP[V$IN-[5%QD%_>(T@Y[M> M,QR_@=R,YF?-%_X[C(^_HU!P_/0CWY,5U6<7;FBC#(?3.Q=Z+EB._Z$+ M!;%D]B=/ @J2,(5*ST-&I[MVB+,#Z;SZ[>NE4%TQ;GA_:@AY_E:]@2'R,WUO M01I1+G]&Z)HIC*:)QK M.3= M*X$_,$?,%8T=A.,0Y)T00A+"0Y2>)%!H4IHH0B#.!$9,\2S%KGA[>#6[OH=\% M\.KU8GMQ=A!_..C(2K.^",,H5X,SR'R(73!0**:RR:@YU"""C,Y8HA2ZA%*@ MC?1D+^QM:%Z%Y=4S7D7(%5LOKL+UQH_[\=9WI$HY33T1NA0;D.J8QE:A $IY M5\% V-H.]I. =J\&=7A[1AFV%WH',9?GC2.$/44Q=Z##_.E -$%]30Q$,LU M$,5YXE%S&MCN3=1[$/>O-2T(WMATW9Z=SI7I:0/H/G!N=(H0+#$2;6]H4L MTT@$2Z7G5H6']]AW:K?^) K6%6,=1 .7BJ2G.'IM"CA1@!:55*5J=2@MZVGT M*GB@!IZ]$%UM!SLD%6DOZ0[.CQZ">M_ED "!SS'/UK'(G*3)TI(CKM"XQY?$ MJ:@(@$Y4X)L"LMN(R1H@]Z\ [K6C>QJC9FJ/FS7WH.M(>B2$1^+H!*NF!9$ MJDQ8:I*D)$'I,*<#+N(&Q2&4C0& MI:0LV,Y.5]!8%_#,LJ?&V) %GSH'M1'JM29#6HD"N]4>@K>U?:B- .Y>?[HE? $OMVIRL#BRC%6#0OIJ3W.OWY9"PW-M)N+Z65XVM.101**BYQ&4"S[D%&N'>3:$^'-J5Q7*5H!.VXK<_[WHT_'?S_[M\.[XT_GQOW\^N?C/=]?O3]Z>7'3:96:-47?2=&;3V7? 7@\:H((+E(#U1XK M6L^!EJ1!+GT0*607:V=V=]Z#AEM5XNN":..Y*63L5B$\0"0U6,,:C-=4/25], M#Y1-^'RF!\TF8MQW#YI'4SC^K^M91]NOS?"F#&,*!I1ADG!>' 5@F;B8<*

*3>H[4PF#*R:ZDY%8+T.)(*C2O,42PVGI_R?Q!:F>5+${55A1+GA? MFK")L#LI3'73Y7Q1,#X8@;,$=,UD\<_0-;-226*YPW]!4<5K5YH[!&(/D;KV MY#RZQ=I&LAU4)3U*.2I$/_CH^^ED^-9_[4_\8-$4Q$N1IPT(;"Q-04I'W>R! M@./*NRRY=[5?^BA)ITPT4DUT@G.%=+BZ&&. M2B></RZ5TM%$+HD5"2UFCW,75 DIP5A? OW3Q,B2'H P59-S)Y>SC>VR&>#SQS,I?&&]>@_?-Z`;2CW#LD5,@H"TF4A.$W"!"Y(L%SYHIER'E M^F?(FT\!$6(375+2@?5QQQQZ'+--04'(*9'D2WS8"$\!1SE$R4QB%A'[ MVF? $3^'9O6YT2N9JP[0=$QT8)8]GC9*9E2;[6*X;(0?W;B&MN#%KO.8Z.K2T M54D>%.BA>=`"""'%U!.Y]H+536.H@/VS-VP.[712(N7?3=*UF!/TOP[?7HQ$,XX^+ MD1^..?9R7PIM^- Y@5QDO_YWH*5; (HVKYS*/VJ- E.8X*QLURL=*$I0WQAEE MP-4.N'05D\-6Q1? ?@?%'6X1C2^:%?&*]9404+RI3!_G/IW+)T#QCOL3F.<0 M_0BC? I,^06R^S&C_#S^XAAXS@F<:T5WAVN&*30,)(3JB)4N64@?.U]\W.V< M#EO/?Y1&=%##8BJYD_'X&M*[ZU$Q/:8P9Z;P)1OO1OU8$DO*QXZ*-*>O*DHV M0W]RC9_I2:%XT#R0-.V? 3"$3:Z,EW%M/51(BN]KY]ZU!'[,.[I;3#LIIK)C M](59"W]0CD93V@C(C-)C8(C-V9#D.&AC)++.F$X^G!>.:?4B6[8,23^K9/1 D, MIS2SY EEU)9<9#3$/0*47CJADO11UV]9M&Z\9F]1AQ*TD\ISHFV111B%*D=[MFBC@EEH0 5S]|+%Z48>Z.8]OCLY/SL_>? _QT?'Y\>G%T<7)V>O;^\^G1YWG1Z>N3HP^W.8)'-_/__^^]&G_SQ[?W|RV^C)G M^Y.W1_C4MV_//I]>G)S^]A%_^>W)\7FI;_]'?S!X5Z+H@_$669,O W>-O,N7 M,9,N,C?? ^_YHNI#..:H:CC_6A[T-_@%{J?>_]&:!?0=(,V:$2'K.0A#Q,]_FCQ M,:T6==I3PI%5XPG]L5)EW 6E=.+4N52] M]6['2G9N#<5TSZC-DRSR;C7(D10Q'B7T&!(Z!,,G5'&7#,,)#.A M_L'Y Q# [RK[.>KQZ "^#4V=M R_VB>8; .!(ZR=I? V4_,;DNBGJ*]A91W MI !,,1%M#H257M12!49\3NBI6NVE]B,14/O6[,Z(?R9#MWO>-Q%N1;Y+.YSW M(S^,E_TQW,.U3P(* (0<16")1E2Q2A$)"](E87U8WJV)XF)J[M O14V/LH]ES M2P*:#J17,0'F3C>V9MJ-;69-+'*")<>!C25:EE0QZ02Q43G49".$8TISL0ZE M*P=XW7S6D5L7[73G7FV/6<%XR!PI*=< D!0TCB,GMB1!\!N=JEX%;C'VIJE] MT?[&5I2L?,_K!L,-^?_!\]^.SITD9A3/YKU =X^4K7&0VN$D3;% M7BG6\JZX_]E^^:O)ZLISE3_-AM=PJRLL!!FEUR1:7AIJR#.VXS+ *XL I<& M9WWE-^\Y3&U7E17/G_DT1@1T7/!E"*(4C%'4$R\M)\Q)KI7/BHO:12Z>PK.K M&$=5/7BX9E03^$N),5STKTI9LCS-.U@'94:QA+8#[B3Y4 MIWT>K M_(>JD<5R5<,DXQ'D] ['49.NX^3^2^!#,"Q11"$01:F72$+I1:*D92EIG+I? M*[,)![BC!?C=K0:L&OM@;)(JPJUXE>(.GA)%F",:S_5Z'5";&!SK,?\8R&X- MBSH(D*S51J1?4*5R>ULJB>EFLK[& M=DCZ)G+MZE#/(<#B0K/*9K,@C*X0'9V'0GVU[+1_VOLYUJ9KCTDN/. M L^$.30DI,X,,0AEB0?OHG(N.%/JE\&&$'=OTW4.R.J2H.IG8<-I4=!_]">7 M,Z_'D^8*1HMCA!_S>? +6C]*;$?A_^B_S.R4]8#PRQQ41OGA& M3$026'(§?YX,!XJBB*M5$W<'E[/?](:Y^N,3=XCH: M#)H_RI+XOAF]17^W/RE7-F'<4T)G[46YV8%+GQ0IE^!H;D:0@!4_:V@RUKVO M ._ E*4K8CJXYSV?]Z+5R\,5\?CI_(9%.07'?U.YQANT$B(R2Y1E9EJ3'[UR M&5 #HH?LF ZB=FQS"Y@'IE-=$[7ROG77V0'G\1+2]0":?/NVC-^,FG_"J#@% M?IC>P2QX-Q=!S2R"K0? O)MN@CBQVEI4@23[*_*)1R)1J=/.L!1RW11NI M]%WX:KJ9"<:[D"C:>#$F(L%)XHV@A!FK=']+&]>KKWNO(24MA #S;+2MA X/O. M2E@9W1(C&EM:U* =;$A=]%@D+UFN@S:!]_EN5U,#']34A]+]:_B7!W%M5= M:]1%/?B*.UPKO;"'AG[*/OEWW*:&K%Z-#H8H)X+R2)(BB5\8_>KI4E^]}8 MWS2F7Y_T3>1.:::_B/XL(M04LL URQ'$ZH]4MU[J\."Q M+R66OY&@FSI2]AQWO7>1=@\!@=1Q)!X0IVSI7X>5<266F,RFNR#UIR: MN"G%RP8Z*))2[*#*.>3@?]:KFO<9Z,8Q4GK8(AT5),@M2UA-&JJ!=[0VK[H M6L!>8A2J&M6GXQ.RB_7)6MW#2BP)2!,%F"4726XUNB'4D:J6C#UYK5OLR MTSJX=]\O'5"ZB=)LPTP%@]"!H:D2G6L1:R.?YTG&=5;V\WU@3"*I"EQV_1 MIF]''7% <>0NZ=YWA+_:U,\G?C1YAZO>-%*&6Y8* 2S: M/%&6OBB*.%N\:"N$X58''FM[+G5GL*]3AGVH8.VW8'M5Z*3VSAJSZ5EKOC:8 MQ#)ZAY S)5(H2VPI>X%2"B5S7*$3^=*6RSGV/S5TE^2O7"!?J)_78_OT]'KL M9?EZ#Z7QI?WI[?W,F3XI[?WI[?WIU%\$!K[IU'\IU'\LC7TE1K%[TI.WYZ5 M5@F?C]^=?3S^- &W(<%ZA#N":#YZARFXSATIG5I9WDT/Y3=_^4+3B_]>@M4_,DE;F+TZC?HJMW;ULIF%V$#(28X@ M64!D!DM\DI$D%@WEI.,C&EM:U<7WN?OW<:ZU<$1SD:_3_W5HKS: M.K]JGNY)>3]5,)\B5KT^$;=SE3@!6DP*X4!LV(DL%)VW_),?*E Y+FC7!DF M$NN@1/,+T=QG2G>L.)NPGSE:PAGTW[0 _3%1\T\6]Z(9$I4@% QO?B4 K%) M*Y*3<9KYJ-E#? VKIO8/'3]Y+)GGWA#35I-E!@ Z!1(T+E47WJ'3/YY,&]:> MY3?78_0&9@4\5,R&\=*LU@[X_]2M6Z//4U7.\K-8QJO S ^ZHXH@ R6Y%!>7S%KB=-8$M/@'W%+?>D TTM+CH(OVPOB-MI#--'*CN.(3KS*FCZ&(7\]E/ MZ+&%FCQ<^EX*QZ]%?ZFGR0A\IU-*,-KZO'M%IP$'5RPR7A=_8S\}>CM,X'' M%ZZVFU#;R96\634+QD^YY,F_K.TD1U_.O\\CWY9Z9TVV1!M!IP^)78K!WA VKVGOG_.'V5MU2*L@[C1UB,US$$]&>+<],+0FD0K*1,NHCS] (EX22D1G%EON73@:Q^V[&IN+U#'M.W.$7J+2[*A'\9GC#AMHJ7=19PV M(?ME1IRB4BG9)EG2>!>H!DIQ>])M,X,"C)+|V?$J9X./!EQVH2+U^*QKS.G M/R-.&T6<- E*37;CNVW#\6O27)4NIC8XPISG.S>59"]284@3K(4+:N37T8O1V MHXC3BU/;3.C=>(1)2)Z5XY(81CWN*JZD;AE'++/9)"J#E+63F7Z&B--&G&\4 M<=J$L)<4<9I^^8^2? #6]^3B)R*AR3J#0D!$V*2EQ2PV ;P*"4@R*4_6RS%299/JMS#'BZAYPS#_0(T42I.(JU-!.&6A)2 MLF MQ^%S;5XV4^G?!T0MN\DN.E,QB?C\7 5)1_PX.KZ,_%4' <@GQ^DT&+G^ M#&L%)]_#N)_Z?O3CW$^.][K*%WBI@3BYQGQDQDJ,3K90DP5M*M* A)ZFHJJXK MJ6E$K?2CFZ>?C6;Q^=]AOT<2]J<=*/6U#4Q?!F5LXQ1T[RQ=HGHQG M]5- NL@&>1]A5J/!9=/L)_%6B\Z&2=,/%?K3&00XF6PW*-M,%__DLV^M.69<-O>E&43"BK?^SR_A$'^5 S?R>RVS3P.PW"55!)W>&=*-"9I M2.QD@(#,$(EG^DCZ>%6/'X//EYE%]JZ{S<-0[]D7$!MW4]/K_^-^G5FR9&/1C2P-[.RRF0AE RIR8/+AZ[Z4V-4C'!2WE019^.4]FEQVY4#']Z=<18 ML5'<=#6YG>]_^,$U%VC'3PJ]81/AG>FWE.0G>4,B(BEX",=1M!$65Q0^)HI M__]'+;R7+]#K#;<'WNO[HEV)MZO3BEX"5(/^4I>HQ>C;0JHWS80+TJI3W1T MC/$T&EK=0KLS_D%PWUJP.PJI?C@^.C^N45]RQ8-J!$77P5@IZOFA5#& #^#' M.,PXCOI?YWCGJH"+M 6,(_%!.2*]PH4Z&D=BZT397O';VU3.0VK[YRQ_ M'VQDU& [P0A&O2]5I4(K8;#FAC.7HI P M6_O/%G5U')FCKP<#FIH)>U]1QE+ M1]U/Y;AJUK)<@:2L-#%V I%'=%PM9$Y2]LF$%+BE.T44GVGNN06M:8? SYDUT+X#^EK(;D.B00JDK2"%Y,2S9;_ M,PDIXV(%(BH5M?%JKLW]:&F&_P%C*[. M\]*-L1D@^XSR]D<3C>H,NH7$GD]ZU5(W #1">U+"2O!')9*U)%YQ9CZ MMV=$FPCZ\<* (&IL%LWH MR>T,+:=,&1ABE2RMBTMVK#1-_SIEJNF9C>.RGJ.Q92H'1DKDHI,T%< MJ0^?638A)D=YKIVPN2G&PU"?G3#T6*-TIQHUK7%\/9Q\\A/X"*,(0USRZ M:(ZGYZV]Z(67/F@B#+KA$K(NS1,I8:5F=\K&9,I.5L@+0QZ&7G0IY\?J8+O+ M'/@$?G\+O7@+,_QW&/MAFM:R.HOQ^JL?QA]58WS<&@TW'JY1VTFN&.TA(H MFC042M@UGVH(]1HB.72)0Z$)DM$,NR M)$Q+):5VP26_UD:UY.$O,1UA(]:.FM*KG'O\"-_\"7<=2,O3%-8C=A^WB"H1 M\!2=+:2W(V*U A>SBX092XNI0XD#Q0BJ<[{QG!%9OC1"5Z0H[(/3816F\<3+_CS^OCC3M3QJ'2Q"8K@+&[_H^J ?]R8\W,$2I3W14!6#, M9T)#RN5>*I# 4R*4Y@B, Y>!; [P(+!WJ,#CO0JZ5[W_=AW>S*YV7;J+3A8K* MTBS4 U&RM [7LEPPQ24KE2NEPE!GF-F8\|?C'"KA+25.\6#Z,;92]LD/?YS] M,81T V]Q?(XV!W , D'{1J&):CCQR?B26Z.- %]YH4!OS_M2(AZH!U:1<\?#Y MZ2I=)FXV\OZX]'T7=/RM\/ MFF8T/OKF^X,2.WK?C,ZO\?_%'LE.,IT4)=:XMFE_>1<]2>56%,+H]DU'U_O1':,>SH(%;' MA*MWXD3(DDNH.1"GO$!W/ALADA)AO9M,K^0@5E-T6/$]TK34,P AB(<8B:,) MW9BL)%JR/]}|'[*0ZL-%[;2WO=!,+GB];89CIM!/TT#7%/13(\^DDO.1YF(MC4X2:5@D 3@:O$*@.40S4){649IG[L0V.GJ2\A8!W17X&7!$C#X19"41FQ4OY'$N4\CH:U'QJNWGA M]W#BNTO.-Y%KE[?=SF=;Q7A^ADF%5G€C_IPVPSFR195"S[U6B1*12VQ;&DNKD/ /4NKZG4DNZ?N:+>.V)\ M$^%6SA2Y/=^<^MR.9 LBJ1%29D4R.$BL2PM)&.. Z EOGJNKK1^^A*.CVXFZJ MRJHRHM_\.+J9'D??- RDD4S%J3;B.N"-9+HBESA*.8G;*&AEAG<;'^$HC&9D"?,*M2LC{J]%J5.RA+=I)C-^\>-9]>6T_3LLC^.?O"?X$<]'UE+)Q.A92N2UG)B ME7+$>,F]9=K8V,U5JFW0[D.9*A"^1A&C#MC:49FT1\C?7<,I?)}<_ &#;_:[M,YQGVKFX5DF\VEJV!.M/I&-MF>K =5P7 M=WD,+OYH>IQ[$;W2:#P%CG #)9XQ0UPI^*A]\,IU4XY[;8@_ESYMPTM\I9?6 MAHMZ 3VF-/4"C0(_IE*6LTQ0,0-.O \)Q\E'M5I +R)U2EC;G\(5V\#O MF^M1+ZH +#P2C4G;0E(,>3[P4G@3O$[X/VG- 1^-,;IAA_/E7:F)G^N;9/8BW% MJ3[Z?CK*$QC=H-4T:C3XT-H31312^E):5Q 3NL/D.IVS-A_Y=6O'#J3= M00FG=7G\)QADIZ4B/EJ(I&!.(9R,0(U6&34,.@FP^QY,*];,SIEHF++[UHX M/P_3O*@4I./O$3]Z=%6^ZSF)%EBRTWNF 2TS:TE C482Q5V*/T,T8#2BFDK36I'/^EE0!ZT. M6\^B7,4#@PO,D7=.7^Y$82D-I>C%D*M*RX8+1T<E!0UC:)&'B)Y,,#RA MD*R+7:C4UH#WI67U-6&-6NO=T+A"7QT9**EEYGABYEI+N5?+4-S37C"!,:. MHATG=1>=@;,!^M-K7BOR.CKO6@?WQ1]->4?&/0HT@LN26!D=D19-0*]D:2B, M?^.<$,:L=9>B V5;8/SIE6PKLG;4@&0IWG+*,D-LM6/P;:CJX,3LQ5@[V*]?XJ#%]:SI9R2T;[X2T(1-!9T1Y= MX)"]>'2.OW8_@N?&/CBMV0D'1VEK:/EO< $URIPPC,/N'ARE>J-/$Q2^Y< ME-IU4,Y@'6P'ITR=DE.YH,XI3$!!ESLE16ZFGFW*.',/4Z=15]I-J!"(9U)X M(;)/:ITR\JM'.(P05$4I5BYWN=,I+D(_RXLW8%,P9WG,0MO M-6<0-(X$:%+ MNJ0R)#H I:WUN%>V3='8%-1N*V/78GG=Y(U.*:I>X7ZB13<9T/H>2Z9*7>& M7>"\'1JXL,0)<0CNDH@UNWN5(+&#^A/FU#PPM9K6[R<;,N!8>:>,-0)5'%& MZ"A&2R"R)&GI#Z)LQQJTTQSH%ZA!F])0N>!O^C3]-N$MA=X3TDH]Q6E")9X M*S/14N7@J,&UE76M0[M-?WZ)6K0Q%94[U;8!/W4*%0LB!'!$!96)5*J4.R@U ML+,H_9E]T&E=S[P-CI]:BS8F8I=)T$]@OQ}>0)C4^:-1)BJ7V30"47!* CJ+0 MZ)G$:.![FUU?51#T%?5Z8.FU/2>6"QMM.H"<8-4[[B!*S:.8%FHF32I9Z7,'H*

