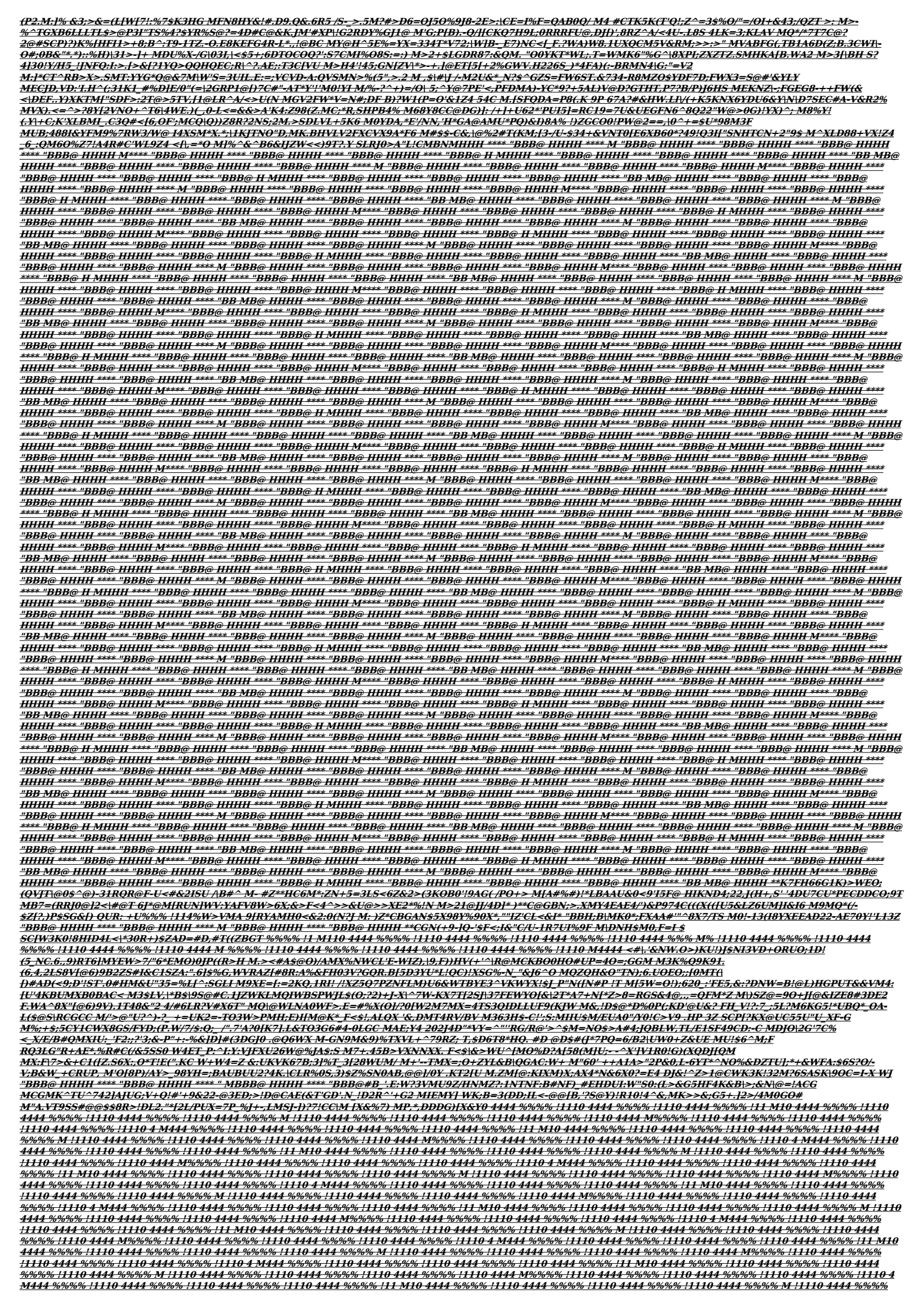

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Â Â Â UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 Â Form 10-K Â â˜’ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 Â For the fiscal year ended October 31, 2024 Â â˜ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 Â For the transition period from ____________ to _______________. Â Commission file number: 001-32491 Â COFFEE HOLDING CO., INC. (Exact name of registrant as specified in its charter) Â Nevada Â 11-2238111 (State or other jurisdiction of incorporation or organization) Â (I.R.S. Employer Identification No.) Â Â Â 3475 Victory Boulevard, Staten Island, New York Â 10314 (Address of principal executive offices) Â (Zip Code) Â Registrantâ€™s telephone number, including area code: (718) 832-0800 Â Securities registered under Section 12(b) of the Act: Â Title of each class: Â Trading Symbol Â Name of each exchange on which registered: Common Stock, Par Value $0.001 Per Share Â JVA Â NASDAQ Capital Market Â Securities registered under Section 12(g) of the Exchange Act: None Â Indicate by check mark if registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes â˜ No â˜’ Â Indicate by check mark if registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes â˜ No â˜’ Â Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes â˜’ No â˜ Â Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted and posted pursuant to Rule 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 submit such files). Yes â˜’ No 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 â€œlarge accelerated filer,â€ â€œaccelerated filer,â€ â€œsmaller reporting companyâ€ and â€œemerging growth companyâ€ in Rule 12b-2 of the Exchange Act. (Check one): Â Large accelerated filer â˜ Non-accelerated filer â˜’ Accelerated filer â˜ Smaller Reporting Company â˜’ Â Emerging Growth Company â˜ Â 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˜ Â Indicate by check mark whether the registrant has filed a report on and attestation to its managementâ€™s assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. â˜ Â If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. â˜ Â Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrantâ€™s executive officers during the relevant recovery period pursuant to Â§240.10D-1(b). â˜ Â Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes â˜ No â˜’ Â The aggregate market value of the common equity held by non-affiliates of the registrant, computed by reference to the closing price of the registrantâ€™s common stock on the NASDAQ Capital Market on April 30, 2024, was $8,185,554. Â As of January 22, 2025, the registrant had 5,708,599 shares of common stock, par value $0.001 per share, outstanding. Â Documents incorporated by reference Â None. Â Â Â Â Â Â TABLE OF CONTENTS Â Â Â

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Â Â I Â Â PART I Â ITEM 1. BUSINESS Â General Overview Â Products and Operations. We are an integrated wholesale coffee roaster and dealer located in the United States. Our core products can be divided into three categories: Â Â â— Wholesale Green Coffee: unroasted raw beans imported from around the world and sold to large and small roasters and coffee shop operators; Â Â Â Â â— Private Label Coffee: coffee roasted, blended, packaged and sold under the specifications and names of others, including supermarkets that want to have their own brand name on coffee to compete with national brands; and Â Â Â Â â— Branded Coffee: coffee roasted and blended to our own specifications and packaged and sold under our eight proprietary and licensed brand names in different segments of the market. Â Our private label and branded coffee products are sold throughout the United States and certain countries in Asia to supermarkets, wholesalers, and individually owned and multi-unit retail customers. Our unprocessed green coffee, which includes over 90 specialty coffee offerings, is primarily sold to specialty gourmet roasters in the United States, Canada and multiple international countries. Â We conduct our operations in accordance with strict freshness and quality standards. All of our private label and branded coffees are produced from high quality coffee beans that are deep roasted for full flavor using a slow roasting process that has been perfected utilizing almost 50 years of experience in the coffee industry. In order to ensure freshness, our products are delivered to our customers within 72 hours of roasting. We believe that our long history has enabled us to develop a loyal customer base. Â We were incorporated on October 9, 1995 under the laws of the State of Nevada under the name Transpacific International Group Corp (â€œTranspacificâ€). On April 16, 1998, Transpacific completed a merger with Coffee Holding Co., Inc., a New York corporation. Upon the consummation of the merger, Coffee Holding Co., Inc. was merged into Transpacific and Transpacific changed its name to Coffee Holding Co., Inc. Â In June 2016, we acquired substantially all of the assets of Coffee Kinetics LLC (doing business as Sonofresco) through our wholly-owned subsidiary Sonofresco, LLC (â€œSonofrescoâ€ or â€œSONOâ€), including equipment, inventory, customer lists, relationships and accounts payable. In addition to our wholesale green coffee, private label coffee and branded coffee product offerings, we currently sell tabletop coffee roasting equipment to our customers through Sonofresco. Â On February 23, 2017, we purchased all the outstanding common stock of Comfort Foods, Inc. (â€œCFIâ€). CFI is a medium sized regional roaster, manufacturing both branded and private label coffee for retail and foodservice customers located predominantly in the northeast United States marketplace. Â Our corporate offices are located at 3475 Victory Boulevard, Staten Island, New York 10314. Our telephone number is (718) 832-0800 and our website address is www.coffeeholding.com. On our website, investors can obtain, free of charge, a copy of our Annual Reports on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K, Code of Conduct and Business Ethics, including disclosure related to any amendments or waivers thereto, other reports and any amendments thereto filed or furnished pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, as soon as reasonably practicable after we file such material electronically with, or furnish it to, the Securities and Exchange Commission, or the SEC. None of the information posted on our website is incorporated by reference into this Annual Report. The SEC also maintains a website at https://www.sec.gov that contains reports, proxy and information statements and other information regarding us and other companies that file materials with the SEC electronically. Â All references in this Annual Report to â€œJVA,â€ the â€œCompany,â€ â€œCoffee Holding,â€ â€œwe,â€ â€œus,â€ or â€œourâ€ mean Coffee Holding Co., Inc. and its subsidiaries unless stated otherwise or the context otherwise indicates. Â Recent Developments Â On November 11, 2024, the Company purchased all of the assets of Empire Coffee Company (â€œEmpire Coffeeâ€) for $825,000 in a Uniform Commercial Code (â€œUCCâ€) Chapter 9 sale (the â€œSecond Empire acquisitionâ€). The assets purchased consisted of accounts receivable, inventory, equipment, the customer list and all intellectual property. To facilitate the purchase, Coffee Holding created a new wholly owned subsidiary named Second Empire, LLC (â€œSecond Empireâ€). Operations will be conducted by Second Empire. The operations of Second Empire will include roasting and packing for current Coffee Holding customers as well as customers of Empire Coffee. Â In connection with this transaction, the Company entered into a four-year lease with 21 Grace Church Street Realty LLC for the existing property at 21 Grace Church Street, Port Chester, NY 10573 where Empire Coffee had its offices and production facility. Â 1 Â Â Our Competitive Strengths Â To achieve our growth objectives described below, we intend to leverage the following competitive strengths: Â Positioned to Profitably Grow Through Varying Cycles of the Coffee Market. We believe that we are one of the few coffee companies to offer a broad array of branded and private label roasted ground coffees and wholesale green coffee across the spectrum of consumer tastes, preferences and price points. While many of our competitors engage in distinct segments of the coffee business, we sell products in each of the following areas: Â Â â— Retail branded coffee; Â