*M8)+CK=/KGQC_I]6_'7WZ=`3ZV_'OQZ<7Y^?Q M$M+U)K\H1E^076_>@=ALGVUW"T&J5$SM^W<*E7.+<_&:+.71?%N TO.1, M5XE$-$^H#525ZS@\DY 2}32C4D+M(.P**&WCSOH!,}43-N5#FPBY2ZXQ^WP++\=0>K?5 &S63,!FH"RZ#8QBY/D%DB4+DBN M+!>L=JG:EH2Z&1(13AD@/10=1E,1P+87QC'I1^V[<{LA_9G??!!?>,R+?R M&7_IX?NA_0[.7<-M5!%1!_OR)_C6#+[UAU_NSW$.3D;KJ?8XQT0ED50'$I26A*7!HF6=9:5W,(7\2 MT"NFOK[.UBN[ULE)T,T2V$\^>0G,*WCG#ZB@8-_X,] CZO$M,:."!%{.S0(# ME$%"!$9F+]**1G<;j'P*W>[UI/M87S4V.E&%[B-]ZT>C\'>6ZJ!Q+!TZ4!V.(M$AG?%HI>K/?*$6%M0H<.B2A4TVYC^<0=:.%Q@M9I3*,<'5[WQ_Z882WS7AZ M\M7CW,2LA2DN+'YNUEGB92[W*!+Z-YGQ9.HKPE(HAZ(#[>5<.T.O&7ZYF,S!IT=YW>16 MEF(%RG_@8N-+T?FP_2I_^5R,CZ[GHPG?IAP >H%M%L-IT!R:>,L2\4FQS,G MVF$=7>S3KD!G+Q H++:!BCCEKC#)HAC%,! M!C[X-X9_S#8WEJB*]/3=1 =}) %G+)'1B,)_21)1#H$:IZC] MN8Z!-N+U^6.@3>2[JQ. =3#]C,= &W&USE' -H+>E1* -HERSDF4X$MB R-> MX,K(>%3* 5.@:[L*+_D8]#KWF\BWVV,@GZ7QAU!:]40*"5?/B,4^.& MN?2,HGD!M]&^OL'P34^_=WJU]OF MZNOUI$2#AV?YV(_*B> (87;SS2S^"6P6S0B>>LB;!EH4$2M/&+#T14N<0:63A MH>?<^I6LA;WM&K;HZ'*66R*:7?O)SFK])"7"">.H3\;8T M@4 JVM?"^QP.ONZ7;A/)6U>IK)T<*UI.;)3?W5SK6<- ?!W=='P.VW[N/+X8 M95A+25LRN0^-"UYXX[0A(42%,)4AI1PP;0^W>E:[+3=.=8#NXL-?R?9FG*G,NG K!E.-=2O _1;S'Z3BC N5) M,T9KWJ.H OREZ-J.79G=D[Y2<^N&?]L?- Z!U"1G_U M^JXBLZ"U9<83:4OA::5Q[_4D\0"U<)KGZ!V':@<3 =4+$BT;9N97&<\2:&D(M%:44$Z=H2>3L\%OF%&X$1IC:8>TU8.TJG%-/'U';.K(_J4$7J;15=-TS.LQ M"FH\GK^[, [N4*B6B#A&G("UN!O,DH/T/RJQ_U"[MJK'0@87/N/V[8GP3X5;VTA=K&LP1S?W'&:!,%4YJ%.8M6. T> M%S2F2.8\H!&>N)3B&?MU]=-W!Q^U$'=35585?>V"J#A4?OBC^6, (Z3XH0'=? M&9T).)10.0%WI&!++NT:$RQ(3?*UVABL'>*TSOW" -ZLM?G>[TJX:.^!, MK2HRKEBAY@Z>Z5W9&.+QHN/|&J VL;+64X#'0'9K9=7AZ#'AE03E!C8Z /_P@]E?- "-8H+0JN2C0:M!@T0G(+A(G$:I,,2G)P+F' M+6&6<[GVB*^>YFYD6_F5 =B,)KD9)]LW:(C]0X<-O04B MG< I:B:)3)(4B)2NVD%:Y.=8:!W5+_A*&] M2^8W$6YEQD]Q([H\NH(1PIGO0LI0]B5.+]4R@:D0#P3I8&15#*BZDi!CK2I/ MSU#]>.3=;NJ5Z&BJR;*#S*+39OAY85S$+$'F.]7TD1^.C14D@;KQE5J*/;VU"%01+ H=(O*#421UQ M?FH-UVK5\P^!S6KR6_GV[BYM[OSZ"MW]_G\O2D;WR]W/W(RNILF!3R66=911 M5P%0U\EVM656*0]O/L9L=!SS#J9;?:=6>ZT](]{GM"L#;C/>BZ*C]+@:F"H&O%;AV'V\ MJP9'3U++>0L"[(C_RK&A)2;*9H7]7>K7:A#Z[]8[3ID&OM8MZ!=%^A.1KEUQ MOHE<.W"9'YEYBT.7!"J(!'#]TKB<6=PXK?*9),6C-&"]2,6[U:^ LML821V> MFOI"[B .JG1J:M8V1RU#:=6'7YCAQ#OOB>,90F+9F%S=W'[9N?0=&@/U6>F@+M*]K],IUP/RLN?P,$?5D9O ^6M^7M^2CJG^OQ!-*B LT;P$G#HO',MA?_^KZ.(/9G996&2>BJ".>_I]_VG) (QE9-US3V^"XQ'XAD7),CLN=3>X]^O ML8.WP;|[-.G#8K,'"BJKSN>A'TP_>ED&)LKF$ND)Q-Z'#$KDHPJB9/2HL6# M(BD]1)2/H!GP-=1BU?,/@/(JHNO M#N;7,+H*74# [X)U"H@P!M=.B7N6%SA_ MT+KTM_;:I=]J!5){#],K5H1/15[P[4-3U!#V1_JALCF>Y5+#_T/\&Z6@\ALGX M[S!({IYO1YS$@WIOS@0_@QW#[6Q^:\;BG8\Y9V$@RM:C:+I=# O1.8]#EFIW(ME*]3W[&EE>N,GNAY+%*M>XH-JL'^K!V8R^FZ%)N0662Q%0W-R",9ED*$F\ M^*V+M=>8Y4A>N914%/-C\EOW]K8-SC;T@QCL0%2P023BI*<2Y<[A8Z6UT:€ MN5;<$>48']I5 .AO[V@G[,?^L^6#-890\JI5!+4G@SQ$WJ M&A;[53,]&E.((/CEB- M5K.%@&X19*ZKUWFL!OZ@=&S79#[6RM8-M!#D[5QZ(6F6&6<$#2%+I&:!6&. M1.Y9DI1YW"1KW[JY"^! M&-[H3YFV+4_^_\&Y81L6F]AS'J<6Y:2]X3Y6%IN M4T,<#X%X)Y7C'K6.UFZ)\@#" 88YVPAY94QCR^LX4V&-(?[U2_/M5XCIUVEE M^ L&FOVZT:\&O/XH&P.,:\,DL&)-I&[:K^AT4+@ZXR:GN8\DM MR;G;K[^DEG-T-HGDH>2:1I?3B\2(>'0B% S&\N__Y_OS&GSE9945^7_\Y/[5 M^0GPG!8LRY_^XZ??'C_"^*?_!Y__]F___O] ^_?W7\"'PKZ^LSS&KPO.:XY M]^R^@NHOW#P]Z+\9_85@[LUKM.B?(;P!YO;WA)_111]^+\;RDAGHO]%/H\B2#RPP@F"8NA MAUPG8$XH_L>;1==9_L^_R2\$5QP(\?*J^?$_?OI2UR]_^^67;]^^_?4[*==_M+]J?(&35\B?0\9E+^"K@=]JZ_?*_;3?_X,_M_"T<9;*F]SP%M_?[]J/DDQ^D5?\DO,G^6SO>)D5[*'&9?T)$[X6W#>KU3]> M^_\5&7/+V>_^Y+R=/CRZ[+7_>XK8+V>P;XG?^!?"PU MXM[8KQ&,TQMK[#X*\'G9WA YFR6VP_45+_"Q MV)(9L+R6O_@DONO(R5&C&E#IS/=_U;Y]YKGC++? 6TR&FVYD+)KL4,\YE_*BKQ^_>X^G)7%E\SL>;[']]5 MG%WGMR^\%+8^?[JD=?8UJS->79*J+C&M5PZ)Q0N,IC",X@"BU&P|\>>A$:/N=G\B<-A.L3EJ+D5?%:TO8=*QB7_D4KRW\. M6 9U ;2#,+?AY+3C^"\@:[N6?]> -=O J6Q>]-T3,-\(;KO_W[+UMPWNBI MKOJ7/*OU.8]PR\0#(.68_#SI^91B3]+MD'/-R _P,^_M<_L+V##/=BR#_[H M!? C_3CZ^@NZPNI8.5%'NXUO01?#=&K5*-R F^^*- AWJ'^1#N\O?%U7_6^>@ M_$UCV69E\9>#3_UEV6.'2SKQT>BN^$?RPE]JN/,I23F0ZVZ\A6D_5$+X MGT!1,EZ*W= 1(#? FIHRKKU;U0#_Z9/Q->KL0FQ*5)%,,4IP0B+TDAB?T$.D'* MQ-XEC.,X5;'C>^O.;'H;2N"/#\4SSO+3FC/?,DM@YU5M49Q6OP MF>/JM>3-1G52.&6SS4W_64XU>6^_Y M"_[1*.MM^JG(GX1W__R!DWH51D'D.I@ M2S#Y.CU%3^DSI[;?&5.E#750I& MZ$.AD,^ "0[T/)*3N*EY%6?!8*1ZNZ)+ MFE 2!1_&1-=^FT_)9>F- ?)+,HF_5*6'WWXR3UYNI\"=A2/G[HJH?,5GS1[%9 M>B>X_.Z2GT*135 M]-D"-GKJW!"\)(D^*,A"B15T)"UZ)Y/"&9)GT]1652=)T3=U^:IR_64F?%L M];[XRLO-J2%3]DKO!.H]"#>&0)BZ*H<.(YU+'49+Z*NI[/+,"MOO B_X MB?]530,/11_7N,;$M.R5A:,V]Z3S!_1(K3OSX57W\1)[1+)+]9ZL[A2HMH MRTD!>OTX?8'9ZTUN%>5_5_]ZS, [BM7QJWG.Q*-#O:OC4MKR#]A+Y&/=^N7M'*Q3HI0(_MJW+]Y0)L1 _],$ *\UKI['DG,_-4++#D]"S._]"_U-@IFWT5{RY,MW%5Q?DF M"-JXEY\R3++)U5O_XC.O74OR[O\4CD>>&? @C31&SL4.0{$*. PM"+_#!UXA@'M2@'-,WA8=>< MQ'<:6[%W\2+]?YS!7J-/_%4_Z/188NG.//QX)L5ZY0D]#(*$0A IPM3S$S=4#3KMK#RSJG:T0$M,/>ZT*_UTW,E8)CW5511*^ITE'6C MJ-/N2HM%G8X*,(PZ';_ S!M_X$_2,MWSEZ*4K\KK7.9+-X;J4Y;SZYH_5RN4 M8N9Y/(DB87[[? (}'+H$-9D'B>\,0)UW&_58C.[6^W+(_-#V# !/A#L[@$: M/A3?*%IXJCG5ME'24TT+ &D[R3H26_**E4@NZ@;K@+#O]VK=:QBF+IY?2OZ% MYU7VE;>I3C>\ODT?\?=- S.!.4B_RR[HN,_).-WYV<2/$+_).0+%N.!-*RZMZ ME41.3,.$P"B(Q9O8\SU(N!M#Q_4]PA+J>%&B%8>VR]_,@>8=;G?S2S6#R98? MBV*T^.W UCW@&N\%DR!ZT>2,%JD\:1]&=#N^P9!Q&3?891WTO%L,]LX#JJUH MKF7NE@W7S@/MO3O(O)Z%IM3MKIOU55 .@TM:O^+U^!H<,,/]>,7+$MV%V155466OVM)=GF7;6;@-Z7H(M.OA:_750?ZKNHTH(3>NJ;7#T/0PE7,_?5@\8="4W4F@E HLIMHZX0P77ND]?.MT<7+^X87FB_7G9MF5EU!"]YXS,5;4V82/'S!)7^']XQ>YNQ#MGZ5]0N{)\HN MB@+F(0\F++.$0H2B!":$IC#A*(\?C.'2P5C#1C(\%$_;,9BIP^UK+S@N-5]?5 M'S;-*M[C-7U=MR\.<77#=9.6U/$->KED*E*[&/CYIZN[AY_^HAF;-'QBBN'* M^9^#9@1S\ @.(;PX O2<'0!GPF,KW&G(Q;(1T/.@.@B*GKF[*P10+0^G"$(<)1)KP9BA I, M&3'J^SAP72V;,9&YF0UI1PR\--0T#9[-9ZI!H!=\(64W3*%F #0}@="-.R9536 MR0^QZOY@%#:,7[3^@? SIWXT]WIA.*,M$VJ3M67MZ@R@'AC;.6CHIV1=4E]\ M-FFPE&=?I5W_*#B@7[*\WM!LJN=^>RW1A>KWSF<,\)8Y@$<0H1C2C$',<0 MA<2A,0IXX"OE@QC0GME^- MT'9$<@%*PHIXM0OHN+6<&2;-;&O' M"-AR<@&VO #)3%]L"7{N^5'TO4VP4T]'FQ%#LYPUVUAJI;D9HC&2"Z>[XF() MZ. M5]1QH!Y#.R7]=#3- @N!ZEG'!9O"}&\IV#8AG%'8[=2.BP7@)H0:AN*F+C4X MZY4>5/5^753\L>TBUKED]Z3*\Q}SML0!@UE&19[S-K^.:1JO[JZ! M9$+\X;54S5*? &-.\>S@H.F%*$+0!:EL'0%/2FIV 'QZV>6.? R=%VSG\G;[: M+ [T:U&P;]EZ?9FS:.^%-Y4^96/.RJGA=]7^Z*]89_;%"J8_CE+F01P1#Y'H. MC)'X,0B(%Z4)CQ)7*\M6F?+,RMT3TXO=J..F%IB9!0T]%>_I-#'G+1.@Y>("_M]'^_ "TGX(_NWUD"TMJ 6(?J'--=-#BB#<=^Y$-_3.#(@S32R$<\E_+XO6E MNV2327M5Y'66OW+6%;X5>76#GWG;+ M&J05H=HW3^S04]>YS;Q#15'N5HJW1Q758_&.MQ$SSAZ_%?_- M<5FM7,1]AF('NKX70D0A13'G#,:,$A7[@1FY"'8,>HK|*.G!V;U%Q01/-D>F78BWNO;_SR^=:-:(WLN=/-O3! M@<3A#*?5KF8/+9WD*H1[8FP)&P:.PAXFF-W$'^K>A)[@9I[$Q0-K+>1%J0NYX M$(]LW'F'8:_[\%-WW/I?O<)C/TKLHM66=/C8P M-\.W^0Y&71MGP-.:[W>K3*W<(?X.8]["L_"Q6C2I\S:Y# MHVEYT9NG.DR+ME=X9#?A89-O6A? TG]=5]YXVES5GO$TA_L>B3'DFNVM6JR"\)*4VP!QE+$H@P=V#BX@0Z ML8LC/R5)$.KEUI_+T=P6@-?#OM65Y*.?6/<#_)SEH&I8U2TN.OM!J+E$B]*K M9UT:FJ#E#;3,=8GQ%UT-V$[_Z?;R+IV^ZT$RX--B,KTMR&QET)_-S[)I[;@ M.\B5M[:PF>W\B+/R=[Q^'830JVW57YKZ'L=.+(/:$43(]V'B>SYT_)!%J>N@ M0*].7#;_=7GZ]N'A_T+-PX7&K6RQH(>19) MD@4-W;U4LCD222Y1DM&1*QFDM.B:4Q-XW 6HW&>.:"/CXWQ[N?-$Y,C]XW<(>1)[

*MWC_ZC!>QU;_AW^O';WS|E7\N\OI+M<)Q&G"&*73=.(8(.P@FB2-<:1PG(??= M(.9:A8"FC,QL%L0G*309EF& }D156 (GW8U^.U[CH%WEA]V+KA??'<[813.* M'-SF%MM8GHN)U4$XJ%#$&0^0V*_*/L6)TQL&F.7AMS!A%%J4'1QDJ"2PIY=5;$E M+:\\U2_ZU6'^5;A:MBY/2KN>A;O_A4R"]6;!S,#'L"3S$H2$JOVG)VNSI.R&9 MM>Z\I^@LW&=W0MS#CKE3-QATV\+2MC2QI68C>OE;?RE*V57[.G\L<5ZUO797 M01"CD+D1\(6:0X22$"8IBR!U* VC@,;)6GL8#9HS^T;2" DIKB0?%P!OF-!H M%:4(WKABSP2)9OQ7HG&;MD'OBRY.M.4"7,=@P(=]B#1.:=F'RK"/EAW(!'IH MZ0D_UD!+<:?ENF?IB,:3.DOS5CTSR7BVZCUWX6:4OQC-IDA%%0^&4_*B<)RV]#0=<'MDF>FAQN*ZZ MQ+9&Z"!07'90KCH$!^-P-6X]NSO;U?<7\?GI,OFOGU!D?""C7>G5]M5]UIY-M;?&9;<1^0S%9$K-A2[Y\]QDS;LBFB.6XU5@$1CT;HHV@\%IL^BMG0X*C(YLB MQ;=JR:8'R$A/-LV%SMTW'9]W,&S=].[']IJN%K0]'FV'9+F,1*E+8.)3!%&, M&"1BEP4=RKC'78<@)S;,4IW)V8*]K;.C"FDZ]@QYW>T?1G[L7+AIO=*]. -HB4X3^\A;1$P MK\W# O$!6)AdX'L2%F/LI1&<.$$:<,*\O-UB,4IO9 ML&YH]X/A<DTE'HWX!IF;OK,&@9]-.(C!#2RXE$:T58X]16K@@4T'LP2),A]6 3OPOX(/8;JIN^(!=.[.";HF!#\HU#"? EG-Z,G2NBGO(]EEA. ML!GZ"$!58]T-U9A81ONEHPLNMAT:$\>XVQF]SNS=>,-K&=F]*XNO&>/LW8_? M*ED.>)U_Y95L9W.I-E!?F].F,;.6]P6,.!XD-*2RB8&L<1;O3S=&"8I"]\J4)U$T2IX:N,:'B!ZIGFL66%'W)!]51/2DJV=(+:.H M7543?-^&*MYEL%F2R65-G$7.[.7E?9UKC"\Z?O?.)]_-AQM0!??>\?BUS[?E# M)V17V$*=+;,F)LI08KT-U*A09ENHXTL0NMXD:%6EG&S5^Y=DY+,W2U755O7*V M8IBY8<0(Y#QD;6--$K$$1H20.) #'"+',&]E2&?)7)6LH=@6Q3)*95Y=LH. M5&IO3 1Z"GD;A9*2_,"M\1G23LY)I;!5),=*F^57G),U)&4DJ.7FXS6]JJB MW^JE,%V!$\U6-Q\WF.5OY.2.(1"GT@0!&.Q"&)$D93'VQ+$\80Z%2M%.3 M[LSZO)UU*EP*_DV\ <(H7C:G(NB",:_:,T.AI>LO$D4[>VS&?'2_@L0 M-_, MIC/C;Q;@3"=_6010+] =8=U*.@T\U78N0(+K9MJ3?Y$1>@1V[#"W@_A9Q!S9X^!-,:* M^C1(+USUIP_*85F@P1LTGYK]^+'%.OV3"K=@.9MHK,-H3\"-$RA;3LK6'APF M-2'0\YR484Q3QI4*?^-@6_LT9I N>><]?BK)N]MVVON\#?VI2(!P6GEG902R MFOF9"SH]\S-$;-PKKQZ1F KZI;D!2 \+83^7Z[?Q3?Q9P[$C[V;\DGP M8S$A9$1:6RD?QT@LFl0QN1!VL;8M?I1@.N\RL25CR6[*]89S7AU5Q;TDA4O M-637C5 "ZQ)MY5%A;#72/TEBVD>Z8F <-M=4"]'K*:R3XF3,@#L2:9>3#ELH;3G@X$'5\ MH,/AY6;Y"I/CA84]N$T?7DF3SWJ=4_&;DE.F/XJ/R2I*';$UQ@F,4>1!),/] ML>,E4"AZ$E+$,<&!2B\\&\QHJ;U^\SSQ$4KTSN//@:,BC26K+FU2[;$6QAPYJ?@N M-997*RE8/E_'@WB!V]HML9 36]POW \^(YRZ7Z-H%DUD%|=?< (/C6<0MPRRZ@ M7>U1PV=SP-3<(%V=%^'*USNC^RQ,Q6_?/-W?4PYZSAH#W5&C8[;/H6]V\DQR"9WD):0D//(N@ 8?44 M7T%:HZWCV+J++,1H5A!MN%U4N-ZP**/(GV>E"GDMLAK"FON^0E'G0(UR>\25(M.&RN"U&88(HC3)TDT,K^/T)D9OV5)-L6'1+HA?EXVJ_],W55Q5,,V O)7[4 MDU@_/7|$)%MI^,=(+)MN/R+D05K]V+7ZL9O-,]W-%QL86#68Q'^V.@%=]1D6TDR#-Z^V*1'A4AAN$>I>L:_80C M1U+W;6< ^^A M>)MIOZ(VN?7O6?WE?9?9NCF$WO0?)O>W#,P2#Z9I1FK MEM#6VAZIf%RX"9(&#(Z]-)GO$WSL2[X1/D6;U*L2.CX(TA KC4MO 01A@(9;%V7K+/0-;_H6X'C9*7_+ M/8*#48+DC:O0'CL]A7'F'D>]8,$TB 4KPBK1-AT5'D3' M%M>RY?]!A;85!TP0TR\RV&"@9EI-)=.S@;M%!7;K"/;YMU@_L%EZ\;J!?:&._MU0L<7*-?6W>75_DE^T=U5Y8/7^G[]D_^5]RK.W'[S-I.G31 XD4XF",#[H0E M*<$#+]]FE(N7;,4QL?,4",,*9$E^/3U2$]UBCP,%*8V]YTZMN5CEW(10PZJY MJ4OUU(IQ;/6AJW3XF%44K]O7X$?QNVI%6,I9$H^(,4T2H X#/EQ M3'D0* (VQ&*4R=T9,1Q>TA#NO%#2DU;1R'*.QO;0FN9F&=FMK(9*0HTHHKB_M543QS581QU==1!65!.N54>WB\|W"S[CN J?W_*5KDW:,"CN;T^?%KZ_S38_MV(T9D_-VT]#EKWIY_8>U_RI*.4] M/;=\;(VY3Y?7ZT&'P"UQ=6]\%(!IE]R6[)HGN"?$MNR)JPAGY(Z/+KR83ZXB MW2M Q5[K>M"B%EKPI1EYW8\&;CC:7=5UFY+49P/98-+] [ARO.NF;JEV4I/A7-.M?=7*B=,TB63"&6.^] TX) D*(8E=QPV])(R24,R6F-G,=92!) T:VB;]H,<@F/9R+$FO9W3&!)^A\[.\"C$;^SMBZ.MB]DZ"L(-/1V5RPW3;.:N*U]6FGIQX!#N) <%IHT#8%Q9 PA"'"+$2-7F>G0?=O?X8Z7:5$^RUJ$6]+.GI]#IP\'HF7VTJ9/E;/355[BA!S0@Q3 MF@00A2F"V$<1=*/ 3P*\A#[7:F2L2Z_VXID-&Z#@\%U$U>Y4;@:$5TK$)D'! MNDHSSBX&?YGXTU-@7?#5-'Q&2/5,0,?(!1C"NN7E @RX:7)^QB'4MA.&0%@R M)+K4%[4TAM#LFR+394QME3!YT=2V][CZLJV0P\QQ P8CYE*(8M>#2>^#TB5,EEV%]XJ5024O_[+\1?5S%SA%(3ZO49#$ZTA\R M?M8I?K/0X@?W0 .;/G=7O -TL2>U=G@IWG?W#(%)TXO;9Q> V4ZOKL5$-4[9, MXD6G0)B.%5F07T]1U$2?(6(T(:EQHMJQ-1=-5!L1:C]1,>Q2PUH^^H6SUZ9N-MB#_)A[CI"GN=-QZK]$[?_>C^N/UDAJX,$"](8$)D/U?.0ICX80(I2^(@":(@ MI%KG7X9\S*SG/5?-P>O!P8,V\.7M,RW9S.;!NB=CQK M>]2F#T;-9UT ;CVSLH-T2W70\GG-U 4@/S97_/88&W5UEB'R%9UHB$7RY8L MG@?501WCFM9 I9G!A-R8V<&E4.BSDYFD(/G1]=6TW] MUN.*5YLW]O:\!+$Y<0@.Q+X\!Z>0$#L0XBF1#2^0Y@1U 2W78 MHEWAR$D+)S6?PX+T>EIN)+A!2_I1L:RUHCI.9>$6]*.B'K,>'[_\C,DWO+HK M"_9*ZSYWE.,P|(-$-H"3TZ@BET#,40)]-XZ=($C=&.N/O=FG,K.B#NB"EXZP MP;R7 VS&U=.:Q'K*.12VIWG.E)L#J0U&W)PC_9GS;08H6)YMR)]_N[G\ [*5__1F\0|WY<'75('QXCOWXG_73]X5+^^>/US>T*C^O+3^:!!W'WU62SR M_'YO/H'"WSY_OKS ;,[G8P_6O-J;R^^177U@I MY02 IA!%C$Y:8]P2!SD0L=UTC",&<.)5H|S QX6#'_N M]*9]5O;_%+ODC[P;I;UI$G]O:QC.%/A]-F!F2/6LQ*E!.9O?-YP-?MYP>-&_MO'T"L\8]S\!QCD[4QR\^=0=18A49O"H+]6_?Y)UCM>YV(8UKNH=SMAU_E]9 MSNZX^,CF]4+T"!PG4-)'73D[2&AOKNRB(C9'NL\9+0V M78JRCFR]IE98; .F*,IP&Z9ZBY[=]LIZ]1E_SYY?G[N=OJ6*F#E6>V21TM-24\%'O<^)PEC)ZIZM)W&XWB)ZMTM0/. L#L0$@'"')* M ACI!H0/3F/[<\\0+/;^?Y]46Y#A%9B=2E=VZ=F2Q@L4G[&>%3^

SS6{!7+561YFLBT<62OH$=18__3,#6M-MRO?\OBSX"UO?E5|%^,I@HKX6#K5Z!CY3SD?D89(F>D2.+![(\$Y#[$<B-M/$=@(}BM(=D,NH,Y^KSK.HFZW=EW9Q4,3PG-&(!B:6^*0\P-MB97"49_D.,AHZON$Y4EFM",,$1I9\1K2J*5]A6KJ"B&TH6^F?X-P]>NA2Q!@-M^F@OO[%:F@K7D^*BEFBT4_VP4\S!A2=14%/Q-HIJ_/R%LU(^+59"#VZNYEX>M>VGJ95CXRH,E,HIQ+JA26N'1,(H#)B*0\WI,8F0EW0WN^$,3K,=1F^Z,/;B8-M>:.N?20O31J"@JK-(CF1Q/6YD1^#'3!0Y$O#LT)#(C)^&YES=E?,\Z6|'E6[7H-M3!UWZKZ]KTS-_'+>@561=BJ{HOH-M_A>TY:KIW_=:_1=JL@TZK*$O8OU2 G]'C&<5>7NOX(.IN2CR(RB_'2)6)@%(-M:C)#80=!UWQ8K@"_\-K/:M"7:ZM*W\$FIHNDOREF8"YG'8980+#VFR[_C!*<1-M$=CCB9-PJW"4?]32OD(M-M&E_Z2CK!2)C?93E$Q.XFZS)D0-=8AK+V7&(-K3#9%9:A*-T++--7K$S7JKZ@-MOB^+](C)5"A90+PVP('%1D;_/<29#'V=1F(=IFOF1;]S*[WCYL0W4AJ ^BP(I-MY2$,1A;I N' 1F@GE\4=^@D!08;F D&M;8O!!PFU(62%Z#<;AR]-;2G,,'Q@ M',X]-.^9E29]H](&$"FO*\\Y2R5PH<5=YN2AGS_K&J] M/]W.WM]^NGVXO?F*9I_H*]_GWV<?O=IP\W7[(^#=*W\SUO'WYW.WL(V&5O M#*1(>)NGT+*)1VNE!A9UH/-&/:.(!0,ZKNC'UGF_8EUUK<.QV92[>^Z(_%'M|0V;ARGSB/H&Y0C5,39MRS=BH2#K]#G\QHN,UA+=!UET' M^%Y@;)N^GU[TK]'GO5=@X];N_:O LZ) ^6:P63R]/;4"@+&W,=*|>3PA/F> P MPQE-(F610Y[02,B0"M-TJ+V51[:N+2WSI*=]L?NMYD7"P QB2\9A O!9YB_(.M:MI?;[)TH-B=/.83C|@,7)15)M;W@|BW<[O4],W@_JE\>#%GC5&5H8.:,1' M&VGB@-&+?3 ,7^FX0@"F09;"PV8O&DAF-X&Q;^'IYC :B+;MSB(]J MJ153FV!3(ZJ["" +M6Z[(*HYH21.A AP']4A)HGD. L# M'\<9]6+A$2_*,DBZ$H#VR J]Y0256U:N$-TP@V11(E:S@Y:*]BA! 1BLW.)MD8"#V8$=9E\ZF,WV,&LX09_Z, ;?5%A((^BL D)YTN,'3RQLEK L(R_>MZ'+]UG]&61Q00GW@Y9GZ48<)]AFDF6NG@0)M|0V:$-C(G!7!5,KDMYK2EQJ?$,JH7/OD0W&U^*/FL+&>|>(8Z MR\=OCJP;&U) C_B$A,-^\&7"P13DH:1<[WG=>1FLH(UY"JXG]Z_/l;@)4^W8/#^R3MS3-_1;I?61K73#FF$C&$P?M>F5JY[0XRM<[%,9*$[.+3;/]V2[^ZT_^IOM,+=FQLH_%NMOUR_5NG@2Y?8\ M\[-B\;74V63S@*6>42TFD.[(:J4(X982 MXIM&$673H@,ZJ H,[!47$Q>^+!Z_K>_DKY68J5AO/?Q&]+U"3]OB2/:4H=MI+V@ MF>VCK]"]>N&PM!6F1>Z@sF=]19H%E5]*2>Q0W&8 M@?+0!]UGJ

M@1K>KM"6.|2RA[K\M1FX'0{1AL51)C&-@Y[+/#|WS$V?%,@MBS!HL^!-5TN_B/XM=9UI=@Z*MK+6$U)D%#A,QP0H0R\1<\D!@-MH<*;-(@CFB2)Q>&,_>EI#FJ,,E]MT3-S3%R!85?*O2,.-M3KDXFKD;)} =*Z-M*O8VH#AM];M7P0K7D7Y=B=ORE+7$NTBL4^+E;A=BZ>A+"C3*

M9<;,2&BHZUM?1;]8B>*E6K9M0^MO>;=6K1OI;]Y0S9RC:C4(#E87F8)KO-`MA(C;O=H$O6=_3'>[4LYK?;/TD3+1=(J9,R_V4Y]GF,B8Z+M.'Z=^DF,_3KQ8

M)*GP<[*L\W.$1O8[ZQ:TRX-OX7$1C9OOTN.(EU"BG6/Z'K;^]/ BU6G29=}P7??4Y %73;^B>AXH MNB\718GTNQ5Z^*;""5H*=+<{^`}.C#B6EJ-8[H|8./X]^&SK91P&SKI-^"@Y-MDA,XK:[C[:E.=FE_,3#=[_W+%[.+#LVGQVY+BOTPY2(,"1:^U,X?37 6DQ@G MDF>.2!%[E$*B1#@=4YS7R67QO0),E@:6>5O@:A9ECHLFS.Q9C)H>I4#;'I/)

MIT_F$)K>X#LIU%?6#"MC>;OYOY;\]_+0DL*<.MOU]_#IA-KQ M#,V';^UYJ!KWV/MSHFSAG_8AYL">0L7;C30'?MLE\)GY;)9$YW,8[L4E]H# M=O%:ML-FGG4YZ^KQU!5BW39$%[HQ1$),(}\'Q>B/IB41C[.LH $F2^)3$%) M@:HC&S1MA21)@&GL#M$'CG%-`$_"E=5B5.I9:9S-/3FF,/$0DL,B'D]+D M.?^HG0K>T%*/-JGN15GG1=09$O.XI?O4Q"H6\C-]=T883M,HQ)$7.LI3+_*H M-U\?:[HT4|*35$!JN*4%\M??+>N$HD637K1-R'*9K74:0#-5O1@6F+)NR-7I M4%\;(&J2{M2U5R)'"GN:QJ0JVROFH=+V/PR_S[]_---U!`3U=O=]

<[U\1:S6 MV^(ICZ<)H1Z.:1)CDGH>3L.0X<1/2>@)X4EIW.';G.S8)QH-:5QHVLVU%BI% M3UWX)0@.WW*-@PM,LP]NP*]0RP:J^6AN=Y#F9+ L\!*LS*_!QL',D;,':?:@

MR5$X!#WW9(#%)KLR@QX8OJ3VS>-MBXHB>]7U_VP/;H_&,1^ M93NZE_@0.PR<;#A" &3I3X<<:27]>5OMAJ"?6G'8,_7EAC@:0|SQJ.?#GX>GQ ME]!7S0J?\P!?PW)CJV]!*

<=P??+Y_O;3GLIX-2?D^(,*)X+R8&JUR/T&.HV M)*'])*"3]TX[''ZA/L*-I0+T/P^.'ZR6MJCOY#UKJ`IZ[LIXQ?ZUfY:M(.%^J MS795+7A;/;$)6N8TRG,OE1'FG@PQR>

(09S(BF*;2R#@-1&1V+F?-P<@Z??.G M^)G.BWHN]>3,0B+6,*1\P.\-H]5%!P;VT _'(*,#"C,5-3OH3J*6(717HHHE MY5SOF-*>=+H>MW:G$V'B:QRFCXVH7LHR%+RB

N0B;GEC&;MW)-PIJ+Q.Y&,) 6'ONU!"S$LFI*GR: ML?4+72[?[NF" U;=E,^)A>=!|\MP3%-US9:;X$AVVVIWPPJ2_*#7ZKJ0S1)] M>0+DU1!"-:RU$[G{=Z $](@ T03'!EMTMR-

:0Q74HK3.B)!%;@JW9WKY\6-%\L MZ_RQZY=27V',51!%N>@\?A"O,B+<$D>7RR<(3'JS?%[PVOEGB?A7LEOU7KU M^&%],@5LME+V;Y<)!HL:P N/K(2_B:J^ZSN877X^^U$G-

O[6I#4>)$*.S)P M=(==FE&!A.F\0TP=AS#6(%EY0'JD_E"UD!TO2+[1>S\HW\(?20B^$Q|/^BC M^/RBU!R3]4%(U4D^WA.5Q'[B95$08R\&294STKV$O5/)FA*.1Z3R(.X'"% &

M1K9=&W80;?C9-"2L^\A9WVAL#2'O!G8..1C(DLS'AM06U9 M00TOVG@UW'33W*_0A\?RI4YQ'Z&RQQ841ZX/F/RDCI$M.(=ND_4ZEAWUJTJL MJWGH)S3W0HI)GN681

G%>9IS[!/I19Q)P@DHKFN6G226HS4I8+?\1FIHS6P"7 M!7B V8\'<K^NFM\WBT[;\'Y/D*,F] M.M3WBH6(D[>.W^EX*F*7<7'WGK_755U\]F15D6W^MZIWH6#F+I

MF3+CWMPG43$-X>UD!0;OQ>H1US.F-#V!'S84?0;PQW(X"]T[2T\1Z-.#N6'FF[Q$?ZW[Z[!]VC]S3-_VK.@+;# 3>#'5]3C4?OM'5 MW7/=*K,.T*1;?

=VX*/C<$WX:Y1[*7D:4PO(LQ5D]!:5:*&D7,#V3NQZ#QYQ,Q M/K(QJ%LOH|QC-+,P?\4/!V:]:O9PS=_^\,>.$+IHQ_M<-M*TAS0G&U:._H"-/>S:R5.*B5YZHYR*CJ9B:U3

[*KT_*;@:S#X5VI,.;) X MPS@:YCXU?:?-D#$T9!%S?]Y,.^ MQ#G7GM;D1, &/3(C[0X3E,F\" Y777K\:0X9(/97Z,L[<-1A^);=TK?FIOHH

M9DPM7HK[4H]#6+_=JR_(6I'5))_U(_XIU@BL@336$5[1,5\.)<\PGXF$[ID MH4P"NIDM:V8"S(D;???WI\M###4(]+N9*]A|^Y<2>]T+0-+,&#A&Q\HP;'A MZP*U7*-

&U>H9J09D[/EQ9V9@,OOR&0 "$]]/N" ')H2BQ7@A0GZX.%305?M M'2C)DR1-,Z]G=7O*;+!,Y\(HVY'':>XEN>=SH^.BXZ5'!A&: Q3C(=TG1,_7

M\\L$@NGQ5A:+MKD'0IFGW=L+9Y=//_R!@3+C3[/?D_)^\,)DN>RG&>TFJ9]Y MPK)YOPY".FDKGO6';1X39Y*1(,#8BSWE(@2"X$T(SIR6$0\R[@?@":EG"-

/+O)8'MR#KLQ3\HFJO>^^<)3=MK?U#@ MH|[ZPV_83HJLUG?RYZ+@F=KXVP*$FS_9\D7?FWX0SZ5@B]H JY^7HCZR6/"9 MD^Y<|)_&^)-

$Y#R6&4Y\3V+B!P&FJ9=AGZ=>IH.*!-(LZC@8I,&/C;0Y1F% MU(U7^0M;ZZXEHO:-MYWZH=;!P;=@>+0P*;, XX<6UIJf.IQH^;M"6PY1E\4K MM&6R"3^Z?

+J<4^D*\X>3+2IF:.)9F"X /)Z>Z6QE>)KM1X5'L1)?!-,YCV!J M7L1#\=NB6-;KWLF_%T_B6M\KEV^?Z/?9T!HTRQ;Z[LC6KF4';?A!_$5H8[=E M2>NL9@IU7'"%U!76Q1?3-

DY6:/8;O+&!A)FV<3 $9<_:@F&5/ LF-EGNK"T, MW=19ZS5L&ZN^BM6+(J<{1"JS=B]*691/NKCX+1\N'FNRNG\26PO>M/2XDU_5 M;RNIF\ 7JT^+E;A=BZ=J+E(>B5QZ.

@(PR3R}>3%*,22ITF4A9'Z.RAIQQUK M(QNQEM$KM&45=7A%.V:OT(;=37<4G3O:X1C]H7E&-=/@-K#,/D@S;^_'?#PP MTSCU)V/1M-8UB,YZW3IC;.

(6N:X!/>ZLZYR";73]!+1HBOOUW5TI9OA6N*8X>!GR="$@\+[NN!ZX3CW.L9S@@+12!\XB<<%G:?!SZ1/+REW)8O=BWDX1C

MZ"3A'N1,0UTG>$!CV'TH|LBZ#$D'97,6:YZG-'$0.2CR<70X_(]=7M^NE)[(M2M^5?1#YMF>]] ,_RI0S3%D2*/>MDRL9M\$?UF*.WDCI=###?<1MW3K^@?

[Y16F##M^4+5@VYT,/NDO3K@L) M3S+I9R+$"?,Y)B27..69Q'E"LH0&81H%!)0L?0$S(^_>7U^>GFCYIKWIAB6D

M>$+OV@_A)_1>K(1<;/>S4BWU7#1S8K:RU*|H.8#GWA=]1F969"KD8;9FPU5= M5KU%L8._9@WM\X;^]+E#H\S#=@&3J_3C2UB9-J?8 6A':<(NUKQ@KO97\:@]

MIDW:3A9SFK,.!U\XRH^1/L!"A&/&B"!A$,=2&$U4)$%]XY\]+E M2>5M^.?6X*73,/>.9B"H]*+.UT)?.OC86WF]>]4FY3,9<{[%_73KDXR?

M'&H]^DGXC=A#R6=EJ=.,,%]OFUDT9+--KKY.O3Y#=%G7X3NIB M*6$FXJ&DM:?6+9HR%AITO]0KF-4ETND5)(LIZA6H>QW4_Z#EP>&I?K*;KM;W MNJGU]HH|5^]?

*G^>>>E\9)HC;JA!),1)CAK)X5E'LA84&8Y%D$.E*TX6)DE3UN M[>VDH?=EP!N>2(X-)_"LLFX\7>P.3Q?;QM-;D.|W(&_XVC[D\C3S$EQ@E,!V=C5ZTV$47V=4\9

&/.!$XC4Z:B:04IR3/,"59R!/U!U1??9@W M4-DL#@(]MBU4RH:8U=50-6=*NC@-?$Q!FF$2I@+G04JPGV:2AKF,61,/7T69 M%\ |>=}#P70+0FUK@$<6JZ/N9T=NEN]N)>,]"HA

M](>=#;?*:WS8%2A]>A.XC^/"]F*=IP!,.IUCHGA7$BS.<1RS2K@T+61XG,H"U-MFX'1\]FI49]] NPZ \3/3/M&1 6FI TC5^AHGM^6FRN=/Y>+NNWV5=-N4G'D ML+>-'12NVM|

J4_;(<<.FJ,F.I,+6!J<8O6H8S1]P?0+7;^4=1W%%_'<$KJ3 MRNM9L<4S7=ZN/HL_UP_?Q?)5_%*LUM^]N8RB)).'XCB5')/(8SCE>8)CD<14

MA"%1X#.SR7+PDP9%XOYS6]MM5SM5WLKI6/JZ5#\7WU3R-]L{A\ MSG&6I#J;+&(X$YQB%M HS_(P"@*COBP]-,8^X*FIHL;L%=*$]6F#)FUFCOKP MZ3RZNW&"]@?=LK?

M^8D*FT@U$9131ZUI .*[7:;? M=2]HQZ+\|4+SD;_FRG#&F_Z5 6!B\;HO9=OJ)VOF'LD]WV>8U_(0%^B!ICJ M4,;/I=++BO1Q)BS2PJ!\3),PMJ,'[#(+1=7,;1@%)+O.M2U5M"-

[A;;L(;DT MOVDHB3X5VAQLRDL<|KJUQ,)55UPH^6G[YU]"<]11UW8=R\Y-9<&$X-5'}=!M M5;W4.>ZRZYW,DSC,]>]1G$A), G]#-,\T%=#?D8B7S#* TCL,DQR9$_A_:9Q

M;X6*E3Z/+9;O^HB -> HC*:M#2&#CIF$@52R.6WA@-F9#&^GO-]0U| :%V%/&$)-4 M4_KZ^H)*I#+AG'E98G@MXPP6J5N:#3!WKH#IMWG.A(69N;V/_X+DM_.B Z9* MNQ#?-

BU:[@<&;2+V9G4U+D"]I {.EO7 MSCQ^%NNF+$H?EIC((P(\^O1VDS%M+Z'LRR+,)7*XND4Z)R&D(3^5!A@N> M5:AHH7<*G.HGM*AIPDS6/A!1%K&0\$@?

[@E,B/I'F8Q#HC,8TG|((I =:OV M0, MN%,@4AI$H4?45X Q7S>=5M^-*.'8C|P\|JP@CJ!YEM906 7R3L$PVY6L M!81M,5JRMM#UW:=:P-EZ72[REW5=W;HNE#/LMK_L2<$<;0;

[:TIV4^*=6BF M3S]D4]I5%Q*I^&3VYZ(RK>GOC6R_3A1ZV0X'->$@/TJ?L!#E77]4#5_ZQ6'^]?JG62KV.V29G?MGVG M6/&X6OQ*\)\7=(;^-]TX-=L{LTGVC Z-/Q0'#@AY^S3?

@RV1_(3?1S 0WQW MV/6>]SL@,.'5@#M0]F\1'*X+=]3N7Y\/^N08^FI'+XZ]*IS3_.1:[37[W!T3 M7*&:%W/W[5CL80_N(HEA9OJ$L&-T\^F5RLJE.UYM,J_NK"!=Q^[\0W#?KIN0

M\97]%CQG!V.U5X5_%Y3_^X66^NL_CW/*PD@Y=)Y/ZO38>YG:/_K/14DL??Z/++<[GFMRO==?'_K^Y.FAO' MD?1]?@5OTQ-A1/ !DN >)L+MQZPCJNR:LGLF-NJ@P+-*,

[+4*TKNKOWU"Y"4 M3$DDA81 5L^AJ]W5)#+SHY%( )GYK\;>>5F^<(63=Z19:P&'WGD):&A6J_X MJLM :Z4#WZH.JLW=IW6LICV_KM:FB_M\>4CL#HSX'-

J'Q*."RQL=7#$=/-- M=N#J,2WL,IRY0M./8"T:.!Z,;-R'*I_7 3YMOZ;KW\6GX23\N] M H\;\>_E9_5@AO1+YN%$7V_6M^]K<7_K&&>RH.HL1-YF|S(9>B:FU4,Q{> MT?

6R*B\PS05,C<'A5%RN-O6#OYD629^E6M2T%'KRU2UB#J9?5=ACBCWT$Z8F MV-[#^?A,YUW>Q%(Y(@.G_CB>W:1';)W\[@_YDSE2CV"U;:O/85WKM>_G"_FX

MK29D$H<)H2I#640SA(6L&ME$B,5<<1VPI]0NR[=K\+&#O+I@V<@+:H'0NNP6 M#L..Z5+K@)&&O6$.]=>G%EQ0>-T:;.**ZU;S3DNM.YZYJ%6_G_*F

MF&^,KWI@\W?!Y[N;I[\] M/A45]>Y\.^<\3CC M5K3'T 5+&WJHT4H-;:]VQ5H+M%^(^=,ZOQQYL!@;_<'-!R_,9@YO6Z,XQ\UN

MSQC57K///>K*C672#9\W=%/EJEVSLIKE,O:G,LY5A#B7 N&,AXA)I5"]:!$2 MIF(2@6CB>^2,/ 6;S-6]V.#++3C"0#+0)KOUV(/QL+GH8K<#/=:@5=[XL;JE M3$R0-6C[*4/6\,,7-

A)K_O5AOI31C*61RO*,(1EB/5%9%".:%C&2(HUC3"C+ ME!4QY:"4.;;J^]Y:S0^!D3W8E ^ D^T.]D+KG;:R<,/=&XMU&79Y:[/], M<[$NPWK;BW4^[+:"UL1/3^KN=_[-

I'P;V]>GY0TMOYE_S"G&UW(J?^0=@-S M<[QI_L?U4AS^1>O)E60ZUDV(GL\)-GN.T.$;A@0IF@DJ);4X U%#C*CV"ZA MTMADI\A&YV!M2-;JGZM60EPK5#/8FA_DNV]PI7V,

[V<7%OS@KP)T5?L/LE.W M9KW3'\+H<%7]&;14,.FS.RV:1\S'.OK+PS=JUM>MN2I]+T?T%[&,"+BG:&<,_M#2>-E$;$^#C*&E.4(XFI?).&I4O>K$I#-

(,3SFDN4A2&I@]UK@I4Q)E$A>19 M@8M4<>[",PDQFK.7]PIU.Z$;-X,N)*(!0LYN8?A&!S=5>NHF7 M:IN;<|AXX9?H-G=$2HDC@3^<1:(

!OBB)XW2,Y+IJ]U>7+/7H/!PU(\TE=K M$LONMT?>V1@1!EE%/08.3U[RL9F92-OWPC9-,1>A|H2O?!H,V@')UALYS2 M;G]&G"R39MBD=G+,F2=']Y;Z+%_I?*D'?5+O]P^S4-

)"ABI&"4X+O=*&,2(D MD2A*4L;CG+(D]$_SU*G*V!?\.YEF===%FIB/0/W5#[+X:^P?.TRK=0PIU@"\K M#G%BDJA!E*;DB^I6Y($5PI64EH-.V,K3*AN\#PU&G&PLB!XK6^-

R>K2CNC>KO<[-RC;C'5H8/[MIS2$O%)PLOUL+< M_=A0I^3*3F,N2J[\'"RQ,I.@[K2*KL?=+'P'W+)R+N9T_;VN8' _>K/B_]T:% M//%%Z,2<<4=/>%$FS8BE;QS82<0{(N%

MVHOEL"D(,AI^4?CA(%]7AKURIKT\/&?NR37BV1<<6*3B@:EMSIQ?WZ'W6^/OCY6 M0H.7^:N9A\|?/SV8NVOMYDR)N_TE88_APY/0C\VPV3=D;O#%/R/94RCIL F-.U

M8<^0DUT3#IO4OB8\|^2{UX2W6SG3@6Q&HHPC*7"*<,H+1#D1*.-%/O$B*53& M(>P,MI)!,Q5._"WHU#;C6%.6,'%_.N9[-3+4+1;0,? !GHB#[GEF_@NKV7Y ME#=W1NP?