Â Â Â â— Mainstream retail private label coffee; Â Â Â Â â— Specialty retail coffees both private label and branded; Â Â Â Â â— Wholesale specialty green and gourmet whole bean coffees; Â Â Â Â â— Single cup coffee pods; Â Â Â Â â— Food service; Â Â Â Â â— Instant coffees; Â Â Â Â â— Tea; and Â Â Â Â â— Tabletop coffee roasting equipment. Â Our branded and private label roasted ground coffees are sold at competitive and value price levels, while some of our other branded and specialty coffees are sold predominantly at premium price levels. Premium price level coffee is high-quality gourmet coffee, such as AA Arabica coffee, which sell at a substantial premium over traditional retail canned coffee, while competitive and value price level coffee is mainstream or traditional canned coffee. Because of this diversification, we believe that our profitability is not dependent on any one area of the coffee industry and, therefore, is less sensitive than our competition to potential coffee commodity price and overall economic volatility. Â Wholesale Green Coffee Market Presence. As a large roaster-dealer of green coffee, we believe that we are favorably positioned to increase our specialty coffee sales. Since 1998, we have increased the number of our wholesale green coffee customers, including coffee houses, single store operators, mall coffee stores and mail order sellers. We are a charter member of the Specialty Coffee Association of America and one of the largest distributors of Swiss Water Processed Decaffeinated Coffees and Dattera specialty Brazil coffees in the United States. Our almost 50 years of experience as a roaster and a dealer of green coffee allows us to provide our roasting experience as a value-added service to our gourmet roaster customers. The assistance we provide to our customers includes training, coffee blending and market identification. We believe that our relationships with wholesale green coffee customers and our focus on selling green coffee as a wholesaler has enabled us to participate in the growth of the specialty coffee market while mitigating the risks associated with the competitive retail specialty coffee environment. Â Diverse Portfolio of Differentiated Branded Coffees. We have amassed a portfolio of eight proprietary name brands that are sold to supermarkets, wholesalers and individually owned stores in the United States, including brands for specialty espresso, Latin espresso, Italian espresso, 100% Colombian coffee and blended and flavored coffees. In addition, we have entered into a licensing agreement with Del Monte Corporation for the exclusive right to use the S&W trademark in the United States and other countries approved by Del Monte Corporation in connection with the production, manufacture and sale of roasted whole bean and ground coffee for distribution to retail customers. Our existing portfolio of differentiated brands combined with our management expertise serve as a platform for us to add additional name brands through acquisition or licensing agreements, which target product niches and segments that do not compete with our existing brands. Â 2 Â Â Management Has Extensive Experience in the Coffee Industry. Andrew Gordon, our President, Chief Executive Officer, Chief Financial Officer and Treasurer, and David Gordon, our Executive Vice President â€“ Operations, have worked with Coffee Holding for 43 and 45 years, respectively. During this period, the Company has successfully navigated varying cycles in both the coffee industry and macro economy. David Gordon is an original member of the Specialty Coffee Association of America. We believe that our employees and management are dedicated to our vision and mission, which is to produce high quality products, as well as to provide quality and responsive service to our customers. Â Our Growth Strategy Â We believe that significant growth opportunities exist by selectively pursuing strategic acquisitions and alliances, increasing penetration with existing customers by adding new products, developing our Harmony Bay brand and increasing the number of our wholesale green coffee customers. By capitalizing on this strategy, we hope to continue to grow our business with our commitment to quality and personalized service to our customers. We do not intend to compete on price alone, nor do we intend to expand sales at the expense of profitability. Â Selectively Pursue Strategic Acquisitions and Alliances. We have expanded our operations by acquiring coffee companies, entering into strategic alliances and acquiring or licensing brands, which complement our business objectives. We intend to continue to seek such opportunities. Â Grow Our Cafe Caribe and Cafe Supremo Products. We believe the Latin population in the United States is the fastest growing and now represents the largest minority demographic in the United States. We believe there is significant opportunity for our CafÃ© Caribe and CafÃ© Supremo brands to gain market share among Latin consumers in the United States. CafÃ© Caribe, which has historically been our leading brand by poundage, is a specialty espresso coffee that targets espresso coffee drinkers and, in particular, Latin consumers. CafÃ© Supremo is a specialty espresso coffee which is priced for the more price sensitive Latin espresso coffee drinker. Â Further Market Penetration of Our Niche Products. We intend to capture additional market share through our existing distribution channels by selectively adding or introducing new brand names and products across multiple price points, including: Â Â â— New licensing agreements; Â Â Â Â â— Specialty blends and foodservice opportunities; and Â Â Â Â â— Sales of our tabletop coffee roasting equipment. Â Our Core Products Â Our core products can be divided into three categories: Â Â â— Wholesale Green Coffee: unroasted raw beans imported from around the world and sold to large, medium and small roasters and coffee shop operators; Â Â Â Â â— Private Label Coffee: coffee roasted, blended, packaged and sold under the specifications and names of others, including supermarkets that want to have their own brand name on coffee to compete with national brands; and Â Â Â Â â— Branded Coffee: coffee roasted and blended to our own specifications and packaged and sold under our eight proprietary and licensed brand names in different segments of the market. Â 3 Â Â Wholesale Green Coffee. The specialty coffee market remains the fastest growing area of our industry. The number of gourmet coffee houses have been increasing in all areas of the United States. The growth in specialty coffee sales has created a marketplace for higher quality and differentiated products, which can be priced at a premium in the marketplace. As a large roaster-dealer of green coffee, we are favorably positioned to increase our specialty coffee sales. We sell green coffee beans to small roasters and coffee shop operators located throughout the United States and carry over approximately 90 different varieties. Specialty green coffee beans are sold unroasted, direct from warehouses to small roasters and gourmet coffee shop operators, which then roast the beans themselves. We sell from as little as one bag (132 pounds) to a full truckload (44,000 pounds) of specialty green coffee beans, depending on the size and need of the customer. We believe that we can increase sales of wholesale green coffee without an increase in infrastructure and without venturing into the highly competitive retail specialty coffee environment. We believe that by utilizing our current strategy we can be as profitable as, or more profitable than, our competitors in this segment by selling â€œone bag at a timeâ€ rather than â€œone cup at a time.â€ Â Private Label Coffee. We roast, blend, package and sell coffee under private labels for companies throughout the United States and Canada. Our private label coffee is sold in cans, brick packages and instants in a variety of sizes. We produce private label coffee for customers who desire to sell coffee under their own name but do not want to engage in the manufacturing process. Our private label customers seek a quality similar to the national brands at a lower cost, which represents a better value for the consumer. Â Branded Coffee. We roast and blend our branded coffee according to our own recipes and package the coffee at our facilities in La Junta, Colorado, and North Andover, Massachusetts. We then sell the packaged coffee under our brand labels to supermarkets, wholesalers and individually-owned stores throughout the United States. Â We hold trademarks for each of our proprietary name brands and have the exclusive right to use the S&W, IL CLASSICO brand names in the United States in connection with the production, manufacture and sale of roasted whole bean and ground coffee for distribution at the retail level. For further information regarding our trademark rights, see â€œBusinessâ€"Trademarks.