[YZN!8;3K5S[??C;_%"[^??.]A_F2_E@HE"+9:K_Y?%^L1N904=# M_S+X8A0(*@T\+5CG371:M :&G6SA.F]:>_ &R>-IM 6MROX\ROKMHP=(L3LV=

M"V*D*ID+$T3R.$;%/C/.H8(F***A+A;7DD8/-F^OG_[X*$)_\W=!_>?C'!8>[MQY?GX/KQ-OA\|SR^>'FY>ZV^O^P16;M5;12\8+/_9E=;=%RC,CY_&MAZ

M3TN;O=@)US8P';>+&WP _]2[V]>E/9;_=Q*!3LMS,[&#], KM$$ MF*@!0]7.KWC'"N93/,$$=B@@LI5Y5SN9DSH2$ S'3@3V,CP\?MINRMHU>,TS(M_7KYFZ]-

HWMKE\WMJ=7O0.,//=:<@,M>%V=30=:_&HI5|ORL'_C[>MJ.T 5 M\T#E,)(\"R# LV6/6(V#Y=M==HJ|\ZV=:AK&'MG;HW'.O=XQ'L YH3, MF'=A5W5_K$JGZ4_%3N"8^'CL7?

X?\ISL!!{7 [/3@1PHHN3JFF^V=+'%;GYQ M@'%!]LC^X=/=T_!3FK=^/FB,*`@?,QP.7&PUS 97;#>*,&37,CC^H>(=[=M;NL.Y&\-R+Y)->W\\5V(\7S-[]6,R&BG)#0$)>+

M!&&SH:=)EJ$LER'G41I28M5ZRUF#D:=Q0_A<,UK7K5SY>X.6U5ZKJT#42@4_ MS9>]6"T6=%T;@M"@-%KV9U5X^@YVH<*HZ$+O%M]$VOL>N2>=;ZY,LF702

M2OENW^> A]?&?A#Y/Z#EGP,\W"W M1I]@?I9;/?5TW+V0IJ(0>%T_B*6=V[D8&BLRX"!CK?.!2XLOGM8UV=!'N?FV M$@_+-UENI&QEC___?3AW6,5#]LLX4+20E"4*=,-

,TM31/+"M**7&4YEF$6P M-M@^E1MYXKY+-]=3#6U3K6VPT^,J.*B)N I>]*@-5[)S/8B'SV.W-/^HCP%S M,N-]APM*5/P!YKVJQ8-

J/Z@0QA^H_,4S'F6XEZ!6MZASLTI65)BS,%$I3A.) M%$L5PCO+$!4"HY3SJ, RR96RY#=$GO!3U!)AA?^,:.IA?

M>/!Y1!+7H<4)BH'$/;+S)VODXF=EN\N,V@'M\|_>:C7[QO5F^:5;H.(8F MB--,AS=Y'$*$(;2-(P+H>$0N94;'9

Q572S%^LZ.\S0A+.558@&HD,X2++$"M8C$*>$+T7R3&%M=P"RA_[V/5=FV!5 MU;SSMC[-I2[LB :*L-TIS(BX@<.A/61UFX #58*#6]NK0"M4Y7+3W_T=L#AB

MX>D,!2[!TF,21VB,3T);K[\;DCAMN4L3'B4LZ))%W_MQBHF.B(0^C\986&"52@QLVZ[-21H9"_3\}@:>F,)MV+Q3%K/=D2?:)Q-)F%%2>>N2=;ZY,LF702

MVM2G;UROUNSM)%!WDFC'.+B8NG)/]OS'E9^,!L.C!7/<0"\F#8;P6@>(?F0-MHU+4\AU37X]>MQX.WDYN=`M9]L0D"\/7]SX,C4U#").;%]4C0$Q$9YFF4MS" M/ @;1)(* <1QV\S:7O74]2+R=!.C.DNV%_`@$L_Y%Q3D[/1Z7BZ#%0/I#<^ MJ2C :E>]%)(L]=8**!I\SV,0W+QT%V;MA,<+-*R'FK>3)]TL]7Y@"(4T=:.3 M<4S?_W? Z@0QX!)EBA&S161+,6[",2NAY2WDT;=?;8= M@^, 11*+6-Z/W.5 &XDFD48(G HDO-3-,4 .:>(5BB$*NUNAT*/7K0>&MY,M MW5Z671^P+:)9S>SX$; 2&YZ6Y)OE*;$$!H5*C&S_9!]\1)7M\3F%GCK6$#CM?F M5KUY/6B\G;1H%0GWY-+#/1/O\3EVACPH&_.<>$%2%9D0I@#4RZR>X*BT5XR2>O< M>7CRXO4P\G92HS7DVRN(+*[W+)@0,201,?RB2I8$C1,8DN/?]&'EK%FG0.K< MJWOVZO5@\G92HW5DW N?M%SEF!ZB&;R<3'\,1&%?>0DY6P4B,0Y&<@LL$F-5 M2C8F4<$C??32]<#QUE*CV]NU&B5^_>=G$D7N_KE].[`3CT?"\^/C_OYZ'S^Z_'QQ?GGL;N.PWEZ O'U&HYM\/1*!+*]W7TO+$=EXA$#%Y(,"(QK4=_!)1(5AA-2'%U6_>L M0}>N+44.9K,TG]UQF2,EC&<%Z{GA6N,.@,\JOM\R=Y*$YV,}"%/2D.5$M M@WM++*#'N'O02V9!_8W_?L>$4):(F% U%H0TJ#;I2"($NQ%$LRFI=\WNTQ M\X20;J&SBV:7@F07,?< *X=N|N5@',M_COJU/?SF1LC,[&!^Z*,3'\/QY=_<MZ!I#OLQ#TL@/Q9T"\@02M%G9K5-Z.?;Z*VL MT@OT=-L>]SZ@JLF^!S@ZG7!)TT<_/HT2"K7H:7BX)5UH!2QGA%GC7@\/;P-6&[?W8<=!PHPMA)F#T#P M?C@>SM.'X,<43U#RX\LA>E8+N11("ZX8U19%HA)'F^AIZ5*I(>E3.1&H:FI M#(V7*>K#%E0%,!4%WP,8G:)5=.5ZTH?D9NFL3 LYS9]G"X8&I2V'BKB5(M'% MZ0]T-)>++);6.>S6/R;_8:FDKY_8E@KIIS=4"B.}O0\8NO?6/T[&X<8K,S$S M$[R';$=9""Z!9=1##))+S2GZ\;4]F.6$=-.YJPW\[*SFK;'R*4W]0+2E=-9X/4-MRR6&HJ0P$20Z!?C=ZH5A#U[?]4G90C-(&PF!:QY3:9(PG%\UC?+ MQJ&PPG,B64D+E+E49B$8=_,M@1!2XHE%'YVO7>B\FIQN3_V@]-:RNB|_7DN MH9-Q&%V7WAN?2A=2U-I\/AWZZWE)FEU,BI5%?I$*?.)ETW\RS>[#&B)$8J6] M-<8P94OG MU'P4!ED92-N,>3EI=;'>3J28'W9[U[06]'.J\!X|_T&UF<3'! M2QF8(P&T2PR$0R_4^TS!1TZIBB2H7#MO^I2&KB^F=8>'U5/4-U=.,+\+1@QB; M8U4W^N2&\61\2+X.T0<81$^BYUH"4PX7K,"_62II2J.9)[;9*IX=NZ-Z K8;J=F#0#D*XOKH>N7F*35A46G5.TY%9D8*.M !X%@=$.T" -FS19"%" ({@WX*0W'*3DTO5RV@V(/';Y$B?$-JB:GN W+,T=\-Q MBL=N.D;1S1ZP>Y3R, Q1>EIE'YD GD+$*$T&L,EE"$3DZ+3 I5C{!MWK5'6; M8.D1/BLKL ->0K"/<@F4W,LPJ-LD4(^@ MW0$0>!!E>BW^'*20OF1"|PNL\,19Y9-&7. P;C D0H M;?%LEA 32UIGK4RLG]=KOT/1@WP#"OITVKPS-JF'3VG:=",>1,%4RC9!+G>T M1"F.MI%FT,9YI9AAZ%6WEQI:15;7*;/*F'DA$51%,3UP+9^U3P9SX:Y3') < M7-,;$0^"&H(N@(QC!RU5B4_(-0A%7N!QN:I2E=9X;VAZFM%=!'#ULEVY]EHDP M"HR5D@IE&'J>UD+R)A,F.7&LMIW>N6%]BYFP?0E#FQV7CT[?$+&B8/ M3]F(-/72)1VH>K%7_#9+>@4INR=7;AYX46+F08@^)4)=~88-AN>NE, R@698 MN&RR,U[49NPO!=WZ4#7T_3QKL;6$.]S99M-YZ;82K\,#[<#;@ M5 DK\0?.4BA5S0&\U :\\|Y%9,RMUS$47_ '?BO>V2I>G=/_.LM|#BI*-1^ M@*))>BPXF!U-KMQP/#.TZ9,.0K0N!"M9E!TE]KR5-THBUCE/70\|SF%KJ!-M1QV=/@?(C@+N@5-|-OGA1O,?OZ5FQK8CD2B=-#ATP$!5L[!I +N&Y\.?YW4 M+]1\1$#GZ-A5H4_/>;:6;H? 00"=S\#ZEV0W5DEC"11!@/'(MC*3@)(]#4> ^M M))IZXE[Q4A_L9MHN;Z2=V!3U]]=8DSW93A#XFI%CDUI2YR'8PG98!IXOB_^)[^V!\&1P%.AD+0E$-IISS&YU$4MY1H? D:0%GZ\)YD MY+>/0NN(K6IZOUD=&>,LDV,"0DN&5U($,4L*F/)$T)"%5F$;S7<98E92V$OJ MWT)Z'0/@XV1\YR4U[-S8+L.2],4MTK+46R]MP##&F@3EA##711+$. %8\OD< MV$9ED[KRZX&#>"T2B.P->$X3)):RXXK\Y*&OG&9[2T,T. M41LD523< X3<[9@?]B,;\<0#M\%"7IPO9N3%1%7&!LH@&.>"UZY@?DY%3\YA MM_* MP'M@/PH?I[D.VGF0,;];5(i2TA6&O+G3+4;&L<#Z[*&S;S_;KK_H)9PHV(L M-+!;?;3?*4X\)#0R1U:P-;@5U- M)?*4X\|U#&6+,V"]6>5\EB;Z6+WMX#)"NG6U6L'/[@+O M 6H>G-?? QZET=K9]DHB-L%+:PT46L'+C]+N M6UW$K6QVW[W+KPWGZ6X]W3X9Q8..KA,. N6\=(:(X+U,H$)*5 NEK%WGW+P# MTKMMDE 5OF]!^3TPI$WWG8<,/W51@W6*)4Z!6Q6:J7M@(C)%K,Y.1IZ5;F6F M]PLT==N'LYU-N:8:.C:Y}[CHAM/%[<32B[T9#[H8T/9K&L7WDVD9{CB.CQV1 M^]\|C9\&5#$EA4Y@#ZQ7-1GB#PJ1.9NJ=<6P-&U]#FE5,9U#WBGM73P^L MW%,A#ACGW/MR2)LHTJ'.1$V.L11ROM,\. //]RB>TM!M=Y?6,B);B#D'6=T[MR-]WH!MHE@DA&.[E]'_YQ@3N=*0@5(1.!5<$%>[TGH)&3TI/*8BQO.WT\SS2Z($"0P4<;@8 A=NB(\"%8P;W- NUGI(.!5HKIN[U<5 M1755T(--ZK;UV@T;#_D:2,.#IQ19:6GOR ,+/$"B*?**HP]XE-WJ,)5^97D M=)O,KZSX23M:V!Q0=@&H<;HL'8$NZH9X*X4V'"$@Z)=R72RZEPUKFR)3"?V;/ MF%,R657[..EEBKK-V;>+KHJZZ(7%NMV_;\N%AN-K9.IF@Y^,9^]2GDQO2CTN MW/;/R#$6X*Y>V5=.!1\$ EKC/FLPJH@E MB^QTW7VTZL[,%[7WP ^\8_%F!;]+XY2'C8U(00/2ML"7FAAD=)ML]P5Y.TFIETWVCU9S@$ORT'JA=*1"?<"#,EMC+@2HE(V*2^B MK7V>]3I5W>;"]F[!-E)";\$1+4=!2-8PU2*]S$=]M1_W.7Y+'TMV>;QY3'^ MPOS'@(2LF206?(H9A!04O*<<{I=:>,D$3?4#CDK$=YM9.Q6D^U)I#YQ+9.I! M?BAR[E(0#F*22'15[\M 8HZ.AI#5BP^[7NQ>SKE(0%K8V+C;.MD0RWV7+OXK+ N%4,74>;M<>XK&2NK38@<;L@J,7Z6MG:E?1LEZ"A+P1N%C2.BMDRM 0Y=#$%(- R'141*JX@#KDJG,2%+Y&$D"DP3KSA-W-3,@[Q(4+=)MCHZ M?P5(VRN@!VAZW7M$-AL%TV]D@#3I2(<2(;AM$P,9$*74TBF,2CQ&C0)3GJ7B$YR'[MN MMP? L[<%K=ZGWT.4_&HZNYRG>=[H70KL8FV'G&ME!=\1ZG8$Y'RSWT2A3>Y#) M*R3URUJUXKSMHH0>F*.UG((;'A?V-E K2#2DW*21&#CA@K0R2$A)1<)Q52;1 M;DIL#2+ [Y<+M!)%MG+BM1=4[0+[]"#QO50T"?!-47"B"C6C93>{J?*XV6@4'V]OD6.DZUJ$>&+%U^5M$341KXS-@3>_%PBD@7&#'L,RHESRSM2.53S6-S41NF M=4 [7]8U>KHH4AXPJO/2>N=S#+73>!N2V*W'UP=D5E'>VQVF=WCZVZ>SXU_Q M,R=_,_YP>GY^\A&_==SJ9+U7W]FG,7N;\5Y_JO$B*#D8QW(=>]J^1/%L^.VF M,/,>\E)%*3 Z1M? @C QH>LH$D3I6!9<*R}]N^T;DEBWGB3I)+GU"]+C$K>$ MA'$7+9, E(PF9!]3C]NCX^5BDTWDWH.MN*G77R*9]Y,IVOGQ MX372- X_+]9N/$-|+2YN-_|:-^#:=- X^AZBE\Q;!M.XFT>8$ 3 M*TE\!<&'A+M-8."UMZ!5\-[)1%/U">1[8*LGW>?V /"^8:0'RV:)-&Y9P7\M MNFQ*L6)*(M'-8NK;@6(D#PS&BQ."63?$'!!,HB$$:ER2-35#OPKL]"3"[QI M6 Y=ZKY:4FOO#O+YKP?H(YY^,#H^,5, \K.GY_Y&7;^93+"E3@[.M?U!A(\D1YC-.LY\R1E M5_MX92W"*H^M9D:6LB<.BMDRM 0Y=#$%(-YP2UDPNGH!,9_&5M?'PBM#K#>1 M=P\V]3OJ%O(I=GXOANB%#-Z]HH*8*RA5H=A9[#$#TA(>,P3K;>L*Y"&"<\,7<2L;YS@8T{(C?H]@ Z2?S49-Y;Y=L"BUQRE@O&0$R6M;PP8(0489O'_21+) M:K?@?T9$QP4WNROVN?>^@Y1[ ).#B-XBBM^-/KEA/!D?NJ]#]L.UO!_\ZP7,S M[-.$,OB7IG*\/$&R3#];!7.VMJ5YD:",2V&]PZ>>]/L 11"NKZY'Y=+WJAS/ M[>#X1+3P*"V9RHT!XB0X9P6DH)73QBO&JL-J?>(Z+H.I#[%6M-(#N)VE./J3\!:1DFWW?;:A=NNY+05[]$+Y//;4)TI=)&&*

*.H=R"H#I2 M@QRZVF4'+]'3+.Y:!<+J.&\WK6R-L*_-"2>NI>F\TD;X5%9;'3=IIY@*%L-= M62[;\;S) <6!\Z!"8LYY4C_77X/R;C?)N>WEWH,M>%6SB\F*E&7C%7E41U,H@[)]>#]+-[(]9<)YN9@8MRK3.4IAKI9'TR6QV MG>++#VL1%V'"&GM1T&,K5AO*Q@R+]QBR@)G(;S]_Q,P/!)?.*>8B4E/;L*8,Q MP0!SQA$9.<^V=K'USD1WVS=W[^[TWO3;7T-WBW,M?KVT).@R8E5DE#9-&DS. M&)E26DMJ-&MQ(@[T-QMXI]X>P+D=[?8 S2]FY-?VT0K.V8>CL=U&I97RKF4=+B0CH$#90B!EB$O?)UC^:VRAOTH(D.?]MB?/W6P_.?WW_X? 3OY^W>9GW^ MEGW=7WV%O_JE^(=N]N7]:/+[_51"KZUG2BA0S51"8BT8(AGB.Y037'0VVRM-M7T)/A2QN>>:GZ>3;$"7W!L=GC'1/QG>#\0[":)@-(\8'7H]O6]HLG"YN(? FO,P'*5' M3%U,-I6G"L0PI30H3BP('2UXRB(00U266AF1:P.P#3XZGF2W7QQW#H0>F-'; MJ]RGXW,W2J?YW?5L.$ZXK(.2F>A,01I2#IP->L-)XRKW(KM$8AFR41G0]VCI MUKAVCY))"RKKQ4RQHX3O#L-&E?CW4,RYNKVNX*F';?S??'V1KI")!9 1)*9AU MI6DXI:"DB31Y!*QZJ^1UZ.K64O8.E-55V0/;>`3SV!4S_) -8PP!JG,9JZHH MV)02T!AURL&6T0O5D?DB2=U6M_00E/44V_;\+LYS__=P'.]:3;A2VL@(,;Y\ M:;0?P*@D(9@.594-IG:;N=S*KHM1ND=ZG944X= FU[.!B=77]UPNLA)?)B_M+S\,OZ5X,)NE^>S7-(KO)U.4'AKV.^E]:-*[=[_5Q(3&.DH-R\"3QYB0L "X MF!(0)8B6SCBN7TLOU]*EVRJ0WH"S$]7VP&,>CA!Y7/8RT(I:(DN+GDPEB&B0 MBZ3QGJQ.SW4VR59O'KB4DFZ+-GH#SXKJ@'H'GJH_GI<.Q0KN/+P\EL/L/U MU739OT:9#YC*V0GC@5'TB@5ELCC&&I@2/%EMN1'5;^&NZ5NWY1>]V8K*NT! M5)ORVG(@BK)@?&.DKK10KH>9W G=!N"E<'U.7@E$FXHBSRA)(!$ZT"KQRE&*')^K.R7J>] MV^]*WB&RLA![LRH@*SC&TUE<(9'2"02HZD2M(WCQS6IZWBT M<^^PVI)>>S"}9@5G)^-O:,9"D# (HQHB10")/N"]# "NM GD1O/T6\NY7!?RT<& M9>(/PR /M',HR$@#N*0-A$R%#ASE]6I7]*]/72_+.ZKAY%G^LA6E=;]GE_07 MLA%2BLV@N\7)Z4K&2O+!C7_\FES\U!6;E@4Q0.H:*7U82"KEH4:6=H8J@9.& M*N%V=M^]CY&E.TE M]<&GST/ME-'ZU'5[_KAG.]F2TOKK1}YEO98(DM*8?:"EM4#Q@P+18!QUP",) M065GA6EA.LV&5/9FI,%>_,A:ZNJ!?7RX&Y2++#HEH+SB7/.H>?6IU*MHZ.57MQ> ;.N0 M_N#KTQTSC\\L!T)I90.Z&8J5RQK*4)21I:!)((E%&R07M??+%,1T6S^V[UVR MAD)Z<3YRR\E9:EI,7TPNW/>_#^=?RDUZPB;K2]T/Z9Q? >D.K#&&UR,GD=9_%8+'E$NFY+R/;,T9:4UH.DRW'*"?&BN:?2N-)LO(W@T?K,#1$!M.3)$ MRKAM@8UN_8/6TC9=*[P' 29.S"ZZ)#VO/+EI_?%0K M1#Y@,G 9!0#F%^Q3- MQ1@$"A@X9L,D:DO6SIWOE\-NW9765D]/8=*#C6,GZ=S)X6@X^SJ9N=$OT\GU MU]N*UO%.+Y.MQ<')N,']ZY%S-0H5B3CBHP$F* P;@F,9 R3?:R>GNB"SVY] MJWXNJ'U Y]WO30/J)&5$> B4EC9IK#1.0QNBH\[2],1TKEW.TKZ/U=D1?_Q M6',:,02.WO3QWXUE9KQFG'-@02L,QG(&&V.&9ERD+FH51>WCN?,70VN"*Q_# MUL,FX.AUY[UW!^"/K^\\>#ST#CX3]R>'|_C4P\/3 MSQ\O3C[^\@E_^?#D^/RQ:-9[WM<1H77Z__5!R15:"!Z$YMI8TZER- P/LV1< M1J=225]EALL10Q.P962@94Q2&HC5H,8'1.9]:73>/=VXVG)WF^Q<,K,U<,F0] M9F?1?TH)9ZPV>\'(Z+BQ4!W=/S7%NXFZM=-V[2>'?_M^./G MX|/CPU-Y<*F\/2P1:Q4@YH#]G\\E5 MFM[C1TOM1)EI8L]T*)8DX!9;+LH8*;@E4I#;B:XU2=N]7N+!%UUR@H-_AY_\Y M,-((+0(&O3D4T"N"/H5S0$1(*]<":GV0)- U:>O6[+2!H>=%%"UHJ;>FZ>CD M')T,]!4^'Q^=?CH^:SR2;;RR%0^J8Z+6H;*2F5H1:#01R'U$ M%6A;^],%CK((.0(VHHL79*Q^I"-#6GLNE%\-00M;,G4EK)Z:ZQ./AZ>_G9| M;]IG."L.8YCP*?@'.TA MN.IWMUX@IT)'F>/<7.(9?*E7$ZS&-J[_;,$3@KA,I M0[ITH]_+ P=N7-6@/(A@= T@K5<0K+$:1NT<;IV1WANO# M\<'Y5B[6S2_6,3[+]*AD7IJ.VP_,@8UAF2@/1CO<;9R78'D2(*ED&566I:[M M&3VT8.?VLHI;B9UKZK MLCYUW1]0'5#QK'5L.PKI0;UN8222E)_S=IJC;"L.*D*HH^-YN/#>%8Q]_.3@[.\#0N0FEM]B'EC^GSK:T!HVU MSG>3GR^)OJB+Z&+8#&@]T)'AR98C- %)Q.1R)OBE=M7)>5[:W'TN=4UQTUC>KQWP^G?W.@ZW>O|04_^33C3&.)WK02 M*=7.47W0V7F@O(ZN]H!]$OT[&)ECWIP;P+ LB00V1]P:B<:@3R4/DG/% M._6<$[(9GMB5:KAXJEMJ:>$WEJ8XX.SC[CSGW\ZFM*&[8P+L\>4<>NO$Q9 M)9-R[*9C=#W+7=_FY/H^(:R<%]HA8F*@^"4%\-I;X)Z0S)4-@M8N+%A%R\[M(9X\]\&!?) (^.I!:L3(#V?K2YS:9XL$S[1'00M8V(RN)Z=:$5,'!LSX-503? M6]-Q?OQ+V>M//KX_/?OM8.O^^B4/J52H]0IUM2]TTF4Y8SI+7\N0I_'E'7 $ M$3DZDR'D$,IYCP2,605@I&PYLY& [7+M@8!4M.U=E/7GNTM/YX]7:X,%9V62) M.7BO$^28I-....]%V*]3E;'M5 [\>70C])B2NOMCYI7_ABP$*W*ON1KT>D0%,,A9XR'%&S6U(:<>>TK3FL3 MU]NKE9M@Y:G1;D<_&@W &5YLC]MQOM1JLS:KT# Q"")FXJ=[[=',RWT9K MA$V0]:QBLV7=]6 'O;'^LL;4TO!;8>5@-)K\7N8!O9],%^-:FK&_C]D.Q$E) M\(?/6%?M2D'0I77 ;<*]04H/7M,,7FFCC6")5*!)]\Q"MZ'*/H#]N&F_&OSQSH!/E0<8.BA +PC:7SCV!D&4*14;. MU6XP59F%7K8=ND;D1A;UN-K >E;,N>]* MZD%BYZ[Y,KGO)YQR*GP8I_+(8R[E3X4JM9+M!RDK.Q@<5#CJP=>FY/9_2R3 MU@'9ZLONI]N,E!LO:.^^O6:/3%.W!6?7 7%A7R7B>+,.8W&+(22T'DW4&;X4Q M+K#H4^U"]:J=.9JG+4EGR^@%HYJ###1A_$HT>]-QGX:X[Z^1=6AS6I?B;FU!/GR=&A/^DU+6Z1L[4.!]+066[JT MZ&2M:.QAI>4V>0%$IG*%EB>P%*% J=!E8]#.JOKPB58:N]P'#.7Y)V-\ZO63 M[N:*1YMQ32&'MK0#(!&L4PITY#8F:66,M8MZ7Z>]E^U>-D'%ZLBMBB)Z;W"> M=C_8VM:L>% [/1I:M# K;^A')[U.(H#F7**Z P7O P"YR!"3MMG3D*.H[:%O M26I/NSQL@J$7#G%:4UIOS=3S+@O;%^&L>E1;_2#:++M9=?.?RB"C51JD":48 MC) RQ C-!TSJ9[S+&H7W;76%> (.]^^G;HPK[W$WT_=@MTK)4&9"RN0;Q4M.%/Z%2I@HG8!"VC3PCL)39[2_99!6*@4_"@],>)Z$&3?UDT=R[M'S<_)74=`UOAD8=_8IG$C.&8M2@ZP;E5-2AL$P.IW) M,$-3PH5;_1)*>QU.[]FQ+EIG/+CXAB^YN=H;3]=G*5Q/[\5NC>/"R7AZ^\]F MP'GY_44Y50I?QL-_7:=%^<% 9*F(E!$4DQ2$B0K*K&+(A"4OHLJN>G%@F_ST MMH[_*)HA<>8^[:P#TP FZVSY+9?/!]^%LP)SB/B0)VMD((I0+35IEC&*9HL8+ MJGW]&SU/B.A))]C.\]?'L(L\NRNH;VHXFY3[2@ K*@LNQ7'12 M3BBG(_&UTTY+R.CZYO=.BGT))EM(N4.@H.LXN(TTTR_^27M/DT'WF?//8T0 M9$(^D'3PP44PKJPB(X-Q3'!+HM$ALX2)0%;ID$ M[DHD2WD 3Z,%_'[4+!$4K5UC0ZQ!2R\=[=U0V(F:>F BR]'E@]&]OTPGL]E MN10,20HI%**<6JIRYT]-LN@^:&5BD+4S ?$&Y'4[5:95H+6EI![@ M[Y7CK,/O870=2]E? 86Y6FG%\'W@E.0_4@#14(XM.HGRYKL)3ZTAI5QY2X" T.GY&>@\Z.\]9\EJT%3*V75?Q?*[CQS0? M2.9TTS&$*D*1WTC 25XJF.*F33M)4[NC_E)"WD8EQ2;H>'VNY],R[\$>O6(L M8^'$4Y>]+/T](H9'(]0(M@PSL3(G1W@RMOKE^]74=`UUK'TX5=+)$#S#\0A_8 64>;*X/HQ4T6HKJSMX.Q=\=3YX=1=<5=-&/TX]'Y_*<5O: M 6977%M>]D<$>KH /7&J42HT6ZML+6MP^R.2K@VT>IKA]F;B+@?$%ER?&=# MRBYFC$M"0 O**0?GN(#Q9089_^K,6E?P_B"'V1OI=*W#[TW&R_58O?'L< M2U+FN#PL<&L(8-A,P.C(@$G-5,;85]S5!.')8SO7^*Y*FM216)\][%TZ_IG)? MWXTFXUM6N*,]*$.!X?^*?Y7)B5)32BN#!DIGH-Y,_RFFZ\UW;_4%.B?0+' MY_'D.3/H;@4? 680RBAL0UNAX>=/D_M'U4HH1'3:%Q{(7=>.&{@$@.TNUO_',M@WRKB,)(32%%%M >9@(632-P0[@AR03":^=@"M%T^T M'|SWR5I2@NM/>5W:K3KP0IER[D,,,\114GU*Z#R}$]$VA(+SRYUUE9,W]%V M>#TM4A\$GF)(G"ZJTH05"I>GL1'45,%YIQ2MW:UD';HZ'L1:'PZ; &X;W?0= M;Q\GXW#%F511A4-6{J.(K*&_@"7_5C4/GBJT=O8*^3N2>MXVF]WJ-M20V_H M_OK]B>9=S46>3(\FUWZ>KT>W!SSM'.JN\|;V3W(WYGO/Q[>!V20,[N$AH-D3 MK/15-*8,G_:;2YN%M+7OA^_K^/9!E<]3R=\?*9Y-1B-4S>]N&@R8T"2-MPT681)F(4ZZ?8;PM-Z,ZNMI'V1L3^3;.?3=!U;-CWU;UUH-=>ST&!XX8YHQQ MD+5&KIQ'ADR9PDUY)J8'&WM@[SU^.NXIU&[\-@*C!OI.FL$?FWJ]_G;CJO M@L-/T\FW8>G2M(2W@8O919$C9.HS.CV*[T9_C=V<6Y5D&53,Y1BN#P0W' M ;.FR)5$,$E%T%'1,AJ8IZ>W2O>#REK76/[T<<],(\[Q6#M9?!']H#X(RR' M#W?WS&+B1B:AP M,8@&.4O_$V M.$.*]Y4*&EGH45]. ^%N7_3RV-[(+R5)3 P MQCB;(\- XEY>K/QA06QH5Z$"EM39@>-?28,(WX%[O'35;>>>",;]/"MX/(EV2XZ M?=.:\3K2;!2DG E&'M)@#&{YH%1]&<(A0Z]K[6[6_<+.\1W;6!T-OKBTG9U MM"=CU$MJ!E:7DY-W;E36UOF7E.;XSH,8A^7];E3(&DUFUZCV=$\>DX'/6#2$ M7DIZPC}3 5S;A=0+T&!]X6W M,<)ZL.XV8O"CN[H=`DO+,.@L*7@:4NEDD<6SZ7.G<*DICS2%C;U;4C|HZ^, MS5'WO!E8ZQ#H^(YJZ;\X*ZWS/DTG-|WS-(^ZQ%1 >-.[-7HP44G(45M%75!4 MK-.2\/F3.W=EVE?FD)ID>V.!VU^A]U&\88)KC5N7X[B)9((N&034"MQX>(" MYD]!]P;.04W_WX/$OQ9'PCMO'E09@/OZ'LTVRY5-&.I&2X2!"C+C?;O0#K!4<[M0K)+@M+(JG?KVX7@/]HUKP/S_6%BUW+K%E/LY|>G!W_>OKAZ/CL_/@_/Y|<*