â€ Â Each of our name brands is directed at a particular segment of the coffee market. Our branded coffees are: Â Cafe Caribe, a specialty espresso coffee that targets espresso coffee drinkers and, in particular, the Latin consumer market; Â Don Manuel, is produced from the finest 100% Colombian coffee beans. Don Manuel is an upscale quality product which commands a substantial premium compared to the more traditional brown coffee blends. We also use this known trademark in our food service business because of the high brand quality; Â S&W, an upscale canned coffee established in 1921 and includes Premium, Premium Decaf, French Roast, Colombian, Colombian Decaf, Swiss Water Decaf, Kona, Mellowâ€™d Roast and IL CLASSICO lines; Â Cafe Supremo, a specialty espresso that targets espresso drinkers of all backgrounds and tastes. It is designed to introduce coffee drinkers to the tastes of dark roasted coffee; Â Via Roma, an Italian espresso targeted at the more traditional espresso drinker; Â Premier Roasters, a line of high-quality Arabica coffees packed in composite cans and poly bags and single serve; Â Harmony Bay, an upscale line of flavored beans in 11oz and 40oz bags, along with single serve offerings in a multitude of unique flavor profiles; and Â CafÃ© Femenino Coffee, coffee beans produced from around the world from 100% women-owned coffee cooperative. Â 4 Â Â Other Products Â We also offer several niche products, including: Â Â â— tea; and Â Â Â Â â— table-top coffee roasters and grinders. Â Raw Materials Â Coffee is a commodity traded on the Commodities and Futures Exchange subject to price fluctuations. Over the past five years, the average price per pound of coffee beans ranged from approximately $0.9270 to $3.4835. The price for coffee beans on the commodities market as of October 31, 2024, and 2023 was $2.46 and $1.673 per pound, respectively. Specialty green coffee, unlike most coffee, is not tied directly to the commodities cash markets. Instead, it tends to trade on a negotiated basis at a substantial premium over commodity coffee pricing, depending on the origin, supply and demand at the time of purchase. We are a licensed Fair Trade dealer for Fair Trade certified coffee. Fair Trade certified coffee helps small coffee farmers to increase their incomes and improve the prospects of their communities and families by guaranteeing farmers a minimum price of ten cents above the current market price. Our North Andover plant that is operated by our Comfort Foods division is certified organic by the Organic Crop Improvement Association (OCIA). All of our specialty green coffees, as well as all of the other coffees we import for roasting, are subject to multiple levels of quality control. Â We purchase our green coffee from dealers located primarily within the United States. The dealers supply us with coffee beans from many countries, including Colombia, Mexico, Kenya, Indonesia, Brazil and Uganda. We do not have any formalized, material agreements or long-term contracts with any of these suppliers. Rather, our purchases are typically made pursuant to individual purchase orders. We do not believe that the loss of any one supplier would have a material adverse effect on our operations due to the availability of alternate suppliers. Â The supply and price of coffee beans are subject to volatility and are influenced by numerous factors which are beyond our control. Supply and price can be affected by factors such as weather, politics, currency fluctuations and economics within the countries that export coffee. Increases in the cost of coffee beans can, to a certain extent, be passed on to our customers in the form of higher prices for coffee beans and processed coffee. Drastic or prolonged increases in coffee prices may also adversely impact our business as it could lead to a decline in overall consumption of coffee. Similarly, rapid decreases in the cost of coffee beans may force us to lower our sale prices before realizing cost reductions in our purchases. Â We subject all of our private unroasted green coffee to both a pre-shipment sample approval and an additional sample approval upon arrival into the United States. Once the arrival sample is approved, we then bring the coffee to one of our facilities to roast and blend according to our own strict specifications. During the roasting and blending process, samples are pulled off the production line and tested on an hourly basis to ensure that each batch roasted is consistent with the others and meets the strict quality standards demanded by our customers and us. Â Our Use of Derivatives Â The supply and price of coffee beans are subject to volatility and are influenced by numerous factors which are beyond our control. Historically, we have used, and intend to continue to use in a limited capacity, short-term coffee futures and options contracts primarily for the purpose of partially hedging the effects of changing green coffee prices and to reduce our costs of sales. In addition, we acquired, and expect to continue to acquire, futures contracts with longer terms, generally three to four months, primarily for the purpose of guaranteeing an adequate supply of green coffee. Realized and unrealized gains or losses on options and futures contracts are reflected in our cost of sales. Gains on options and futures contracts reduce our cost of sales and losses on options and futures contracts increase our cost of sales. The use of these derivative financial instruments has generally enabled us to mitigate the effect of changing prices. We believe that, in normal economic times, our hedging policies remain a vital element of our business model not only in controlling our cost of sales, but also giving us the flexibility to obtain the inventory necessary to continue to grow our sales while trying to minimize margin compression during a time of high coffee prices. However, no strategy can entirely eliminate pricing risks and we generally remain exposed to losses on futures contracts when prices decline significantly in a short period of time, and we would generally remain exposed to supply risk in the event of non-performance by the counterparties in any one of our physical contracts. Although we have had net gains on options and futures contracts in the past, we have incurred significant losses on options and futures contracts during some reporting periods. In these cases, our cost of sales has increased, resulting in a decrease in our profitability or increase our losses. Such losses have and could in the future materially increase our cost of sales and materially decrease our profitability and adversely affect our stock price. See â€œItem 1A â€" Risk Factors - If our hedging policy is not effective, we may not be able to control our coffee costs, we may be forced to pay greater than market value for green coffee and our profitability may be reduced.â€ Failure to properly design and implement an effective hedging strategy may materially adversely affect our business and operating results. If the hedges that we enter do not adequately offset the risks of coffee bean price volatility or our hedges result in losses, our cost of sales may increase, resulting in a decrease in profitability or increased losses. As previously announced, as a result of the volatile nature of the commodities markets, we have and are continuing to scale back our use of hedging and short-term trading of coffee futures and options contracts, and intend to continue to use these practices in a limited capacity going forward. See â€œQuantitative and Qualitative Disclosures About Market Riskâ€"Commodity Price Risks.â€ Â 5 Â Â Trademarks and Tradename Â We hold trademarks, registered with the United States Patent and Trademark Office, for all eight of our proprietary coffee brands and an exclusive license for S&W brands for sale in the United States. Trademark registrations are subject to periodic renewal and we anticipate maintaining our registrations. We believe that our brands are recognizable in the marketplace and that brand recognition is important to the success of our branded coffee business. Â Customers Â We sell our private label and our branded coffee to some of the largest retail and wholesale customers in the United States. Â Although our agreements with wholesale customers generally contain only pricing terms, our contracts with certain customers also contain minimum and maximum purchase obligations at fixed prices. Because our profits on a fixed-price contract could decline if coffee prices increased, we acquire futures contracts with longer terms (generally three to four months) primarily for the purpose of guaranteeing an adequate supply of green coffee at favorable prices. Although the use of these derivative financial instruments has generally enabled us to mitigate the effect of changing prices, no strategy can entirely eliminate pricing risks or increased losses and we generally remain exposed to losses on futures contracts when prices decline significantly in a short period of time, and we would generally remain exposed to supply risk in the event of non-performance by the counterparties to any futures contracts. See â€œOur Use of Derivatives.â€ Â Marketing Â We market our private label and wholesale coffee through trade shows, industry publications, face-to-face contact and through the use of our internal sales force and non-exclusive independent food and beverage sales brokers. We also use our web site (www.coffeeholding.com) as a method of marketing our coffee products and ourselves. Â For our private label and branded coffees, we will, from time to time in conjunction with retailers and with wholesalers, conduct in-store promotions, such as product demonstrations, coupons, price reductions, two-for-one sales and new product launches to capture changing consumer taste preferences for upscale canned, bagged and single cup coffees. Â We evaluate opportunities for growth consistent with our business objectives. In addition, we have established relationships with independent sales brokers to market our products across the United States, in areas of the country where we have not had a high penetration of sales, and in Canada. We utilize our in-house sales personnel to market our private label brands. We intend to capture additional market share in our existing distribution channels by selectively adding or introducing new brand names and products across multiple price points, including niche specialty blends, private label â€œvalueâ€ blends and tea and our own brands, filter packages and peripheral products. Â 6 Â Â Charitable Activities Â We are also a supporter of several coffee-oriented charitable organizations and during fiscal years 2024 and 2023, we donated approximately $55,000 and $24,000, respectively, to charities. Â Â â— For over 20 years, we have been members of Coffee Kids, an international non-profit organization that helps to improve the quality of life of children and their families in coffee-growing communities in Mexico, Guatemala, Nicaragua and Costa Rica. Â Â Â Â â— We are a licensed Fair Trade dealer of Fair Trade certified coffee. Fair Trade certified coffee helps small coffee farmers to increase their incomes and improve the prospects of their communities and families. It guarantees farmers a minimum price of $1.40 per pound or fifteen cents above the current market price. Â Competition Â The coffee market is highly competitive. We compete in the following areas: Â Wholesale Green Coffee. There are many green coffee dealers throughout the United States. Many of these dealers have greater financial resources than we do. However, we believe that we have both the knowledge and the capability to assist small specialty gourmet coffee roasters with developing and growing their businesses. Our over 40 years of experience as a roaster and a dealer of green coffee allows us to provide our roasting experience as a value added service to our gourmet roaster customers. While other coffee merchants may be able to offer lower prices for coffee beans, we market ourselves as a value-added supplier to small roasters, with the ability to help them market their specialty coffee products and develop a customer base. The assistance we provide our customers includes training, coffee blending and market identification. Because specialty green coffee beans are sold unroasted to small coffee shops and roasters that market their products to local gourmet customers, we do not believe that our specialty green coffee customers compete with our private label or branded coffee lines of business. We believe that the addition of Organic Products Trading Company, LLC (â€œOPTCOâ€), Sonofresco, CFI as well as our external green coffee salespeople allows us to compete more effectively throughout the country and Canada. Â Private Label Competition. There are several major producers of coffee for private label sales in the United States. Many other companies produce coffee for sale on a regional basis. Our main competitor is the Massimo Zanetti Beverage Company. The Massimo Zanetti Beverage Company is larger and has more financial and other resources than we do and, therefore, is able to devote more resources to product development and marketing. We believe that we remain competitive by providing a higher level of quality and customer service. This service includes ensuring that the coffee produced for each label maintains a consistent taste and is delivered on time and in the proper quantities. Â Branded Competition. Our proprietary brand coffees compete with many other brands that are sold in supermarkets and specialty stores, primarily in the Northeastern United States. The branded coffee market in both the Northeast and elsewhere is dominated by two large companies: Kraft Foods, Inc. (owner of the Maxwell House brand), and J.M. Smucker Co. (owner of the Folgers and CafÃ© Bustelo brands). Our large competitors have greater access to capital and a greater ability to conduct marketing and promotions. We believe that, while our competitorsâ€™ brands may be more nationally recognizable, our CafÃ© Caribe and CafÃ© Supremo brands are competitive in the fast-growing Latin demographic, our Harmony Bay has a strong regional presence in the northeast and our S&W brand has been a recognizable brand on the west coast for over 80 years. Â Government Regulation Â Our coffee roasting operations are subject to various governmental laws and regulations, which require us to obtain licenses relating to customs, health and safety, building and land use and environmental protection. Our roasting facility is subject to state and local air-quality and emissions regulation. If we encounter difficulties in obtaining any necessary licenses or if we have difficulty complying with these laws and regulations, then we could be subject to fines and penalties, which could have a material adverse effect on our profitability. In addition, our product offerings could be limited, thereby reducing our revenues. Â We believe that we are in compliance in all material respects with all such laws and regulations and that we have obtained all material licenses and permits that are required for the operation of our business. We are not aware of any environmental regulations that have or that we believe will have a material adverse effect on our operations. Â 7 Â Â Employees Â We have 92 full-time employees. None of our employees are represented by unions or collective bargaining agreements. Our management believes that we maintain good working relationships with our employees. To supplement our internal sales staff, we sometimes engage independent national and regional sales brokers as independent contractors who work on a commission basis. Â ITEM 1A. RISK FACTORS Â An investment in our common stock is subject to risks inherent in our business. Before making an investment decision, you should carefully consider the risks and uncertainties described below together with all of the other information included in this Annual Report. In addition to the risks and uncertainties described below, other risks and uncertainties not currently known to us or that we currently deem to be immaterial also may materially and adversely affect our business, financial condition and results of operations. The value or market price of our common stock could decline due to any of these identified or other risks, and you could lose all of your investment. Â Risks affecting our Company Â Because our business is highly dependent upon a single commodity, coffee, any decrease in demand for coffee could materially adversely affect our revenues and profitability. Â Our business is centered