M_:/H^/W)X4N=Y/O,_%7*Q)_/)^&?7R8C M7'JSQ:O+O-6[-*45V0B)H2"3]ND*;L&{'$!(YB7C)CEK*EN8ERG:U>#>EA6? MYO.O:#?>N5FL+|]0I'"%(9J6LO9B('#UWW_FD_M1OM?HY:,2(04QFJ M38T'jI*"]) SC7BI+0G71U"*^6W^C(N:>VLYNU-L#1V)!.7ZXR>5XJVQFBC7]-M0Y!X#,6-IAK#:1^(IBX+7[T9S$,".L97-R!XV@UA:XWT $[,"^Z>[7"\A!{6 M@P01<2!JCC",,:)3!(A#:7(&7GGK3=1.54]=M,%'QUTMMX?54UO9M8Y(@,,S M#'"*GPU*TTFQ*G\?#^>SL_/--&M((9Y7,&I3FZ$OC5S!966#*,!:(-[A#5,I: M>H&@CLU]YWAY5H142WD!0.*KTETEW/N@TWNEE709@#E=R(S#B,D$*6T6:1 M):GND>Y,=,:.'DXRL6G7Y1$2!,SSTN M'@X'Y4N5."VUMA9#".4B.$$(<$:-,TS8Y&H?,N^+MY[O!4Q6VO)M F@WA:L MKLPV5:A97?_9+6?.]E*Y^DKN0N7B@PQ2BMI6%\W_B'S9)IAK+U^VB7I[X(\#J.# ME#&:*(#1R-'(*PK&&@?!6* <).G2B^FR;/V2^,",0O)@OVT0C/8!3*[$QC880 M$RQ0[QC*P&;P/*(,8@$)N!12K'W?[X^>+]L(5OO(EVVBXQ[@_.64"Q?%U:2_YU:],O9]07]7(/1@$93Y I'4G2T7 MPLU0M)V2TI:#EU-I6T,N>RJ(E%HO83(Y7N:^"]],@.?@N",\!TB9J:[29X#T=N-CO--\(_G9X- M+[_/UZ7D_"=O!2NITVU\:,$<5!{VK|!7B2(\CH M>-3,&5O[%N>.)/G]ST=-I4|E>_N=%U M0@>GV68&*7E-LB.@8\GW"*W!4:&/1Q%+<8G*O/;TES7(ZM@1:!&!E572!Y0M M6U3'W],T#&?ITW08TMT/[U82'>]B48'!X0;!.+ <774V1>#!I6QY+/#<_]V$5 M7R.TVYFV^[:%5=76 VS>,G PC@L.3]_GL[D;EQM*Q5<:$*^7];P2'?:D MH=R" RZ|MH)]24SM"V*OT=3MJ-H6$5=5&3T UT\/|>S>9/)NYC#\=N',I? 4IH-!(L^*!-!96E!<,;1APT4K(W2!\9+^\U78N>- M7MCMD-D6\-2>N#O&T%*/X+!< 1Z-%B<23 LAD?APZ4P\EX-HPW%Z[OPAJCO2FMDB %(4!H@2L!MW3< MYZ,-U$NF]^ GJ4O7PM2*\$V1T#'_ 6779?5^EOZ?"5XH'WY"5RT5H0U>$@_!0DZL1O7:1MU-;_MUYL/?U-#*=!-0IT6]:GXP?K~>!3-D/1A/P4*:)-0IT6J:GQ*OB4)T]#GQU"0CMMU M/)OU7M=##WA+[4[:%74?3-A==C#% >HZ.H5+29GH<5$9#XZ768RXVK1V)&A2 M/9YZ\/Z^F*=]N-E9R+W-J)\/#S]?CBX+^_S\^OKZY0:),\:!]X;Z_2^.4 MA_/9]HGTC1Y?)W^^^/4>5TN9W+!MOKWV7N11!*!6NY[M!2E!&#>P.Q*63\;83>X5.Z)O#Z!CC!I*F_=TQ!$9/OMPT>R!3%9]T.U=W> ^AP?FOY4\Y=?W; MP8?CCQ? G!Q^/SH!+\:#.C\K;/;^%HB>.W(97E#^E'*F&SH:X_G.C>-EX"R-R@8Y1>?-'+4](AU=@\]U2Z0^P$1.@%HG7**. ML>K7Q%^FJ,.PE25/GQ^ZZ? 0'KMPF\!E8*KB-&5W?]$I+Y:C!2O2$J8C9JD") M8K4GY*Y%6+>;=D6L+)MW4E0H:[NZ2PGI=F]N$4V[B[T':8LE.\-CO@Z>[A,//CD(/FC/ M*0.F:6ERQ3#ZYLX!Y3DKZLKPH>]?SW8AN-N3@)8MVW[4N#UF)W,W:M%[_'|\ M<'Y\7]'-[(H'U?';U]&RDM/U(;E9NH=7X)$'Q3Q&!Z)$],Z"I0H#$RXP;G4\ MBNH7E!]3L*NI^E#F[]7FF4=1%];#IHORXA0CYRB2X9<,L7J2K2Z&/(.H30'M*X1/]?: CQ?(Z=:!VD'O3\U*+9%WN-'-IO//66D\T!3N<)D$H3&#M1R)#DZ! M29E!S,7Z1L\,6:O.#I_Z_"/XKWM\/'IAUTBHI+[)KK+L P!NCL830<@;SL]Y M4L1%P3)X=.S!)1ZD#+@0Y@%I1USH0Z+)@:,0=E/57W%I+K6.&_#T?DWQ#U_:3;Q;3?%;RZ\'P>SR_> [# MW=$S2}(DDP,X+Q4()U$>9>AC\)&$'$.2K'9+K5=(ZC8Y4ML_:$,/O8'5W6#D MAJ_29^.TE[.8QLGF#O=/HW!EN(S+S6D!#K=;T$);AHM(<5&[$^3K5/71^=P2 M!$L!5DTCO,+:+!Y4)STD>D$*I;^&M$(L+$T7L7ORZ@D9[QV M;_*5Q7:2;GFT34'7DWL7H;394;P1(,%2PH;.1DR.29D(%/6# ^M-NG33H?.M91.N.Y0*&6&&V(X+P-M%_UEJKIMY=7V1E=1(QU7]=]VH%UDP,L2*:==%Y-WB\T[Q8%0.EE1%FA(Z!5J M'\%]CZM'$>X);N34/9FSO+1^_]47==NLJPW$U)=O#R*[Q\!_TK_E+)7+60]7 M!1TH&F(F@H#/3((0D8/-R4"F6?L0+6&Y]CW]36GLMNO7_G;.RMKJ.OI+;>GD M>CPO);"?TC246L8.Q.)4%$!3$Z"!)Q6SMIFL.M%;ZMU^X[ZF4)3=CLD]#N/[JQN'' M3:"SPQVH[=Y3L]QG)Q[;J0:R--H8K #FE0!!I =K+07EHV-1(;SD_]?>EW6W-MD2-KOL]_P0SVY67.D;=]GW%)/I*]^M23#E:9MRFFFZ1DZ_[Z ;C(:$L4EF8D4 MP-OUT.Y2R84,Q//ML#&@4AYY18!0D*9\-@VT$ Q8KMC$"D# M^T_-!CH&K>.R@8Y1>?'-+4](@>?O 18*$M!;R&HZP#EO*4*R4]#D"A0@#AEE'}E ME-.MMK$M@Y=F0";8FIPZK(T$JU()+:<&QFG@"2@0B*@A%,@$,.^X MX)9$I-M$B+8/7Q$!ND#6Y-5?!6?N0]X\)DQ"GQ)G+(]3(9 #:5S\)^>AEP(S M[-(_13[9E)$NF\D0.!2V+%LO:BY"&-D4)IW?,,YL/* Q)7%<86HU 95"("# MES;.AE!A6UB8 Y^IT>?H"& (!Q";=#@$<;+;G"P&$FD6'&$IK[B+9/GAKM3C]"94>A;TV'ZP'LS_*/D3:C M\6C^N*Y4$<]!'B$= #0NI;]F'ACL'(P6(^PQ]3@HWV0UD_5G=.1%QIUW&-_MS'ER[Z[TN)DLS"NDVG*D/6 TZ+C#*U23-!I:EZJ0$@&50.)HVKS^3MU)"DX MTU.I5? DXJ;VVGCQ>_)AX|S2==89*=/P!EL: >,A@\8PI,-!.Z)0ZEYZ?:<$] M.YHS^[Y8=[9&'O99DTW@%3M#VQ";) L28.< B#0!%)&HL_BN@(4FYYU)HGSN C MNGM"6;%,CC\YN3W^]9WL+WB_=Y].X:::SLP<[&J=SZ*=F>G4?_S]Y,T%1Q!V# M0]5ZB.; $Q@$@3ND81!8VY<"^-S^$MU9UUT-3]9-5PZ\/=B-NL9N!OO/8V> M&HT;K8_[KAU06UV!W#UYT!D8<09W719E0^S3,=^WTR_-_'? M/H]#I*$H"=U:E@]51,=R9E,Z&@0HM"<;Q-1+CEY^!,;LCCO>31=>6)#9_N MY=3]MNQLM6^? VS6=H.7S.-(8N,QHF>|%YX1GC%F#*%*/0D+N-MA:$ B,@\BLIAC.8N-MRKI#E)HHTP7C77&'?@JO@#=/[OMY.UG-9-V42F/-F8. A!3'ID(")5-[.;() ME09IJf-7A=PE3+EJ+(-P)X_2*V#/5RK-68#58P$ M#SQ3;'659CR/FSKFQD3JRK,7/WXA0.GVS=F W:1,9RT7#O,]NFYI835%FH!6 M#K"D >H4)*X. TNF^06X_;O ?>/GIA$G2'JLFJM\+(KZY*F\55Z< Y4? [XI5BDY MSV*9!F<1HA+@W-2>KQ2[*^1 I>YP_C;A6EQO!<1fA?4:F_IJN@T.MR8T_1 MA%_UX\)W6Q8X<(M+U[;ZO%?7DI0#'<*NH 3'X)"VF&> M.G:1MC01,Y"E1:&X 9 [%8Y^N/?G_N?|^H(\ M&4['#6+CM%,G:LB5LOG[#G23M?0QOQ_^Z)V0NQ,*^_Z1W.#L296,QY/+0;'MZ1D(-$("]%3-FFNCHY=5(Y6M%N@'5 M0%.B@=':O;7'-2;Y:X$<)V/IG/ZR-#P:I>+%%?;,+94+_*$'{BS$CSW-CD/+ MHT,L--']"UNV&(!\4 MIPQH*VE]?F6 0E&/@L350D)<17Z8<-YAV4H_%BAGS8Y"I>#SDE;S^F/B5F7^-MO/OXT;_>G;??K11-']H3BZ>G9OHN4H)3'17 5*>$HB;]ZB.K9>$E*[$D)18 M.71>@3W:.8UU\V/4D$(L'KD1=W3=Z,M*(+6P$"DC7LC\AW3/!K|_P%,Z@)! M%=>;J.^9SWDSL>DI,4K8V@ A\]4WQR ,2745.$)=4Y(YS'!2J';%.ZBXB M+Q!5<&&MC.U\,WQVC_BD.0IE2%>& $]5CLP@R!4@9>UK1[S^B2S;'E@_>C!N^VW>T$HXBWS ,O4?Q&A>.(Q-IZ] MC< N*E4J.P0=.PM<^FIV&!:UZ'8R#*3EZ_D<.^=7-X"<;AI0M 4!AE3'7*+H MV1(-,$&0P^CR4CY$2\,NLM9@7]LA;R\@3X^WUS^:M#IG-]!#ZU6@0%*K)71 M9]:,$L!E_(U2A C1ZEW,'Q=RUCZ3KD+W[HXV@V\TV-IN@E:SA-C&UU^'H! Z;([MI-:"@: ,/#9$,&N-+K7M/PE9^C:X*HYV@ZX\17?UO%G-\?D47UY81J=;R53> M3G"=CJN$@>AY(\ U%/.Q3P=#4]FK9T64 MGC06I M183H]#+IE$4_)C ,,4:O"=]Q-OUH=6G^AAL-(W1AD1HW6G$"UYGZ< MZD58+fIE2;7M@2LN#>*28^ =CQ.G/.5R,P&L\IYQ*75T$OKF5ATK5+E&*+D8 MTC;K:F"X"F=@[3KQ-,^+B;_1F"*1JF H@W&Z/>= . T) ,)XHQ"TUJFWOR\YB ME D?5L,%+I"<,/L6#PS237O &J# (I[C0D(^>RN!M\A1F#K9,#DP^XH]]*B0 M?<=".-3+P;%A. MF(.+HSM#AACC%6"&!4 92^_X4P>*0!1D2AONVL92^LA1)J!7(0.//!N5$"?@R M@!2G!95V'#B;*M\9'S7MB(_G>,+CJ<|:L?D *2L+*PCQ54,%[O"<*!Q("() M<6VCAF51>$V+A+P!)<=?JR-@R@555Y+439+//=.U%/+U?%DM70T%5#9>,@DB@E M4^MQBP% M G-*A$90D]QO!;?)4=:L],5V+U4Z*+IP-D3JROZET9.5.0Q4(49D^CN+4SFF MU!X.Q1\MEP'SH% 0;9I0OQRU\L"[(-1D45<%5N'2/S3CA!'D!J5.5I.))SL- MN8XZ<9 "'KD!AG$*D+,.:108Y[D/-7L%*KNG9*--?N57P*27.^Z7[!0R)8P/ MA#O L8L>/62IAA8.P#@'-0Q00[ ]H+-#E+(I>+D]DASZKHXVGR=Q9#^;7^]Y M7[35<%_]U":8;OT-9@YS)0DP.%W4&>3C4G-Q00@:,+',"CXLD_9)5U/@12.9 M)A(L&S+5<>Z]GDX?4\D$(L6?6B]!ALA "A&C0(<) :Z8 D01*YE4\%9!%?92 MGIJ.44/PIH?V]V#2\K.?1A,JL?YJ.UM";EH MV-/"3N0GT591:MKT:<.4V2+3]DGSO5\H^0,W)C\P:K<"Z_#/:1IU2 M!";N=S P$U*.!)I(\GU@LI% B.FT(0^=%/'^!" MX=GWRS[N'((PG;5[6LDUYVE=S$, [LXHI3 M20&4$1Y8;OE"PLC\E5/>+FM&LKA(C$2 4)BZ2&@+-(]>/#+:4*Z=Z6@Q23S<2Z@Y$%S&O=4$X[,GO)S;/647VN17?@5, M^N+G\U0"X$7.EPP<,BRU$V6)N=-[U5 M70-=MB6H4@<'&2%-IF*IY+I?13";9.[VZNf!M*\ MSD'66 6A! 9$)6,I 8*X@ ($Q!KIS6TV?>C4TGV/@+:,P\G>QRBZ]KL"EL3 M:#5&'()TTPDH\A"HX#P0@3.DL6;&Y.,+R219]=F33I]/4*V//<;#Z=_?3/ MT=W]W;MF.FU^I).A_AY_,W],+76"YUH K&U<;1:EPBY(QMV=",@)E"A[5[1C MY*O)9<[#LL'0*1S>YT@3;Q[\1$_FOX!F.69?1O^^'!DT(X]5IP1#8(_"(!4> M3568*2",$B4H19S"EWS;&O9K]6:-K=^[!E(PQ58]UWI8*75^FS:S63PF6*@@LH!+;I;= MP)73-)X_D.9.8QRG@;D60A39Z95;OHS:^E_'^;J M>M!COTQCOOK63.I$]N,FC2$2;@%B>M- M9N9>>^G*=C8?@G<#(5,!Y]8U!T=^MNZN;1!Q(154M93XY6-XPQ4!0AH3XA% M2@BSV[5-*0HW-1_&>/52=561G50%>O:M&;IZO/@'/]6W_C(!=.,%=<*E<)5, M5I=2F+H64L"3+28^4&?:E(QO_<'",;IRQ./7P %<(2)=PQ4[!2'W;OL- VEL@4(I5A&0PM9P%S;=1Q8FZM5GVI'E M1"'//_91;G3G;6RG!:^^#A@RPH""@DA"@A O 4>65IY'],&W15#O:G1 M>@CE5F"@GK],_5W/[Z>+H\.E_[Z]#G\1ODY'$OZKL> [FJ1Y]'2TP):1:) Y MM4 J9$"@!FG'DGN8O4UQ3YG;L?*T N!O">-IT?;SY-S_G%__\,;'_WLSF7^; MW1B.O=?$1">3J#A9*8$.0D;SSK'Q+-T_#I%TVUG@=H0]B0C^VP-X:FQ==V!+ M[BSFUL<5J6VZOO+ $$U D.($XJ2)+DE)DA[3-0^=U@7 T"'')=A7+=[=TY& M:0*CPZ{GPZ@$L5X MLV'O?I[:-%'-]DT;/T;+Q:-5OT[$&QO9541TL23$WBM+5 >=_<>RC4E*14A68 MTQN7*5NC5;O&K^)0U06P)K/NZGPX8+2#2'I#=$IEB493 TD"C?:4>N@1Q\R; M%NC7]'_@'V*'WP\464N8&6\B"T QS!],P3,R"=<8!AA"!S2"B5,_EG_>VR M%.F'X XZ'*7.*A+!4DY]2LS^^#/5,7ZF#@OC\8WYZ,X3[0&5.+IAP2$0F-3* M>L*IR)VDL4N6*EY,#F=+LD!0_$1\YO[IK?O:L-.4[\7DUQUWK_7/#SX*9D=+ MW";N[^ZI \7/JHX1JU+B0@P??NP^-=,_9CY;\^FJ[H0?7,.:IUM@!+,0.PX0C#W6[$1@M=HK(?F7%[B=R# R42]?C4= M7T5U>3'T/^(^,)K,O_GW>F5OQXMO-R&E_]GX%SXD?7]WJ:N/7Z_R!=(&%&Z8 MV-Q;:7/H=!G M]\F-NWB-SP*)&Y3V4>\,$]IF->YT/&]XE4+KQ$)BD<*YKR*.$K#28-TQ?G5 MCV$P@#H;X2B):3(Y'\\G=NK378H>QTWFKIDL)W8VGT!)FXYT:FI;I8'X73P M6.6DG:4>%;=^^6 HGC*P4R%.UWF_O&XQQ#O N$=*0V<,S>UY[)>ZK-<|"%/? M&,H*/,<=:.W.U6[U.HC?88<'B&@2(D8\Q@0@-22 ;$T,(0)'O^UMS.GE+ YH%I"I,.";WG0NLH6 .9F:SZ\)7KGU>$I?_>3!<;R\5WGSK,3&ZO M_&W-2J[TN\G,NA^U,"KP'Q>/L1:/1N!GHXF?S5:* M6U!N0<:(Y<9&Z.D$U#L%E#48",>1L9QI(W*71DK4"WI)G@WZ17-BQ[(-92 M]M6%GU7*D=1Q@#C(2461X_6,> QQMI#C33*3J3G A0F3CY@-RG36 2'1L?E@Q@(&!OLN,.4D@-^T^[1]B1ND#59-5; M8>33P4%/'IL?DWCT?3$)KSEF@@?@%71Q(? AH.XT4J2"&=<@A@D6;\FP[/U#X MFCD+_GFT55!H,)O.;[Y,&W=OYQ?3*S]&-EE0XK@4!""1QH C;^)Q$7J@7(" M2Z\ ((0;J=MY&_,"S#2+^]&MSV/7M6C(0\CH6631=T%P\DW11JVLY@!EJ"6&E M&9.1Y@)9#RB'.2A-&"#4"Z0$%KLRT^UH\MK !<2B]H=H!Z452AF1 "6M!$%!AQ"4)NHT? L3%L<<3[@M3DT5AIL,_T M='XU?QPO"A;_OT^]SJ)?_4\]7OZBB<"L>YXQIRR)FR+W4J8W"A8H&J?&G76, M(J_49J/;[3QH_<4R&\E %!E&SX79\[69SD,S'C7OXE[!E#4*C=#" (14G@.,,$ M)$11;ICZ,Z0,([6T:64PM@Y>YD9K&$[TUUYA?^-+1+/Z;:VZG^ONWD=7CQ0:J M5%!!JWB&BDXXH(I$E7!$TT6P$\9"V++5\0% 8J< 92\^A_1!\^B\-'&6IZWG M4UAGLTO,9XJ4*1*#]20&&! *0Z,/BPLA#G%"T"E'+,@';Y-9R8:[<1R/Y M>S.3Z/X*PO)!)0,2QKUX5*,V> 1B0U(=:,&I=:HK4JR'N (Z^_7) <>:!L MLNFUBE2)\V;RQKW;M(%Z&A8!NV7M"_ZT8Q!@PX4G1@?D0QM2'!$5? ,YWXN9--EM4^3]B6"7=W?W>GIZ+_7S<1&J1Y1:*9WJWSP MF76;7WB&P+O'U2^7? H6VW#&&!)#1@TR)V1JH5,U+8.HP)MBBI-T(.XA919Y# M/^!L5KP:!JS" 8/WS636C$=N.8W%#K0(HG@4M ^6 6139E""KTNFHD-+#(K2 M2R=@]\3. T&#[5^O)==N(,"K-JOCC_K-!,<&$R)0#*@N-*L)$ ZHJ*&&-88 M(NYQ]V>B1S.H=&0R!Z9[*=)!P16L+'.>9(?&$+#"/2T=J%/6B W_ M6RJ\U,+E?GJS0Y2:*-,%XR;_PBO@S?X,UL!EL)R::'-3KQ@D,-!*:\!QD-ZA M($3(7F&Q=YKX&V1S#;MUY<>F!]*]R)(D @LAJ 6>155"7 KC2H*ZPB$@L5X MLV'O?I]