on essentially one commodity: coffee. Our operations have primarily focused on the following areas of the coffee industry: Â Â â— the roasting, blending, packaging and distribution of private label coffee; Â Â Â Â â— the roasting, blending, packaging and distribution of proprietary branded coffee; and Â Â Â Â â— the sale of wholesale specialty green coffee. Â Demand for our products is affected by: Â Â â— consumer tastes and preferences; Â Â Â Â â— global economic conditions; Â Â Â Â â— demographic trends; and Â Â Â Â â— the type, number and location of competing products. Â Because we rely on a single commodity, any decrease in demand for coffee would harm our business more than if we had more diversified product offerings and could materially adversely affect our revenues and operating results. Â Adverse global conditions, including economic uncertainty, may negatively impact our financial results. Â Global conditions, dislocations in the financial markets, any negative financial impacts affecting United States corporations operating on a global basis as a result of tax reform or changes to existing trade agreements or tax conventions, or inflation, could adversely impact our business in a number of ways, including longer sales cycles, lower prices for our products, reduced licensing renewals, customer disruption or foreign currency fluctuations. Â 8 Â Â In addition, the global macroeconomic environment could be negatively affected by, among other things, the COVID-19 pandemic or other epidemics, instability in global economic markets, increased U.S. trade tariffs and trade disputes with other countries, instability in the global credit markets, supply chain weaknesses, instability in the geopolitical environment as a result of the withdrawal of the United Kingdom from the European Union, the Russian invasion of Ukraine and the resulting prolonged conflict and other political tensions, and foreign governmental debt concerns. Such challenges have caused, and may continue to cause, uncertainty and instability in local economies and in global financial markets. Â If we are unable to geographically expand our branded and private label products, our growth will be impeded which could result in reduced sales and profitability. Â Our business strategy emphasizes, among other things, the geographic expansion of our branded and private label products as opportunities arise. We may not be able to implement successfully this portion of our business strategy. Our ability to implement this portion of our business strategy is dependent on our ability to: Â Â â— market our products on a national scale; Â Â Â Â â— increase our brand recognition on a national scale; Â Â Â Â â— enter into distribution and other strategic arrangements with third party retailers; and Â Â Â Â â— manage growth in administrative overhead and distribution costs likely to result from the planned expansion of our distribution channels. Â Our sales and profitability may be adversely affected if we fail to successfully expand the geographic distribution of our branded and private label products. In addition, our expenses could increase and our profits could decrease as we implement our growth strategy. Â If our hedging policy is not effective, we may not be able to control our coffee costs, we may be forced to pay greater than market value for green coffee and our profitability may be reduced. Â The supply and price of coffee beans are subject to volatility and are influenced by numerous factors which are beyond our control. We have used and expect to continue to use to a lesser extent short-term coffee futures and options contracts for the purpose of hedging the effects of changing green coffee prices. In addition, we have acquired and expect to continue to acquire to a lesser extent futures contracts with longer terms, generally three to four months, for the purpose of guaranteeing an adequate supply of green coffee. Realized and unrealized gains or losses on options and futures contracts are reflected in our cost of sales. Gains on options and futures contracts reduce our cost of sales and losses on options and futures contracts increase our cost of sales. Â The use of these derivative financial instruments has generally enabled us to mitigate the effect of changing prices. However, no strategy can entirely eliminate pricing risks and we generally remain exposed to losses on futures contracts when prices decline significantly in a short period of time, and we would generally remain exposed to supply risk in the event of non-performance by the counterparties in any one of our physical contracts. Historically, we generally have been able to pass green coffee price increases through to customers, thereby maintaining our gross profits, however, we may not be able to pass price increases through to our customers in the future. Failure to properly design and implement an effective hedging strategy may materially adversely affect our business and operating results. If the hedges that we enter do not adequately offset the risks of coffee bean price volatility or our hedging results in losses, our cost of sales may increase, resulting in a decrease in profitability or an increase in losses. Although we have had net gains on options and futures contracts in the past, we have incurred losses on options and futures contracts during some reporting periods. In these cases, our cost of sales has increased, resulting in a decrease in our profitability or an increase in losses. Such losses have and could in the future materially increase our cost of sales and materially decrease our profitability or increase losses and adversely affect our stock price. Â 9 Â Â Any inability to successfully implement our strategy of growth through selective acquisitions, licensing arrangements and other strategic alliances, including joint ventures, could materially affect our revenues and profitability. Â Part of our growth strategy utilizes the selective acquisition of coffee companies, the selective acquisition or licensing of additional coffee brands and other strategic alliances including joint ventures, presents risks that could result in increased expenditures and could materially adversely affect our revenues and profitability, including: Â Â â— such acquisitions, licensing arrangements or other strategic alliances may divert our managementâ€™s attention from our existing operations; Â Â Â Â â— we may not be able to successfully integrate any acquired coffee companies or new coffee brands into our existing business; Â Â Â Â â— we may not be able to manage the contingent risks associated with the past operations of, and other unanticipated problems arising in, any acquired coffee company; and Â Â Â Â â— we may not be able to control unanticipated costs associated with such acquisitions, licensing arrangements or strategic alliances. Â In addition, any such acquisitions, licensing arrangements or strategic alliances may result in: Â Â â— potentially dilutive issuances of our equity securities; Â Â Â Â â— the incurrence of additional debt; Â Â Â Â â— restructuring charges; and Â Â Â Â â— the recognition of significant charges for depreciation and amortization related to intangible assets. Â As has been our practice in the past, we will continuously evaluate any such acquisitions, licensing opportunities or strategic alliances as they arise. However, we have not reached any new agreements or arrangements with respect to any such acquisition, licensing opportunity or strategic alliance (other than those described herein) at this time and we may not be able to consummate any acquisitions, licensing arrangements or strategic alliances on terms favorable to us or at all. The failure to consummate any such acquisitions, licensing arrangements or strategic alliances may reduce our growth and expansion. In addition, if these acquisitions, licensing opportunities or strategic alliances are not successful, our earnings could be materially adversely affected by increased expenses and decreased revenues. Â Our revenues and profitability could be adversely affected if our joint ventures or acquisitions are not successful. Â We have historically utilized joint ventures and acquisitions to grow our business and we intend to continue to seek opportunities for new joint ventures and acquisitions that will be complimentary to our business. While we believe that our joint ventures will be successful, losses in our joint ventures or any future joint ventures would hurt our profitability. In addition, we generally will not be in a position to exercise sole decision-making authority regarding our joint ventures. Investments in joint ventures may, under certain circumstances, involve risks not present when a third party is not involved, including the possibility that joint venture partners might become bankrupt or fail to fund their share of the required capital contributions. Joint venture partners may also have business interests, strategies or goals that are inconsistent with our business interests, strategies or goals and may be, in cases where we have a minority interest, in a position to take actions contrary to our policies, strategies or objectives. Any disputes that may arise between us and our joint venture partners may result in litigation or arbitration that could increase our expenses and could prevent our officers and/or directors from focusing their time and effort exclusively on our business strategies. In addition, we may, in certain circumstances, be liable for the actions of our third-party joint venture partners. Â 10 Â Â Acquisitions including strategic investments or alliances entail numerous risks, which may include: Â Â â— difficulties in integrating acquired operations or products, including the loss of key employees from, or customers of, acquired businesses; Â Â Â Â â— diversion of managementâ€™s attention from our existing businesses; Â Â Â Â â— adverse effects on existing business relationships with suppliers and customers; Â Â Â Â â— adverse impacts of margin and product cost structures different from those of our current mix of business; and Â Â Â Â â— risks of entering distribution channels, categories or markets in which we have limited or no prior experience. Â Our failure to successfully complete the integration of any acquired business, and any adverse consequences associated with our acquisition activities, could have a material adverse effect on our business, financial condition and operating results. Â The loss of any of our key customers, could negatively affect our revenues and decrease our earnings. Â We had one customer that accounted for greater than 10% of our net sales during our 2024 fiscal year. We generally do not enter long-term contracts with most of our customers. Accordingly, some of our customers can stop purchasing our products at any time without penalty and are free to purchase products from our competitors. The loss of, or reduction in sales to any of our customers to which we sell a significant amount of our products or any material adverse change in the financial condition of such customers would negatively affect our revenues and decrease our earnings. Â If we lose our key personnel, including Andrew Gordon and David Gordon, our revenues and profitability could suffer. Â Our success depends to a large degree upon the services of Andrew Gordon, our President, Chief Executive Officer, Chief Financial Officer and Treasurer, and David Gordon, our Executive Vice President â€“ Operations and Secretary. We also depend to a large degree on the expertise of our coffee roasters. We do not have employment contracts with our coffee roasters. Our ability to source and purchase a sufficient supply of high quality coffee beans and to roast coffee beans consistent with our quality standards could suffer if we lose the services of any of these individuals. As a result, our business and operating results would be adversely affected. We may not be successful in obtaining and retaining a replacement for either Andrew Gordon or David Gordon if they elect to stop working for us. In addition, we do not have key-person insurance on the lives of Andrew Gordon or David Gordon. Â Our indebtedness may adversely affect our ability to obtain additional funds and may increase our vulnerability to economic or business downturns. Â From time to time, we utilize borrowings under our credit facility in connection with operations. All amounts under this line of credit will become due on June 30, 2025. There is no assurance that it will be renewed. Outstanding debt could have significant negative consequences to the holders of our securities, including the following: Â Â â— a portion of our cash flow from operations will be needed to pay debt service and will not be available to fund future operations; Â Â Â Â â— having increased vulnerability to adverse general economic and coffee industry conditions; Â Â Â Â â— we may be vulnerable to higher interest rates because interest expense on borrowings under our revolving line of credit is based on variable rates; and Â Â Â Â â— we may be subject to covenants that could restrict our operations. Â 11 Â Â Our ability to make payments on our indebtedness and to fund our operations depends on our ability to generate cash in the future. Our future operating performance is subject to market conditions and business factors that are beyond our control. If we are unable to make payments on our debt, we may have to reduce or delay capital expenditures, sell assets, seek additional capital or restructure or refinance our debt. Â There can be no assurance that we will be able to extend our line of credit or complete any financing transaction in a timely manner or on acceptable terms or otherwise. If we are not successful to extend our line of credit or to raise additional cash, we may be forced to suspend or curtail planned programs or cease operations altogether. Â If we fail to promote, enhance and maintain our brands, the value of our brands could decrease and our revenues and profitability could be adversely affected. Â We believe that promoting and enhancing our brands is critical to our success. If our brand-building strategy is unsuccessful, these expenses may never be recovered, and we may be unable to increase awareness of our brands or protect the value of our brands. If we are unable to achieve these goals, our revenues and ability to implement our business strategy could be adversely affected. Â Our success in promoting and enhancing our brands will also depend on our ability to provide customers with high quality products and service. Although we take measures to ensure that we sell only fresh roasted coffee, we have no control over our roasted coffee products once they are purchased by our customers. Accordingly, wholesale customers may store our coffee for longer periods of time or resell our coffee without our consent, in each case, potentially affecting the quality of the coffee prepared from our products. Although we believe we are less susceptible to quality control problems than many of our competitors because our products are processed in-house under strict quality control guidelines which have been in place for more than 40 years, if consumers do not perceive our products and service to be of high quality, then the value of our brands may be diminished and, consequently, our operating results and ability to implement our business strategy may be adversely affected. Â Our roasting methods are not proprietary, so competitors may be able to duplicate them, which could harm our competitive position. If our competitive position is weakened, our revenues and profitability could be materially adversely affected. Â We consider our roasting methods essential to the flavor and richness of our roasted coffee and, therefore, essential to our brands of coffee. Because we do not hold any patents for our roasting methods, it may be difficult for us to prevent competitors from copying our roasting methods if such methods become known. If our competitors copy our roasting methods, the value of our coffee brands may be diminished, and we may lose customers to our competitors. In addition, competitors may be able to develop roasting methods that are more advanced than our roasting methods, which may also harm our competitive position. Â The success of our brand also depends in part on our intellectual property. We rely on a combination of trademarks, copyrights, service marks, trade secrets and similar rights to protect our intellectual property. The success of our growth strategy depends on our continued ability to use our existing trademarks and service marks in order to increase brand awareness and further develop our brand in both domestic and international markets. If our efforts to protect our intellectual property are not adequate, or if any third party misappropriates or infringes on our intellectual property, the value of our brand may be harmed, which could have a material adverse effect on our business. We may become engaged in litigation to protect our