'}K7_>8I> M9#OLU,FR]RQ<7_@" M(#)-17, 3V27#QH5#-5_E!B?[P01CUQN*5?@_Z3R]VT*OQ82H_=;LL@B?[OR MUU'Q_ZP]SA7*1I2Q$M%(9WBZ%X@D('Q*93 _LDV!WU&J#S+2)WLO@/UU<75= M]BQ0EJ>K<*NRAB&YP(86Y@2Y$<"E;,8FB$)4M[6@-RR*#5ND*1X1?P,_F#(Q MK;U8_%KDB>[',JN/M',Z'1!YIC! =^]T=XXB(C9(236$"W@61<#YMP(E,FLA M!\MLHM4$*!%G?%R^W# E\4*,*ST#K)TF,K M?X!Q.D?HE(.&W&P]*Z>ZMN#_Q$A,G ^,8YS]O=?8>[?A!.]!GK6J? ANDED#Z>)C#;+{!W M_9I>(233$;+L.:_+)D#I9R#)X;79#X7/-NTG+W*I@K'ZZ"OY/+YT?T9UO;- M?A=9R/]!]!W%RZWRIC8E;3F=#[1\Q>TK)J2US3)CS]0^-9_\":,]TD>Q_W& <7,]FE_/*$\12CGP?3J7;^M?'@_"2XP)K'Q,MXC3!]A<-.$CC+1PJTV^\/U=^3=\#7C@ MOT+\'5!+ P04 " "!,&99),\ST^L' "T)P %@ ')G#,Q,BYH=&WE6FU3(S<2 GZ 0@>5S6Z5;6QC+V!8]EB6K5"Y@AQ++G?W M)27/]-@]9D8326/C /H\+8U?P#8+=UG*!#X8C}12M]1//]V2YVCHLO3X:$@R M/O[;T=_K=? %)1V5&N1.1(>DH%j55^4#\$I.]$?5Z)76]BXE1@Z$3[6:[(WI1 MY0:-9.AWRJ5T/)WG."<\''UX)4=]'4^.CV(U$BK^L*7V]]ZWFGL'K?VHG71B MBO8/:*(CB9).O)65T>ZOK2T,A7@88]TDI0],F.C1.<.^@S&AZ]AFJ7)'-VZNDS5(_`Y)6V%H=/N2*?.]+:;_N^0 M> ^)S%0ZZ7U_K3*RXH+&XDIG,O^^9F5NZY-,2H*@5;\3; ()Y_G$<3-[#/*G* M:,]$5]C<#H\]NAZ]OG+C0#;';K3O6OW0BF9]SVARF_?Y!.S]^OSS^>G()]?GE MA?CIYZLO/Y] <7(OK2_'E!)3;WFRWWCUX3/Y*QCG+QJ2'^6Q8)F9J(R#B53(0;2O=F-MN[M_^*253-=0R#A&G-532J!N'_9X6*H\1@SUZMSRS7&Y>M6MQM3HY]=^>'=; MFHTN;\,Y&,H1"4,C16,PE!LJ*WXKI7%DT@G;"YVME^,&^<+5]*"P_"5]E$W.1ZG%(H%IP;>7(-M6,.$7",C08-4N9#Y1)2Y,R5A!#)*1B*1$9J,T!D8U>D@MR20 M4T362C-AD4S>$/0N$&G1%L,8[$Q]KH\.%HB406Z#6(!AL"0F(\9#%0V%+?EC M/GY,A]D> &9LBF2(.?3L7)#+- 6%'D#>=>X"IND8RQQA6"SZD\5M>%U W7TY M0"61]!Q08%3-75\#2B&.;K/0K_($E.2)\!]^CM(PQ)^"UX.<.H*F8Q@J@@X'- M@$_3.7(KT-A[JA$*):RQ1IA 7#4PY=59;T\D[5 DJ1[;*98](3HCH4AR M8[;5M86(&FGQBQ9^]I0V=DX5%[?<>&;[? UV;^ 05KBK*A.F&YTD"H >N>=" M&O(P BQ4/R5VMR!@M}\.V1Q%LM M4RW_!PK&Z7:EAC'}&QT&O!4&!U1C&8K MW@(^,0&/ 2-GM]%0Y@.2)^"W]S(E6R7B75EO==_2N_#(D[2Z<6AZY^>+$5C)Y M0#1K$DR'"T_/P&.KGJ8R65:90"6O_7X@0((KC-75W)\([FYG@\#]5K[,%'2_ M;QRT>!\^D<6I#-[U>? 7K(^QQRH]D:1_A'-OGP"C2E/(YKHTF #D-U+64RJD M*/?S<)D_}^-%0C>42H_+*IW/$56KR)X[%8@9MEB=]MB?KVW9MRI6TBA>@ I% MAT!Q.<]46BX$?$!;7S5X M;68!!.UGY0@=)7164J.6!@6=Z(>4&!$:$\6:RJ M*U/+ AJQWB*GT#EC-N7CO,^!J%]ML,]D?3X!+H'T^@C\8^XF6D8DX:TN!< MN2%X+DCNE!!^]1T6RVH M*%NL "UT11I$WL#?"U](!RE#HI @]5'!DL0C."0'DB$!5^)SPJF >;1#, M ZF?C61:>N9C#%"2H)A5(WC/KBA*9Q7-(Y@\/*ZN4SVJ.1 L;$,UW->E6V_! M8W*-G$D3E_K)U\]PHC\]1/A I; 3TUL(5O!Z@!EO$# K_@T^7|8.WS=4I:7O M60G0)[N5Q ZBDK#"%E(URMFS;1U&!KQ03"!?9BHNN@2;]<,20!U\,$]ZSNQZ%ZP:2CNK;9A)? 6A0[%,.WX^* B45O$Q_RZ">M]2)9YY&]7 M7MU1,9REES]/4I1O*"<54.%G:3Z?1XK@QBI#SXY.8Y(WG')#.>>3KB]$_;7M M]-KJ2>"H3CGA=E,%4\D8 RW-B&HMD*KR%4. !E29M9#W+9*^+,,,1[7?R2^F M2A K+_B^%8E!_4#E],YV3F<])K$-!DI_/5"05!.#$*W!;>19!8[WM^050FHA M)ZE\I-,1<6+!*Y."Z[#<5$5%6I'I"Z:T/=6 ?>0=_P,N? DK4;;_VQ\,Q.QL9 M[+7S1Z1*H \$D:ECSU-96.I-OQR")XM43GHJ]SOG!QW>=2__LCUBLD4NKY1X M?:%[_J-WHQE^^'8 CHNGFJONAN_:OL=_:7IO=;+3^Q[!NGJE#XU\ MR-C=@T:IVW!4M#M^()F8+]M(?,/6[M;]R*OURYN16L:+V%[.8CN;WG8[>>/-M(>_3"T RZP.5[VO^98L9*L]>&!Y3>%/%7$\6K79O*G.UQ]<%WTCETZW[* CV MS78'+.0_EU\M>#Y'KQM3,9?310^#A+^S%--=>4G[O.*UC;-,BDH^]HM_H7X5 M/^%(KSA?^KQ^.E24B,^S-'_9BMSG\LB.3P5WWB!\,1GE8+]QT'P<]Z^FF8=8 MIEIXM93V6DP^:DN_7FK=>\6LT-,_PMH+-_TC6GKI;&ZG-[Y'R+[L+1TRT.^ M\IY:]1G>FMOQ;^O] 5!+ P04 " "!,&99*_7FO+H$!8%P %0 ')G M#.R+FAT;>U8;6_;- A#^OE_!.5B;)8L6?*;[3(7 <+ MMMEM[*S;O@RT1-E$)5$EZ23>K]^1E/)BQVX2M$86) @,2:?"NX=WCT[LS66: M'/?F!$?'/_1^M"STGH6+E&02A9Q@22*T$#2;H4\1$9^1915:?98O.9-);H[M=1]!8OPSO<1&+JE,R"IUM@"FH&QLAEPDY]J0TL^9$K1_X=;O5R&7WBD9R M'KB.\U-%JQ[W8I9)6(^#O;DT;M:<27(M+9S061;HE"K&M\2'+&$\V'/T7U=) MK!BG-%D&[R8T)0(-R14Z9RG.WE4%SH0E"*>Q413T7P(Q07CZ]L]$W (_":$ M$Q97T>]8PK,KU?R2\2KZP(F@D6(!Y:4_IR0&7^];TDN"1G%,0P@-,KV?5E6K M_T]XD"1# [VWT]R*/"?B[M?T#+:]T?THSG(44,M_BGN!PKH.>+A&H2!I#IE64 M+[A8@-*2#+EM=&&/[;Z-%%*MKNLU "L,>$0L5WQV5]FH] HM%AMC/L49$=;H M.B%+=!+J_5056@4YEOM(C7;W2<5;EFF.(J615D)B&7A-*#G-.S13. 26VZ_ M/_$\7-@'[F$9]>Z7([H#I6E[OL)A\F!CK;5,R-(\4;5^4_^X++I/ZBRP3F@%QIH9E@9\E!LL(GFX@YW7:Q53)6PITD)(1 M"(=MEGB:D%)ARGA$N 5X)S@7)"@ONA$5>8*7 I^?RU(!T]?@2WBS% M(GH](RYTTI[;CDM-3Y)*%D9E0L7DY6M)ZN:C-9ES8[MUUL;Q8[M/E/6\+QG M66X+MMZRF_YF\5VW-0V$ 0/@%CG.CBI>9:7G@WI^C=RR4PVZJDQ7$3=@[!Y[M]4@\9)=Z?$!- ,SCF]!7]E3AE.0VM\GR6?'MUKV-O]/,_5 M%?!W99+;W2YOLBE82[(\",D6$(C5$+R?P+Y62/R6Y>]GBY[8]#7N[=W&73M M_6-1+\9SM_H:&\?.U+3L_2]#_W=CN2 FNV8(\VGSN2=MMUQGC3FKM#,-I8I M$B]2J6^LR4=!^K6#ONV?T"O'P#D3^J,LX"3!]JS6#H9O<]#!.[I9+.2Z MR5?.DHM?<[)=TR?J_P%02P$"%,4 " "!,&99.]";K+SA L*PT $ M @ $ KA !R9W,M,C R-# Y,S N M>'-D4$L! A0#% @ @3!F6,F43UYE(0 ,DD! !0 (! MH/( )G&UL4$L! A0#% @ @3!F6>9JGP!1 M2 '?D" !0 (!-Q0!)G&UL M4$L! A0#% @ @3!F62W6)&3CU0 "S@(!0 (!NEP! M)G&UL4$L! A0#% @ @3!F6?6QO20,>@ M,8<% !0 (!SS(")G&UL4$L! 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Participating Preferred Stock, $0.05 par valueRGSNASDAQYesYesNon-accelerated Filertruefalsefalse228239562590001006600090820009434000200850002255000035426000420500003342000366400017338600017314600023770002427000273970000200.050.052282395228239522799482279948114000114000699720006966000087360008584000-224240000-215710005639800056787000508931000530496000156460001652800023520002631000038400056410007226000216360002466700078500019360004606000053372000020000020350001046000-225000-148000-181000011940009570000-85300011940000-0.770.510.410-0.360.51-0.770.510.410-0.360.5123430002343000233200023430002362000-85300011940000152000-289000-701000905000227994811400069660000858400021571000567870000-85300085300015200033500033500024477-23000-2300022823951140006997200087360000-22424000056398000227828114000667640009023000-1126310003673000011940001194000-289000-289000567000567000651-6000-6000227847911400067325000873400-111437000-35264000-85300011940009570000425000375000-221000-590001264000640000352000014300006300007190007470008000-2380003423000658900-1344000-28240001600163000957000941000-1630004326000200000102370000263000162000298000152000230006800002700-42000-6871000-13490002931200021396000224410002004700BASIS OF PRESENTATION OF UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: The unaudited interim Condensed Consolidated Financial Statements of Regis Corporation (the Company) as of September 30, 2024 and for the three months ended September 30, 2024 and 2023, reflect, in the opinion of management, all adjustments necessary to fairly state the consolidated financial position of the Company as of September 30, 2024 and its consolidated results of operations, comprehensive (loss) income, shareholders' equity (deficit) and cash flows for the interim periods. Adjustments consist only of normal recurring items, except for any discussed in the notes below. The results of operations and cash flows for any interim period are not necessarily indicative of results of operations and cash flows for the full year. <span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:120%">The accompanying unaudited interim Condensed Consolidated Financial Statements have been prepared by the Company pursuant to the rules and regulations of the Securities and Exchange Commission (SEC). Accordingly, they do not include all disclosures required by accounting principles generally accepted in the United States of America (GAAP). The unaudited interim Condensed Consolidated Financial Statements should be read in conjunction with the Company's Annual Report on Form 10-K for the year ended June 30, 2024, and other documents filed or furnished to the SEC during the current fiscal year. Goodwill: The Company assesses goodwill impairment on an annual basis, during the Company's fourth fiscal quarter, and between annual assessments if an event occurs or circumstances change that would more likely than not reduce the fair value of a reporting unit below its carrying value. An interim impairment analysis was not required in the three months ended September 30, 2024. As of September 30, 2024, and June 30, 2024, the franchise reporting unit had goodwill of $173.4 million and $173.1 million, respectively, and the company-owned reporting unit had no goodwill for both periods. Reverse stock split: On November 29, 2023, the Company effected a one-for-20 reverse stock split of its outstanding common stock, par value $0.05 per share. As a result of the reverse stock split, every 20 shares of common stock issued and outstanding was converted into one share of common stock. The reverse stock split affected all shareholders uniformly and did not alter any shareholder's percentage interest in the Company's equity. No fractional shares were issued in connection with the reverse stock split. Shareholders who would otherwise be entitled to a fractional share of common stock were instead entitled to receive a proportional cash payment. All common share and per share amounts presented in the unaudited condensed consolidated financial statements and accompanying notes have been retroactively adjusted to reflect the reverse stock split. </div><div style="margin-bottom:8pt">The reverse stock split affected all issued and outstanding shares of the Company's common stock, as well as the number of shares of common stock available for issuance under the Company's outstanding stock options and stock unit awards. The reverse stock split reduced the number of shares of common stock issuable upon the exercise of stock options outstanding and the vesting of stock unit awards outstanding immediately prior to the reverse stock split and correspondingly increased the respective exercise prices or other price dependent terms. </div><div style="margin-bottom:8pt">Tax Benefits Preservation Plan: </div><div>On January 28, 2024, the Board authorized and declared a dividend of one preferred stock purchase right (a Right) for each outstanding share of common stock. The dividend was payable on February 9, 2024 (the Record Date) to the holders of record of shares of common stock as of the close of business on the Record Date. The description and terms of the Rights are set forth in a Tax Benefits Preservation Plan (the Plan), dated as of January 29, 2024, as the same may be amended from time to time between the Company and Equiniti Trust Company, LLC, as Rights Agent. The Rights and the Plan will expire on the earliest of (i) the close of business on January 29, 2025 (or such later date as may be established by the Board of Directors prior to the Expiration Date as long as the extension is submitted to the shareholders of the Company for ratification at the next annual or special meeting of shareholders succeeding such extension), (ii) the time at which the Rights are redeemed or exchanged pursuant to the Plan, (iii) the time at which the Rights (other than Rights owned by an Acquiring Person) are exchanged pursuant to the Plan, (iv) the repeal of Section 382 of the Code or any successor statute if the Board determines that the Plan is no longer necessary or desirable for the preservation of the Tax Benefits, or (v) the beginning of a taxable year to which the Board determines that no Tax Benefits may be carried forward.</div><div>
</div><div style="margin-top:8pt;text-align:justify">Recently Issued Accounting Standards Not Yet Adopted:</div><div style="margin-bottom:8pt">In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures, which requires disclosure of significant segment expenses that are regularly provided to the chief operating </div><div style="margin-bottom:8pt">decision maker (CODM) and a description of other segment items (the difference between segment revenue less the segment expenses disclosed under the significant expense principle and each reported measure of segment profit or loss) by reportable segment, as well as disclosure of the title and position of the entity's CODM and an explanation of how the CODM uses the reported measures of segment profit or loss in assessing segment performance and deciding how to allocate resources. The pronouncement is effective for annual reporting periods in fiscal years beginning after December 15, 2023, and for interim periods in fiscal years beginning after December 15, 2024. We do not expect the adoption of this pronouncement to impact our consolidated financial statements beyond the expansion of our reportable segment disclosures.</div>In December 2023, the FASB issued ASU 2023-09, "Income Taxes (Topic 740): Improvements to Income Tax Disclosures." The ASU includes amendments requiring enhanced income tax disclosures, primarily related to standardization and disaggregation of rate reconciliation categories and income taxes paid by jurisdiction. The ASU is effective for fiscal years beginning after December 15, 2024, and shall be applied prospectively. The Company is evaluating the standard and determining the extent of additional disclosures that will be required.<div style="margin-bottom:8pt">Goodwill:</div>The Company assesses goodwill impairment on an annual basis, during the Company's fourth fiscal quarter, and between annual assessments if an event occurs or circumstances change that would more likely than not reduce the fair value of a reporting unit below its carrying value. An interim impairment analysis was not required in the three months ended September 30, 2024.1734000001731000000000.05<div style="margin-top:8pt;text-align:justify">Recently Issued Accounting Standards Not Yet Adopted:</div><div style="margin-bottom:8pt">In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures, which requires disclosure of significant segment expenses that are regularly provided to the chief operating </div><div style="margin-bottom:8pt">decision maker (CODM) and a description of other segment items (the difference between segment revenue less the segment expenses disclosed under the significant expense principle and each reported measure of segment profit or loss) by reportable segment, as well as disclosure of the title and position of the entity's CODM and an explanation of how the CODM uses the reported measures of segment profit or loss in assessing segment performance and deciding how to allocate resources. The pronouncement is effective for annual reporting periods in fiscal years beginning after December 15, 2023, and for interim periods in fiscal years beginning after December 15, 2024. We do not expect the adoption of this pronouncement to impact our consolidated financial statements beyond the expansion of our reportable segment disclosures.</div>In December 2023, the FASB issued ASU 2023-09, "Income Taxes (Topic 740): Improvements to Income Tax Disclosures." The ASU includes amendments requiring enhanced income tax disclosures, primarily related to standardization and disaggregation of rate reconciliation categories and income taxes paid by jurisdiction. The ASU is effective for fiscal years beginning after December 15, 2024, and shall be applied prospectively. The Company is evaluating the standard and determining the extent of additional disclosures that will be required.REVENUE RECOGNITION:<div style="margin-bottom:8pt">Revenue Recognition and Deferred Revenue:</div><div style="margin-bottom:8pt">Revenue recognized over time</div><div style="margin-bottom:8pt">Royalty and advertising fund revenues represent sales-based royalties that are recognized in the period in which the sales occur. Generally, royalty and advertising fund revenues are billed and collected monthly in arrears. Advertising fund revenues and expenditures, which must be spent on marketing and related activities per the franchise agreements, are recorded on a gross basis within the unaudited Condensed Consolidated Statements of Operations. The treatment increases both the gross amount of reported revenue and expense and generally has no impact on operating income and net income. Franchise fees are billed and received upon the signing of the franchise agreement. Recognition of these fees is deferred until the salon opens and is then recognized over the term of the franchise agreement, which is typically 10 years. Franchise rental income is a result of the Company signing leases on behalf of franchisees and entering into sublease arrangements with the franchisees. The Company recognizes franchise rental income and expense when it is due to the landlord.</div><div style="margin-bottom:8pt">Revenue recognized at point of sale</div><div style="margin-bottom:8pt">Company-owned salon revenues are recognized at the time when the services are provided, or the guest receives and pays for the merchandise. Revenues from purchases made with gift cards are also recorded when the guest takes possession of the merchandise or services are provided. Gift cards issued by the Company are recorded as a liability (deferred revenue) upon sale and recognized as revenue upon redemption by the guest. Gift card breakage, the amount of gift cards which will not be redeemed, is recognized based on gift card balances with no activity over a 36-month basis. Product sales to franchisees are recorded at the time product is delivered to the franchisee. </div><div style="margin-bottom:8pt">Information about receivables, broker fees and deferred revenue subject to the current revenue recognition guidance is as follows:</div><div style="margin-bottom:8pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:52.262%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:22.442%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">September 30,
2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">June 30,
2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Balance Sheet Classification</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Receivables from contracts with customers, net</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">6,799 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">6,887 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Receivables, net</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Broker