intellectual property, which could result in substantial costs to us as well as diversion of management attention. Â Since we rely heavily on common carriers to ship our coffee on a daily basis, any disruption in their services or increase in shipping costs could adversely affect our relationship with our customers, which could result in reduced revenues, increased operating expenses, a loss of customers or reduced profitability. Â We rely on a number of common carriers to deliver coffee to our customers and to deliver coffee beans to us. We have no control over these common carriers and the services provided by them may be interrupted as a result of labor shortages, contract disputes and other factors. If we experience an interruption in these services, we may be unable to ship our coffee in a timely manner, which could reduce our revenues and adversely affect our relationship with our customers. In addition, a delay in shipping could require us to contract with alternative, and possibly more expensive, common carriers and could cause orders to be cancelled or receipt of goods to be refused. Any significant increase in shipping costs could lower our profit margins or force us to raise prices, which could cause our revenue and profits to suffer. Â 12 Â Â If there was a significant interruption in the operation of our Colorado or Massachusetts facilities, we may not have the capacity to service all of our customers and we may not be able to service our customers in a timely manner, thereby reducing our revenues and earnings. Â We are dependent on the continued operations of our Colorado and Massachusetts coffee roasting and distribution facilities. Our operations depend on our ability to maintain our computer and telecommunications equipment in effective working order and to protect against damage from fire, natural disaster, power loss, telecommunications failure or similar events. In addition, growth of our customer base may strain or exceed the capacity of our systems and lead to degradations in performance or systems failure. Although we continually review and consider upgrades to our order fulfillment infrastructure and provide for system redundancies to limit the likelihood of systems overload or failure, substantial damage to our systems or a systems failure that causes interruptions for a number of days could adversely affect our business. Additionally, if we are unsuccessful in updating and expanding our order fulfillment infrastructure, our ability to grow may be constrained. As a result, our revenues and earnings could be materially adversely affected. Â There may be limitations on the effectiveness of our internal controls, and a failure of our control systems to prevent error or fraud may materially harm our company. Â We are required, pursuant to Section 404 of the Sarbanes-Oxley Act, to furnish a report by our management on, among other things, the effectiveness of our internal control over financial reporting. This assessment includes disclosure of any material weaknesses identified by our management in our internal control over financial reporting. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of annual or interim financial statements will not be prevented or detected on a timely basis. Â Effective internal control over financial reporting is necessary for us to provide reliable and timely financial reports and, together with adequate disclosure controls and procedures, are designed to reasonably detect and prevent fraud. Any failure to implement required new or improved controls, or difficulties encountered in their implementation could cause us to fail to meet our reporting obligations. Undetected material weaknesses in our internal control over financial reporting could lead to financial statement restatements and require us to incur the expense of remediation. Â Moreover, we do not expect that disclosure controls or internal control over financial reporting will prevent all error and all fraud. A control system, no matter how well designed and operated, can provide only reasonable, not absolute, assurance that the control systemâ€™s objectives will be met. Further, the design of a control system must reflect the fact that there are resource constraints and the benefits of controls must be considered relative to their costs. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, have been detected. Failure of our control systems to detect or prevent error or fraud could materially adversely impact us. Â The failure of our suppliers or customers to adhere to the quality standards that we set for our products could lead to investigations, litigation, write-offs, recalls or boycotts of our products, which could damage our reputation and our brand, increase our costs, and otherwise adversely affect our business. Unfavorable allegations, government investigations and legal actions surrounding our products and/or our business could harm our reputation, impair our ability to grow or sustain our business, and adversely affect our business, financial condition and operating results. Â We do not control the operations of our suppliers or customers, and we cannot guarantee that our suppliers or customers will comply with applicable laws and regulations or operate in a legal, ethical and responsible manner. Additionally, it is possible that we may not be able to identify noncompliance by our suppliers or customers notwithstanding any precautionary measures we implement. Violation of applicable laws and regulations by our suppliers or customers, or their failure to operate in a legal, ethical or responsible manner, could expose us to legal risks, cause us to violate laws and regulations and reduce demand for our products if, as a result of such violation or failure, we attract negative publicity. In addition, the failure of our suppliers and customers to adhere to the quality standards that we set for our products could lead to government investigations, litigation, write-offs and recalls, which could damage our reputation and our brand, increase our costs, and otherwise adversely affect our business. Â 13 Â Â We rely on our reputation for offering great value, superior service and a broad assortment of high-quality, safe products. If we become subject to unfavorable allegations, government investigations or legal actions involving our products or us, such circumstances could harm our reputation and our brand and adversely affect our business, financial condition and operating results. If this negative impact is significant, our ability to grow or sustain our business could be jeopardized. Â Negative publicity surrounding product matters, including publicity about other retailers, may harm our reputation and affect the demand for our products. In addition, if more stringent laws or regulations are adopted in the future, we may have difficulty complying with the new requirements imposed by such laws and regulations, and in turn, our business, financial condition, and operating results could be adversely affected. Moreover, regardless of whether any such changes are adopted, we may become subject to claims or governmental investigations alleging violations of applicable laws and regulations. Any such matter may subject us to fines, penalties, and/or litigation. Any one of these results could negatively affect our business, financial condition, and operating results and impair our ability to grow or sustain our business. Â Risks related to the Coffee Industry Â Increases in the cost of high quality Arabica or Robusta coffee beans could reduce our gross margin and profit. Â Green coffee is our largest single cost of sales. Coffee is a traded commodity and, in general, its price can fluctuate depending on: Â Â â— outside speculative influences such as indexed and algorithmic commodity funds; Â Â Â Â â— weather patterns in coffee-producing countries; Â Â Â Â â— economic and political conditions affecting coffee-producing countries, including acts of terrorism in such countries; Â Â Â Â â— foreign currency fluctuations; Â Â Â Â â— disruptions in our supply chain; and Â Â Â Â â— trade regulations and restrictions between coffee-producing countries and the United States. Â If the cost of wholesale green coffee increases due to any of these factors, our margins could decrease and our profitability could suffer accordingly. It is expected that coffee prices will remain volatile in the coming years. Although we have historically attempted to raise the selling prices of our products in response to increases in the price