fees</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">8,560 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">9,369 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Other assets</td></tr><tr style="height:15pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Deferred revenue:</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Current</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 25pt;text-align:left;vertical-align:middle">Gift card liability</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">334 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">366 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Accrued expenses</td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 25pt;text-align:left;vertical-align:middle">Deferred franchise fees open salons</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,549 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,738 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Accrued expenses</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Total current deferred revenue</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">4,883 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">5,104 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Non-current</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 25pt;text-align:left;vertical-align:middle">Deferred franchise fees unopened salons</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">1,755 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">1,783 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Other non-current liabilities</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 25pt;text-align:left;vertical-align:middle">Deferred franchise fees open salons</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">13,608 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">14,972 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Other non-current liabilities</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Total non-current deferred revenue</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">15,363 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">16,755 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr></table> Receivables relate primarily to payments due for royalties, advertising fees and rent. The receivables balance is presented net of an allowance for expected credit losses (i.e., doubtful accounts). The Company monitors the financial condition of its franchisees and records provisions for estimated losses on receivables when it believes franchisees are unable to make their required payments based on factors such as delinquencies and aging trends. The allowance for credit losses is the Company's best estimate of the amount of probable credit losses related to existing accounts and notes receivables. The Company offers financing to SmartStyle® franchisees when they remodel their salons. Included in other assets is a receivable of $0.8 million, partially offset by a credit loss reserve of $0.2 million, related to this financing program. The following table is a rollforward of the allowance for credit losses for the period: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:72.291%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.622%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9"

style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Balance at beginning of period</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">6,227 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">7,297 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Provision for doubtful accounts</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">689 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">211 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Provision for franchisee rent </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">127 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">167 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Recoveries</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(237)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(237)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Write-offs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(142)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(991)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Other (1)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">243 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(56)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Balance at end of period</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">6,907 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">6,391 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> _____ (1)Includes currency fluctuation.
 Broker fees are the costs associated with using external brokers to identify new franchisees. These fees are paid upon the signing of the franchise agreement and recognized as general and administrative expense over the term of the franchise agreement. The following table is a rollforward of the broker fee balance for the periods indicated: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:72.291%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.622%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Balance at beginning of period</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">9,369 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">12,471 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Amortization</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(617)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(739)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Write-offs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(192)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(109)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Balance at end of period</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid

#000;padding:2px 0;text-align:right;vertical-align:middle">8,560 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">11,623 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr></table> Deferred franchise fees related to open salons are generally recognized on a straight-line basis over the term of the franchise agreement. Franchise fee revenue for the three months ended September 30, 2024, and 2023 was $1.6 million and $1.7 million, respectively. Estimated revenue expected to be recognized in the future related to deferred franchise fees for open salons as of September 30, 2024, is as follows (dollars in thousands):</div><div>
</div><div style="margin-bottom:8pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:87.642%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.574%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Remainder of 2025</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">3,412 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">2026</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,176 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">2027</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">3,717 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">2028</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">3,037 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">2029</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">2,046 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Thereafter</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,769 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Total</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">18,157 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr></table></div><div style="margin-bottom:8pt">Revenue Recognition and Deferred Revenue:</div><div style="margin-bottom:8pt">Revenue recognized over time</div><div style="margin-bottom:8pt">Royalty and advertising fund revenues represent sales-based royalties that are recognized in the period in which the sales occur. Generally, royalty and advertising fund revenues are billed and collected monthly in arrears. Advertising fund revenues and expenditures, which must be spent on marketing and related activities per the franchise agreements, are recorded on a gross basis within the unaudited Condensed Consolidated Statements of Operations. The treatment increases both the gross amount of reported revenue and expense and generally has no impact on operating income and net income. Franchise fees are billed and received upon the signing of the franchise agreement. Recognition of these fees is deferred until the salon opens and is then recognized over the term of the franchise agreement, which is typically 10 years. Franchise rental income is a result of the Company signing leases on behalf of franchisees and entering into sublease arrangements with the franchisees. The Company recognizes franchise rental income and expense when it is due to the landlord.</div><div style="margin-bottom:8pt">Revenue recognized at point of sale</div>Company-owned salon revenues are recognized at the time when the services are provided, or the guest receives and pays for the merchandise. Revenues from purchases made with gift cards are also recorded when the guest takes possession of the merchandise or services are provided. Gift cards issued by the Company are recorded as a liability (deferred revenue) upon sale and recognized as revenue upon redemption by the guest. Gift card breakage, the amount of gift cards which will not be redeemed, is recognized based on gift card balances with no activity over a 36-month basis. Product sales to franchisees are recorded at the time product is delivered to the franchisee.10 yearsP36M<div style="margin-bottom:8pt">Information about receivables, broker fees and deferred revenue subject to the current revenue recognition guidance is as follows:</div><div style="margin-bottom:8pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:52.262%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:22.442%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">September 30,
2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">June 30,
2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Balance Sheet Classification</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Receivables from contracts with customers, net</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">6,799 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">6,887 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Receivables, net</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Broker fees</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">8,560 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">9,369 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Other assets</td></tr><tr style="height:15pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Deferred revenue;</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Current</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-

color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 25pt;text-align:left;vertical-align:middle">Gift card liability</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">334 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">366 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Accrued expenses</td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 25pt;text-align:left;vertical-align:middle">Deferred franchise fees open salons</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,549 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,738 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Accrued expenses</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Total current deferred revenue</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">4,883 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">5,104 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Non-current</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 25pt;text-align:left;vertical-align:middle">Deferred franchise fees unopened salons</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">1,755 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">1,783 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Other non-current liabilities</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 25pt;text-align:left;vertical-align:middle">Deferred franchise fees open salons</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">13,608 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">14,972 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Other non-current liabilities</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Total non-current deferred revenue</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">15,363 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">16,755 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr></table> 67990006887000856000093690003340003660004549000473800048830005104000175500017830001360800014972000153630001675500080000020000The following table is a rollforward of the allowance for credit losses for the period: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:72.291%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.622%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Balance at beginning of period</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">6,227 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">7,297 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Provision for doubtful accounts</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">689 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">211 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Provision for franchisee rent </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">127 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px

1pt;text-align:right;vertical-align:bottom">167 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Recoveries</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(237)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(237)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Write-offs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(142)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(991)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Other (1)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">243 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(56)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Balance at end of period</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">6,907 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">6,391 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> _____ (1)Includes currency fluctuation. 62270007297000689000211000127000167000237000237000142000991000243000-56000690700063910000The following table is a rollforward of the broker fee balance for the periods indicated: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:72.291%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.622%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Balance at beginning of period</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">9,369 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman';sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">12,471 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Amortization</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(617)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(739)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Write-offs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(192)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(109)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Balance at end of period</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">8,560 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman';sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">11,623 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr></table> 9369000124710006170007390001920001090008560000116230001600000170000OEstimated revenue expected to be recognized in the future related to deferred franchise fees for open salons as of September 30, 2024, is as follows (dollars in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:87.642%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.574%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Remainder of 2025</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">3,412 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">2026</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,176 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">2027</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">3,717 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">2028</td><td colspan="3" style="background-

color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">3,037 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">2029</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">2,046 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Thereafter</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,769 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Total</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">18,157 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr></table>
3412000417600037170003037000204600017690001815700DISCONTINUED OPERATIONS: On June 30, 2022, the Company sold its Opensalon® Pro (OSP) software-as-a-service solution to Soham, Inc. As a result of the sale, the Company classified the OSP business as discontinued operations in the financial statements for all periods presented. In the three months ended September 30, 2024, the Company received $957 thousand of proceeds related to the number of salons migrating to Soham's Zenoti product. No income taxes have been allocated to discontinued operations based on the methodology required by accounting for income taxes guidance. Cash provided by operations includes $957 thousand of cash from discontinued operations. 957000-957000SHAREHOLDERS' EQUITY (DEFICIT): Stock-Based Employee Compensation: During the three months ended September 30, 2024, and 2023, the Company granted restricted stock units as follows: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:64.689%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.420%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.423%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Restricted stock units (RSUs)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">12,970 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table> The RSUs granted during the three months ended September 30, 2023, vest in equal amounts over a three-year period subsequent to the grant date. Total compensation cost for stock-based payment arrangements totaling $1.4 million and $0.6 million for the three months ended September 30, 2024, and 2023, respectively, was recorded within general and administrative on the unaudited Condensed Consolidated Statements of Operations. Stock Warrants Issued in Connection with Long-Term Debt: In connection with the 2024 Credit agreement (as defined in Note 9 to the unaudited Condensed Consolidated Financial Statements), the Company issued detachable warrants to affiliates of TCW Asset Management Company, LLC, and Asilia Investments. Pursuant to the warrants, the holders can purchase up to an aggregate 407,542 shares of the Company's common stock, par value $0.05 per share, at an exercise price equal to $7.00 per share. The warrants are exercisable for a seven-year period beginning June 24, 2024. The warrants may also be exercised on a cashless basis under certain circumstances under the agreement.
 In addition, in connection with the issuance of the warrants, the Company granted an exemption in favor of each holder pursuant to Section 36 of the Tax Benefits Preservation Plan (the Plan), dated January 29, 2024 , among the Company and Equiniti Trust Company, LLC, such that neither holder was deemed to be an "Acquiring Person" (as defined in the Plan) solely in connection with (i) the issuance of the warrants nor (ii) the acquisition of beneficial ownership of securities of the Company pursuant to the exercise of the warrants. The warrants and the shares of common stock issuable upon the exercise of such warrants have not been registered under the Securities Act of 1933, as amended (the Securities Act), and may not be sold absent registration or an applicable exemption from the registration requirements of the Securities Act. Based in part upon the representations of each holder in each warrant, the offering and sale of each warrant is exempt from registration under Section 4(a)(2) of the Securities Act and/or Rule 506 of Regulation D promulgated under the Securities Act. The warrants are valued at $1.5 million using a relative fair value method and were accounted for through additional paid-in capital. Further, the related financing fees incurred as a result of warrant issuance is recorded through a contra-equity account and amounts to $0.2 million. Prior to the second anniversary of the issue date, the Company may call for cancellation up to an aggregate 203,771 shares of common stock underlying the warrants for consideration equal to $15.00 per share; provided, that the volume-weighted average price on the trading day immediately preceding the date the Company delivers a written call notice to a holder exceeds $20.00. As of September 30, 2024, the Company has no intentions of exercising this call provision. The Company will reassess this provision on a quarterly basis. Share Issuance Program: In fiscal year 2021, the Company filed a $150.0 million shelf registration statement and $50.0 million prospectus supplement (collectively, the Share Issuance Program) with the Securities and Exchange Commission (SEC) under which it could offer and sell, from time to time, up to $50.0 million worth of its common stock in "at-the-market" offerings. During the three months ended September 30, 2023, the Company did not issue any shares under this prospectus. The Share Issuance Program expired on February 10, 2024. During the three months ended September 30, 2024, and 2023, the Company granted restricted stock units as follows: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:64.689%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.420%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.423%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Restricted stock units (RSUs)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">12,970 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table>
012970P3Y1400000060000040754 20.057.00P7Y150000020000020377115.0020.00150000000500000005000000000INCOME TAXES: A summary of the income tax benefit and corresponding effective tax rate is as

follows: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:99.415%"><tr><td style="width:1.0%"></td><td style="width:65.223%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.388%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.517%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.388%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.784%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none

*of cash, cash equivalents and restricted cash reported on the unaudited Condensed Consolidated Statements of Cash Flows: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:64.835%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.420%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.277%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">September 30,
2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">June 30,
2024</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Cash and cash equivalents</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">6,259 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">10,066 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Restricted cash, included in other current assets (1)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">16,182 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">19,246 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Total cash, cash equivalents and restricted cash </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">22,441 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">29,312 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr></table>_____ (1)Restricted cash within other current assets primarily relates to consolidated advertising cooperatives funds, which can only be used to settle obligations of the respective cooperatives, and contractual obligations to collateralize the Company's self-insurance programs. The table below reconciles the cash and cash equivalents balances and restricted cash balances recorded within other current assets on the unaudited Condensed Consolidated Balance Sheets to the amount

thousands)</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Cash and cash equivalents</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">6,259 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">10,066 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Restricted cash, included in other current assets (1)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">16,182 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">19,246 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Total cash, cash equivalents and restricted cash </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">22,441 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">29,312 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr></table>_____ (1)Restricted cash within other current assets primarily relates to consolidated advertising cooperatives funds, which can only be used to settle obligations of the respective cooperatives, and contractual obligations to collateralize the Company's self-insurance programs. 625900010066000161820001924600022441000293120000LEASES: At contract inception, the Company determines whether a contract is, or contains, a lease by determining whether it conveys the right to control the use of the identified asset for a period of time. If the contract provides the Company the right to substantially all of the economic benefits from the use of the identified asset and the right to direct the use of the identified asset, the Company considers it to be, or contain, a lease. The Company leases its company-owned salons and its corporate facilities under operating leases. The original terms range from one to 11 years with many leases renewable for an additional five to 10-year term at the option of the Company. In addition to the obligation to make fixed rental payments for the use of the salons, the Company also has variable lease payments that are based on sales levels. For most leases, the Company is required to pay real estate taxes and other occupancy expenses. Total rent includes the following: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:64.835%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.420%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.277%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:5pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td></tr><tr style="height:5pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Office rent (1)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">726 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">825 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Lease termination expense (benefit)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">52 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(13)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Lease liability benefit (2)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(62)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(128)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Franchise salon rent (3)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">71 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(337)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Company-owned salon rent</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">277 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">750 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Total</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">1,064 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3"

style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">1,097 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table>_____ (1)The company leases four floors at its corporate office location. Three of the four floors have been subleased to third party tenants. Rental income associated with the sublease of the corporate office space is recorded in other income and was $0.2 million and $0 for the three months ended September 30, 2024, and 2023, respectively. (2)Upon termination of previously impaired leases, the Company derecognizes the corresponding ROU assets and lease liabilities, which results in a net gain. In addition, the Company recognizes a benefit from lease liabilities decreasing in excess of previously impaired ROU assets for ongoing leases that were previously impaired. (3)Franchise salon rent is a benefit in the three months ended September 30, 2023, due to settlements with landlords for less than previously accrued.
 The Company leases salon premises in which the majority of its franchisees operate and has entered into corresponding sublease arrangements with franchisees. All lease-related costs are passed through to the franchisees. The Company records the rental payments due from franchisees as franchise rental income and the corresponding amounts owed to landlords as franchise rent expense on the unaudited Condensed Consolidated Statements of Operations. For the three months ended September 30, 2024, and 2023, franchise rental income and franchise rent expense were $21.6 million and $24.7 million, respectively. These leases generally have lease terms of approximately five years. The Company expects to renew the SmartStyle master lease and some leases for locations subleased to our franchisees upon expiration of those leases. Other leases are expected to be renewed by the franchisee upon expiration.</div><div style="margin-bottom:8pt">All the Company's leases are operating leases. The lease liability is initially and subsequently measured at the present value of the unpaid lease payments at the lease commencement date, including one lease term option when the lease is expected to be renewed. The ROU asset is initially and subsequently measured throughout the lease term at the carrying amount of the lease liability, plus initial direct costs, less accrued lease payments and unamortized lease incentives received, if any. Expense for lease payments is recognized on a straight-line basis over the lease term, including the lease renewal option when the lease is expected to be renewed. Generally, the non-lease components, such as real estate taxes and other occupancy expenses, are separate from rent expense within the lease and are not included in the measurement of the lease liability because these charges are variable.</div><div style="margin-bottom:8pt">The discount rate used to determine the present value of the lease payments is the Company's estimated collateralized incremental borrowing rate, based on the yield curve for the respective lease terms, as the interest rate implicit in the lease cannot generally be determined. The Company uses the portfolio approach in applying the discount rate based on the original lease term. The weighted average remaining lease term was 4.91 and 5.05 years, and the weighted average discount rate was 5.26% and 5.13% for all salon operating leases as of September 30, 2024, and June 30, 2024, respectively.</div><div style="margin-bottom:15pt;margin-top:8pt">As of September 30, 2024, future operating lease commitments, including one renewal option for leases expected to be renewed, to be paid and received by the Company were as follows (dollars in thousands):</div><div style="margin-bottom:15pt;margin-top:8pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:30.186%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.449%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.873%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Fiscal Year</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Leases For Franchise Salons</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Leases For Company-Owned Salons</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Corporate Leases</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Total Operating Lease Payments</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Sublease Income to be Received from Franchisees</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Net Rent Commitments</td></tr><tr style="height:3pt"><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Remainder of 2025</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">59,802 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">500 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">1,003 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">61,305 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">(59,802)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">1,503 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">2026</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">68,758 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">500 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,367 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">70,625 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(68,758)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,867 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">2027</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">58,678 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-

serif;font-size:10pt;font-weight:400;line-height:100%">295 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,401 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">60,374 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(58,678)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,696 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">2028</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">49,238 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">286 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,436 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">50,960 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(49,238)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,722 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">2029</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">38,466 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">126 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,472 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">40,064 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(38,466)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,598 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Thereafter</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">38,604 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">12 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,509 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">40,125 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(38,604)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,521 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:middle">Total future obligations</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">313,546 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">1,719 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">8,188 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">323,453 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">(313,546)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">9,907 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Less amounts representing interest</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">37,102 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">175 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">910 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">38,187 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:middle">Present value of lease liability</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">276,444 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-

top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">1,544 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">7,278 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">285,266 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Less short-term lease liability</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">65,533 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">564 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,064 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">67,161 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:middle">Long-term lease liability</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">210,911 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">980 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">6,214 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">218,105 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr></table></div>LEASES:<div style="margin-bottom:8pt">At contract inception, the Company determines whether a contract is, or contains, a lease by determining whether it conveys the right to control the use of the identified asset for a period of time. If the contract provides the Company the right to substantially all of the economic benefits from the use of the identified asset and the right to direct the use of the identified asset, the Company considers it to be, or contain, a lease. The Company leases its company-owned salons and its corporate facilities under operating leases. The original terms range from one to 11 years with many leases renewable for an additional five to 10-year term at the option of the Company. In addition to the obligation to make fixed rental payments for the use of the salons, the Company also has variable lease payments that are based on sales levels. For most leases, the Company is required to pay real estate taxes and other occupancy expenses. Total rent includes the following:</div><div style="margin-bottom:8pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:64.835%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.420%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.277%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:5pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td></tr><tr style="height:5pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Office rent (1)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">726 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">825 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Lease termination expense (benefit)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">52 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(13)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Lease liability benefit (2)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(62)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(128)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Franchise salon rent (3)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">71 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(337)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td>

<td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Company-owned salon rent</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">277 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">750 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Total</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">1,064 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">1,097 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table>_____ (1)The company leases four floors at its corporate office location. Three of the four floors have been subleased to third party tenants. Rental income associated with the sublease of the corporate office space is recorded in other income and was $0.2 million and $0 for the three months ended September 30, 2024, and 2023, respectively. (2)Upon termination of previously impaired leases, the Company derecognizes the corresponding ROU assets and lease liabilities, which results in a net gain. In addition, the Company recognizes a benefit from lease liabilities decreasing in excess of previously impaired ROU assets for ongoing leases that were previously impaired. (3)Franchise salon rent is a benefit in the three months ended September 30, 2023, due to settlements with landlords for less than previously accrued.
 The Company leases salon premises in which the majority of its franchisees operate and has entered into corresponding sublease arrangements with franchisees. All lease-related costs are passed through to the franchisees. The Company records the rental payments due from franchisees as franchise rental income and the corresponding amounts owed to landlords as franchise rent expense on the unaudited Condensed Consolidated Statements of Operations. For the three months ended September 30, 2024, and 2023, franchise rental income and franchise rent expense were $21.6 million and $24.7 million, respectively. These leases generally have lease terms of approximately five years. The Company expects to renew the SmartStyle master lease and some leases for locations subleased to our franchisees upon expiration of those leases. Other leases are expected to be renewed by the franchisee upon expiration.</div><div style="margin-bottom:8pt">All the Company's leases are operating leases. The lease liability is initially and subsequently measured at the present value of the unpaid lease payments at the lease commencement date, including one lease term option when the lease is expected to be renewed. The ROU asset is initially and subsequently measured throughout the lease term at the carrying amount of the lease liability, plus initial direct costs, less accrued lease payments and unamortized lease incentives received, if any. Expense for lease payments is recognized on a straight-line basis over the lease term, including the lease renewal option when the lease is expected to be renewed. Generally, the non-lease components, such as real estate taxes and other occupancy expenses, are separate from rent expense within the lease and are not included in the measurement of the lease liability because these charges are variable.</div><div style="margin-bottom:8pt">The discount rate used to determine the present value of the lease payments is the Company's estimated collateralized incremental borrowing rate, based on the yield curve for the respective lease terms, as the interest rate implicit in the lease cannot generally be determined. The Company uses the portfolio approach in applying the discount rate based on the original lease term. The weighted average remaining lease term was 4.91 and 5.05 years, and the weighted average discount rate was 5.26% and 5.13% for all salon operating leases as of September 30, 2024, and June 30, 2024, respectively.</div><div style="margin-bottom:15pt;margin-top:8pt">As of September 30, 2024, future operating lease commitments, including one renewal option for leases expected to be renewed, to be paid and received by the Company were as follows (dollars in thousands):</div><div style="margin-bottom:15pt;margin-top:8pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:30.186%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.449%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.873%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Fiscal Year</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Leases For Franchise Salons</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Leases For Company-Owned Salons</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Corporate Leases</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Total Operating Lease Payments</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Sublease Income to be Received from Franchisees</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Net Rent Commitments</td></tr><tr style="height:3pt"><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Remainder of 2025</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">59,802 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">500 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">1,003 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">61,305 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">(59,802)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">1,503 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">2026</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">68,758 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">500 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0

1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,367 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">70,625 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(68,758)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,867 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">2027</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">58,678 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">295 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,401 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">60,374 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(58,678)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,696 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">2028</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">49,238 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">286 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,436 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">50,960 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(49,238)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,722 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">2029</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">38,466 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">126 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,472 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">40,064 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(38,466)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,598 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Thereafter</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">38,604 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">12 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,509 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">40,125 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(38,604)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,521 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:middle">Total future obligations</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">313,546 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">1,719 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">8,188 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">323,453 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">(313,546)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">9,907 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Less amounts representing interest</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">37,102 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td>

<td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">175 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">910 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">38,187 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:middle">Present value of lease liability</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">276,444 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">1,544 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">7,278 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">285,266 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Less short-term lease liability</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">65,533 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">564 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,064 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">67,161 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:middle">Long-term lease liability</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">210,911 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">980 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">6,214 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">218,105 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr></table> P11YP10YTotal rent includes the following: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:64.835%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.420%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15,277%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:5pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td></tr><tr style="height:5pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Office rent (1)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">726 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">825 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Lease termination expense (benefit)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">52 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(13)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Lease liability benefit (2)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(62)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(128)</td><td style="background-

color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Franchise salon rent (3)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">71 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(337)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Company-owned salon rent</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">277 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">750 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Total</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">1,064 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">1,097 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table>_____ (1)The company leases four floors at its corporate office location. Three of the four floors have been subleased to third party tenants. Rental income associated with the sublease of the corporate office space is recorded in other income and was $0.2 million and $0 for the three months ended September 30, 2024, and 2023, respectively.</div><div style="padding-left:36pt;text-indent:-36pt">(2)Upon termination of previously impaired leases, the Company derecognizes the corresponding ROU assets and lease liabilities, which results in a net gain. In addition, the Company recognizes a benefit from lease liabilities decreasing in excess of previously impaired ROU assets for ongoing leases that were previously impaired.</div><div style="padding-left:36pt;text-indent:-36pt">(3)Franchise salon rent is a benefit in the three months ended September 30, 2023, due to settlements with landlords for less than previously accrued.</div>726000825000-520001300062000128000710003370002770007500001064000109700043420000002160000021600000247000002470000OP5Y1P4Y10M28DP5Y18D0.05260.0513<div style="margin-bottom:15pt;margin-top:8pt">As of September 30, 2024, future operating lease commitments, including one renewal option for leases expected to be renewed, to be paid and received by the Company were as follows (dollars in thousands):</div><div style="margin-bottom:15pt;margin-top:8pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:30.186%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.449%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.873%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Fiscal Year</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Leases For Franchise Salons</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Leases For Company-Owned Salons</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Corporate Leases</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Total Operating Lease Payments</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Sublease Income to be Received from Franchisees</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Net Rent Commitments</td></tr><tr style="height:3pt"><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Remainder of 2025</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">59,802 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">500 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">1,003 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">61,305 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman';sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">(59,802)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">1,503 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">2026</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">68,758 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">500 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,367 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">70,625 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(68,758)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle"><span style="color:#000000;font-family:'Times New

Roman';sans-serif;font-size:10pt;font-weight:400;line-height:100%">1,867 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">2027</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">58,678 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">295 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,401 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">60,374 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(58,678)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,696 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">2028</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">49,238 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">286 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,436 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">50,960 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(49,238)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,722 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">2029</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">38,466 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">126 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,472 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">40,064 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(38,466)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,598 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Thereafter</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">38,604 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">12 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,509 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">40,125 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(38,604)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,521 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:middle">Total future obligations</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">313,546 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">1,719 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">8,188 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">323,453 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">(313,546)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman';sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">9,907 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Less amounts representing interest</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">37,102 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">175 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">910 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">38,187 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td

colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:middle">Present value of lease liability</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">276,444 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">1,544 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">7,278 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">285,266 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Less short-term lease liability</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">65,533 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">564 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,064 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">67,161 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:middle">Long-term lease liability</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">210,911 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">980 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">6,214 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">218,105 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr></table> As of September 30, 2024, future operating lease commitments, including one renewal option for leases expected to be renewed, to be paid and received by the Company were as follows (dollars in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:30.186%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.572%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.449%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:9.873%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Fiscal Year</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Leases For Franchise Salons</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Leases For Company-Owned Salons</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Corporate Leases</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Total Operating Lease Payments</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Sublease Income to be Received from Franchisees</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Net Rent Commitments</td></tr><tr style="height:3pt"><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Remainder of 2025</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">59,802 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">500 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">1,003 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">61,305 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">(59,802)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">1,503 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-

align:left;vertical-align:middle">2026</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">68,758 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">500 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,367 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">70,625 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(68,758)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,867 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">2027</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">58,678 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">295 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,401 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">60,374 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(58,678)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,696 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">2028</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">49,238 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">286 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,436 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">50,960 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(49,238)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,722 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">2029</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">38,466 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">126 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,472 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">40,064 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(38,466)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,598 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Thereafter</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">38,604 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">12 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,509 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">40,125 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(38,604)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,521 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:middle">Total future obligations</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">313,546 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">1,719 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">8,188 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">323,453 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">(313,546)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-

color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">9,907 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Less amounts representing interest</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">37,102 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">175 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">910 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">38,187 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:middle">Present value of lease liability</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">276,444 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">1,544 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">7,278 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:middle">285,266 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Less short-term lease liability</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">65,533 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">564 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,064 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">67,161 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7.75pt;text-align:left;vertical-align:middle">Long-term lease liability</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">210,911 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">980 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">6,214 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">218,105 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr></table>
1598020005000001003000613050005980200015030006875800050000013670007062500068758000186700058678000295000140100060374000586780001696000400000000000

style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:2px 1pt;text-align:center;vertical-align:middle">9.68%</td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td style="background-color:#ccceff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ccceff;padding:2px 0;text-align:right;vertical-align:middle">104,738 </td><td style="background-color:#ccceff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td style="background-color:#ccceff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ccceff;padding:2px 0;text-align:right;vertical-align:middle">105,000 </td><td style="background-color:#ccceff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Deferred financing fees</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(13,728)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(14,244)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ccceff;padding:2px 1pt;text-align:left;vertical-align:middle">Term loan, net</td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="2" style="background-color:#ccceff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">91,010 </td><td style="background-color:#ccceff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="2" style="background-color:#ccceff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">90,756 </td><td style="background-color:#ccceff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Revolving credit facility</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:middle">9.10%</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:middle">9.68%</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,326 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">10,237 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ccceff;padding:2px 1pt;text-align:left;vertical-align:middle">Paid-in-kind interest</td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="2" style="background-color:#ccceff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,341 </td><td style="background-color:#ccceff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="2" style="background-color:#ccceff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">53 </td><td style="background-color:#ccceff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Fair value of warrants issued to lenders</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(1,501)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,501)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ccceff;padding:2px 1pt;text-align:left;vertical-align:middle">Total long-term debt, net</td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td style="background-color:#ccceff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ccceff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">95,176 </td><td style="background-color:#ccceff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ccceff;padding:0 1pt"></td><td style="background-color:#ccceff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ccceff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">99,545 </td><td style="background-color:#ccceff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td></tr></table> In June 2024, the Company entered into a new credit agreement (the “2024 Credit Agreement”). The 2024 Credit Agreement includes a $105.0 million term loan and a $25.0 million revolving credit facility, with a $10.0 million minimum liquidity covenant and matures June 24, 2029. The Company incurred $14.2 million of refinancing fees (including $3.9 million of Original Issue Discount fee) that will be amortized on a straight-line basis over the term of the agreement. As of September 30, 2024, the Company had outstanding standby letters of credit under the revolving credit facility of $9.2 million, primarily related to the Company’s self-insurance program. As of September 30, 2024, total available liquidity and available credit under the $25.0 million revolving credit facility, as defined by the amended agreement, were $11.9 million and $15.7 million, respectively. As of September 30, 2024, the Company had cash and cash equivalents of $6.3 million and current liabilities of $101.0 million.
 The interest rate on the 2024 Credit Agreement is based on secured overnight financing rate (SOFR) plus margin. The margin applicable to the 2024 Credit Agreement is subject to change based on the Company’s total leverage ratio, remeasured annually on a predetermined date set by the lender. When the Company’s total leverage ratio is greater than or equal to 3.75 to 1.00, the margin applicable to the new term loan and revolving credit facility is 9.00%. If the Company’s leverage ratio is less than 3.75 to 1.00, the margin rate is 8.50%. In either scenario, 4.5% of the margin is paid-in-kind (PIK) interest (added to the principal balance and thereafter accruing interest), and the remainder is paid in cash. The SOFR base rate applicable to the debt has a floor of 2.5% per annum. The margin applicable to any letter of credit is 5.25% and paid in cash.
 The agreement contains typical provisions and financial covenants regarding maximum leverage and minimum fixed-charge coverage and a minimum liquidity threshold of $10.0 million. In connection with the 2024 Credit Agreement, the Company issued detachable stock warrants to the debt lenders. The Company was in compliance with its covenants and other requirements of the financing arrangements as of September 30, 2024. The Company’s assets serve as collateral to the new credit facility. The agreement includes scheduled quarterly payments totaling $1.1 million in fiscal years 2025 and 2026. In fiscal years 2027, 2028 and 2029, scheduled payments total $2.6 million. Additionally, excess cash swept annually per terms of the agreement. The Company’s debt consists of the following: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:90.058%"><tr><td style="width:1.0%"></td><td style="width:34.614%"></td><td style="width:0.1%"></td><td style="width:0.449%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.322%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.449%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.023%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.449%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.971%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.449%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.974%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td></tr><tr style="height:16pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" rowspan="2" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30, 2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Fiscal Year</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" rowspan="2" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Balance at
September 30, 2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" rowspan="2" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Balance at
 June 30, 2024</td><td colspan="3" style="display:none"></td></tr><tr style="height:12pt"><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td></tr><tr

*style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Average cash interest rate %)</td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td><td colspan="3" style="display:none"></td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Term loan</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:middle">9.10%</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:middle">9.68%</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">104,738 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">105,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Deferred financing fees</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(13,728)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(14,244)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Term loan, net</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">91,010 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">90,756 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Revolving credit facility</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:middle">9.10% </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:middle">9.68% </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,326 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">10,237 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Paid-in-kind interest</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,341 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">53 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Fair value of warrants issued to lenders</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(1,501)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,501)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Total long-term debt, net</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">95,176 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">99,545 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td></tr></table>
0.09100.096810473800010500000013728000142440009101000090756000.09100.096843260001023700013410005300015010001501000951760009954500010506
style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:700;line-height:120%">FAIR VALUE MEASUREMENTS: Fair value measurements are categorized into one of three levels based on the lowest level of significant input used: Level 1 (unadjusted quoted prices in active markets); Level 2 (observable market inputs available at the measurement date, other than quoted prices included in Level 1); and Level 3 (unobservable inputs that cannot be corroborated by observable market data). Assets and Liabilities Measured at Fair Value on a Recurring Basis As of September 30, 2024, and June 30, 2024, the estimated fair value of the Company's cash, cash equivalents, restricted cash, receivables, inventory, deferred compensation assets, accounts payable and debt approximated their carrying values. Assets and Liabilities Measured at Fair Value on a Nonrecurring Basis We measure certain assets, including the Company's tangible fixed and other assets, and goodwill, at fair value on a nonrecurring basis when they are deemed to be other than temporarily impaired. The fair values of these assets are determined, when applicable, based on valuation techniques using the best information available, and may include quoted market prices, market comparables and discounted cash flow projections. Assets and Liabilities Measured at Fair Value on a Recurring Basis As of September 30, 2024, and June 30, 2024, the estimated fair value of the Company's cash, cash equivalents, restricted cash, receivables, inventory, deferred compensation assets, accounts payable and debt approximated their carrying values. Assets and Liabilities Measured at Fair Value on a Nonrecurring Basis We measure certain assets, including the Company's tangible fixed and other assets, and goodwill, at fair value on a nonrecurring basis when they are deemed to be other than temporarily impaired. The fair values of these assets are determined, when applicable, based on valuation techniques using the best information available, and may include quoted market prices, market comparables and discounted cash flow projections. EARNINGS PER SHARE: The Company's basic earnings per share is calculated as net (loss) income divided by weighted*

average common shares outstanding, excluding unvested outstanding stock options (SOs), stock appreciation rights (SARs), restricted stock units (RSUs) and stock-settled performance units (PSUs). The Company's diluted earnings per share is calculated as net (loss) income divided by weighted average common shares and common share equivalents outstanding, which includes shares issued under the Company's stock-based compensation plans and warrants issued in connection with the June 2024 refinancing. Stock-based awards with exercise prices greater than the average market price of the Company's common stock are excluded from the computation of diluted earnings per share. The computation of weighted average shares outstanding, assuming dilution, excluded 194,612 and 208,819 of stock-based awards during the three months ended September 30, 2024, and 2023, respectively, as they were not dilutive under the treasury stock method. The following table sets forth the presentation of shares outstanding used in the calculation of basic and diluted earnings per share (EPS): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:70.829%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.204%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.911%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.388%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="12" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Shares in thousands)</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Denominator for basic EPS – weighted average common shares</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,343 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,332 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Dilutive shares associated with option plans</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">30 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Denominator for diluted EPS – weighted average common shares and dilutive potential common shares</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,343 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,362 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Options excluded from EPS calculation – anti-dilutive</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:3pt double #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">195 </td><td style="background-color:#ffffff;border-top:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:3pt double #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">209 </td><td style="background-color:#ffffff;border-top:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table> 194612208819 The following table sets forth the presentation of shares outstanding used in the calculation of 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1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">30 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Denominator for diluted EPS – weighted average common shares and dilutive potential common shares</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,343 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,362 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Options excluded from EPS calculation – anti-dilutive</td><td colspan="3"

style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:3pt double #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">195 </td><td style="background-color:#ffffff;border-top:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:3pt double #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">209 </td><td style="background-color:#ffffff;border-top:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table> 2343000233200003000023430002362000195000209000SEGMENT INFORMATION: Segment information is prepared on the same basis that the chief operating decision maker (CODM) reviews financial information for operational decision-making purposes. The Company's reportable operating segments consisted of the following salons: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:72.291%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.622%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">September 30,
2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">June 30,
2024</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> FRANCHISE SALONS: </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> Supercuts </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,932 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,946 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> SmartStyle/Cost Cutters in Walmart stores </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,216 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,232 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> Portfolio Brands </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,106 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,117 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> Total North American salons </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,254 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,295 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> Total International salons (1) </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">96 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">96 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> Total franchise salons </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,350 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,391 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> as a percent of total franchise and company-owned salons </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:3pt double #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">99.8 </td><td style="background-color:#ffffff;border-top:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle">%</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:3pt double #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">99.6 </td><td style="background-color:#ffffff;border-top:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle">%</td></tr><tr style="height:15pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> COMPANY-OWNED SALONS: </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> Supercuts </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">3 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">3 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> SmartStyle/Cost Cutters in Walmart stores </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">8 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> Portfolio Brands </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">5 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">6 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> Total company-owned salons </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">9 </td><td style="background-

color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">17 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> as a percent of total franchise and company-owned salons </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:3pt double #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">0.2 </td><td style="background-color:#cceeff;border-top:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle">%</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:3pt double #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">0.4 </td><td style="background-color:#cceeff;border-top:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle">%</td></tr><tr style="height:15pt"><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> Total franchise and company-owned salons </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,359 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,408 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr></table> (1)Canadian and Puerto Rican salons are included in the North American salon totals. Financial information concerning the Company's reportable operating segments is shown in the table below. Segment information is presented in the same way that the Company internally organizes the business for assessing performance and making decisions regarding allocation of resources. In fiscal year 2023, the Company revised its internal reporting such that the CODM's primary measures of segment performance are revenue and segment adjusted EBITDA. Revenue and segment adjusted EBITDA are regularly reviewed by the CODM to make decisions about resources to be allocated to the segments, assess current performance, and forecast future performance. Asset information by segment is not provided to the CODM. Segment adjusted EBITDA is defined as income from continuing operations before interest, income taxes, depreciation, amortization, and impairment. Beginning in fiscal year 2025, management determined that stock-based compensation expenses will be excluded from adjusted EBITDA. This change has been retrospectively applied to all prior periods presented in this report. Consistent with our internal management reporting, unallocated expenses include certain items impacting comparability. These unallocated items are not defined terms within U.S. GAAP. They are based on how management views the business, makes financial, operating and planning decisions and evaluates the Company's ongoing performance and are not attributable to either segment. Unallocated fees include one-time professional fees and settlements, severance expense, the benefit from lease liability decreases in excess of previously impaired ROU assets, lease termination fees, asset retirement obligation costs and long-lived asset impairment charges. <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:64.835%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.420%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.277%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Revenues:</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 7pt;text-align:left;vertical-align:middle">Franchise</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">45,275 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">51,436 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7pt;text-align:left;vertical-align:middle">Company-owned</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">785 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,936 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 13.75pt;text-align:left;vertical-align:middle">Total revenue</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">46,060 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">53,372 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:15pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Segment adjusted EBITDA:</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Franchise</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">7,986 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-

align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">8,590 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Company-owned</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(349)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(497)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:middle">Total </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">7,637 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">8,093 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Unallocated expenses (1)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(2,597)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">141 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Depreciation and amortization</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(446)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(370)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Long-lived asset impairment</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(352)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Stock-based compensation</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(1,430)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(630)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Interest expense</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(4,846)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(6,188)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Income tax benefit</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">225 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">148 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Income from discontinued operations</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">957 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 13.75pt;text-align:left;vertical-align:middle">Total net (loss) income (2)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">(853)</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">1,194 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table> _____ (1) Unallocated expenses for the three months ended September 30, 2024, includes severance expenses of $2.3 million. (2) Total is a recalculation; line items calculated individually may not sum to total due to rounding. The Company's reportable operating segments consisted of the following salons: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:72.291%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.619%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.622%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">September 30,
2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">June 30,
2024</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> FRANCHISE SALONS: </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td

colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> Supercuts </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,932 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,946 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> SmartStyle/Cost Cutters in Walmart stores </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,216 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,232 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> Portfolio Brands </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,106 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,117 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> Total North American salons </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,254 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,295 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> Total International salons (1) </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">96 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">96 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> Total franchise salons </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,350 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,391 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> as a percent of total franchise and company-owned salons </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:3pt double #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">99.8 </td><td style="background-color:#ffffff;border-top:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle">%</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:3pt double #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">99.6 </td><td style="background-color:#ffffff;border-top:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle">%</td></tr><tr style="height:15pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:0 1pt"> COMPANY-OWNED SALONS: </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> Supercuts </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">3 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">3 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> SmartStyle/Cost Cutters in Walmart stores </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">8 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> Portfolio Brands </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">5 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">6 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle"> Total company-owned salons </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">9 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">17 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> as a percent of total franchise and company-owned salons </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:3pt double #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">0.2 </td><td style="background-color:#cceeff;border-top:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle">%</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:3pt double #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">0.4 </td><td style="background-color:#cceeff;border-top:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle">%</td></tr><tr style="height:15pt"><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle"> Total franchise and company-owned salons </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">4,359 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4,408 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr></table> _____ (1)Canadian and Puerto Rican salons are included in the North American salon totals. 1932194612161232110611174254429596964350439 10.9980.9963318569170.0020.004435944 08 Financial information concerning the Company's reportable operating segments is shown in the table below. Segment information is presented in the same way that the Company internally organizes the business for assessing performance and making decisions regarding allocation of resources. In fiscal year 2023, the Company revised its internal reporting such that the CODM's primary measures of segment performance are revenue and segment adjusted EBITDA. Revenue and segment adjusted EBITDA are regularly reviewed by the CODM to make decisions about resources to be allocated to the segments, assess current performance, and forecast future performance. Asset information by segment is not provided to the CODM. Segment adjusted EBITDA is defined as income from continuing operations before interest, income taxes, depreciation, amortization, and impairment. Beginning in fiscal year 2025, management determined that stock-based compensation expenses will be excluded from adjusted EBITDA. This change has been retrospectively applied to all prior periods presented in this report. Consistent with our internal management reporting, unallocated expenses include certain items impacting comparability. These unallocated items are not defined terms within U.S. GAAP. They are based on how management views the business, makes financial, operating and planning decisions and evaluates the Company's ongoing performance and are not attributable to either segment. Unallocated fees include one-time professional fees and settlements, severance expense, the benefit from lease liability decreases in excess of previously impaired ROU assets, lease termination fees, asset retirement obligation costs and long-lived asset impairment charges. <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:64.835%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.420%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.277%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Three Months Ended September 30,</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000000;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="padding:2px 1pt;text-align:center;vertical-align:bottom">(Dollars in thousands)</td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Revenues:</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 7pt;text-align:left;vertical-align:middle">Franchise</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">45,275 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman';sans-serif;font-size:9pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">51,436 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7pt;text-align:left;vertical-align:middle">Company-owned</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">785 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">1,936 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 13.75pt;text-align:left;vertical-align:middle">Total revenue</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">46,060 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">53,372 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:15pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Segment adjusted EBITDA:</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Franchise</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">7,986 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">8,590 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Company-owned</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(349)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(497)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:middle">Total </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">7,637 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">8,093 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Unallocated expenses (1)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td

colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(2,597)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">141 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Depreciation and amortization</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(446)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(370)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Long-lived asset impairment</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(352)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Stock-based compensation</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(1,430)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(630)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Interest expense</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(4,846)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">(6,188)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Income tax benefit</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">225 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">148 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 6.25pt;text-align:left;vertical-align:middle">Income from discontinued operations</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">957 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 13.75pt;text-align:left;vertical-align:middle">Total net (loss) income (2)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">(853)</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">1,194 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table> _____ (1)Unallocated expenses for the three months ended September 30, 2024, includes severance expenses of $2.3 million. (2)Total is a recalculation; line items calculated individually may not sum to total due to rounding.
45275000514360007850001936000460600005337200079860008590000-349000-4970007637000809300025970001410004460003700003520000143000063000048460006188000-225000-1480009570000-8530001194000230000falsefalsefalsefalse
Includes cost of service and product sold to guests in our company-owned salons. Excludes general and administrative expense, rent, and depreciation related to company-owned salons

Total is a recalculation; line items calculated individually may not sum to total due to rounding.

Changes in operating assets and liabilities exclude assets and liabilities sold.