of wholesale green coffee, when wholesale green coffee prices increase rapidly or to significantly higher than normal levels, we are not always able to pass the price increases through to our customers on a timely basis, if at all, which adversely affects our operating margins and cash flow. We may not be able to recover any future increases in the cost of wholesale green coffee. Even if we are able to recover future increases, our operating margins and results of operations may still be materially and adversely affected by time delays in the implementation of price increases. Â Disruptions in the supply of green coffee could result in a deterioration of our relationship with our customers, decreased revenues or could impair our ability to grow our business. Â Green coffee is a commodity and its supply is subject to volatility beyond our control. Supply is affected by many factors in the coffee growing countries including weather, pest damage, economic conditions, acts of terrorism, as well as efforts by coffee growers to expand or form cartels or associations. In addition, the political situation in many of the Arabica coffee growing regions, including Africa, Indonesia, and Central and South America, can be unstable, and such instability could affect our ability to purchase coffee from those regions. If Arabica coffee beans from a region become unavailable or prohibitively expensive, we could be forced to discontinue particular coffee types and blends or substitute coffee beans from other regions in our blends. Frequent substitutions and changes in our coffee product lines could lead to cost increases, customer alienation and fluctuations in our gross margins. Â 14 Â Â Some of the Arabica coffee beans of the quality we purchase do not trade directly on the commodity markets. Rather, we purchase the high-end Arabica coffee beans that we use on a negotiated basis. We depend on our relationships with coffee brokers, exporters and growers for the supply of our primary raw material, high quality Arabica coffee beans. If any of our relationships with coffee brokers, exporters or growers deteriorate, we may be unable to procure a sufficient quantity of high quality coffee beans at prices acceptable to us or at all. In such case, we may not be able to fulfill the demand of our existing customers, supply new retail stores or expand other channels of distribution. A raw material shortage could result in a deterioration of our relationship with our customers, decreased revenues or could impair our ability to expand our business. Â Increases in shipping costs, long lead times, supply shortages, and supply changes could disrupt our supply chain and factors such as wage rate increases and inflation can have a material adverse effect on our business, financial condition, and operating results. Â We may experience supply delays and shortages due to a variety of macroeconomic factors, including disruptions on the global supply chain. We have been able to make alternative delivery arrangements for limited quantities of goods, at increased cost. Â While we have not yet experienced material shortages in supply as a result of these disruptions and our alternative delivery arrangements, if they were to be prolonged or expanded in scope, there could be resulting supply shortages that could impact our ability to deliver our products to our customers. Accordingly, such supply shortages and delivery limitations could have and material adverse effect on our business, financial condition, results of operations, and cash flows. Â Furthermore, increases in compensation, wage pressure, and other expenses for our employees and the employees of our suppliers, may adversely affect our profitability. These cost increases may be the result of inflationary pressures that could further reduce our sales or profitability. Increases in other operating costs, including changes in energy prices and lease and utility costs, may increase our cost of products sold or selling, general, and administrative expenses. Our competitive price model and pricing pressures in the industry may inhibit our ability to reflect these increased costs in the prices of our products, in which case such increased costs could have a material adverse effect on our business, financial condition, and results of operations. Â Increased severe weather patterns may increase commodity costs, damage our facilities and disrupt our production capabilities and supply chain. Â There is increasing concern that a gradual increase in global average temperatures due to increased concentration of carbon dioxide and other greenhouse gases in the atmosphere have caused and will continue to cause significant changes in weather patterns around the globe and an increase in the frequency and severity of extreme weather events. Major weather phenomena are dramatically affecting coffee growing countries. The wet and dry seasons are becoming unpredictable in timing and duration, causing improper development of the coffee cherries. Decreased agricultural productivity in certain regions as a result of changing weather patterns may affect the quality, limit the availability or increase the cost of key agricultural commodities, which are important ingredients for our business. Increased frequency or duration of extreme weather conditions could damage our facilities, impair production capabilities, disrupt our supply chain or impact demand for our products. As a result, the effects of climate change could have a long-term adverse impact on our business and results of operations. Â 15 Â Â The coffee industry is highly competitive and if we cannot compete successfully, we may lose our customers or experience reduced sales and profitability. Â The coffee markets in which we do business are highly competitive and competition in these markets could become increasingly more intense due to the increasing popularity and growth of the coffee industry. The industry in which we compete is particularly sensitive to price pressure, as well as quality, reputation and viability for wholesale and brand loyalty for retail. To the extent that one or more of our competitors becomes more successful with respect to any key competitive factor, our ability to attract and retain customers could be materially adversely affected. Our private label and branded coffee products compete with other manufacturers of private label coffee and branded coffees. These competitors, such as Kraft Foods, Inc. (owner of the Maxwell House brand), and J.M. Smucker Co. (owner of the Folgers and CafÃ© Bustelo brands), have much greater financial, marketing, distribution, management and other resources than we do for marketing, promotions and geographic and market expansion. In addition, there are a growing number of specialty coffee companies who provide specialty green coffee and roasted coffee for retail sale. If we are unable to compete successfully against existing and new competitors, we may lose our customers or experience reduced sales and profitability. Â Besides coffee, we face exposure to other commodity cost fluctuations, which could impair our profitability. Â In addition to the increase in coffee costs discussed in the risk factor above, we are exposed to cost fluctuation in other commodities, including, in particular, steel, natural gas and gasoline. In addition, an increase in the cost of fuel could indirectly lead to higher electricity costs, transportation costs and other commodity costs. Much like coffee costs, the costs of these commodities depend on various factors beyond our control, including economic and political conditions, foreign currency fluctuations, and global weather patterns. To the extent we are unable to pass along such costs to our customers through price increases, our margins and profitability will decrease. Â Adverse public or medical opinion about caffeine may harm our business. Â Coffee contains caffeine and other active compounds, the health effects of some of which are not fully understood. A number of research studies conclude or suggest that excessive consumption of caffeine may lead to increased heart rate, nausea and vomiting, restlessness and anxiety, depression, headaches, tremors, sleeplessness and other adverse health effects. An unfavorable report on the health effects of caffeine or other compounds present in coffee could significantly reduce the demand for coffee, which could harm our business and reduce our sales and profits. In addition, we could become subject to litigation relating to the existence of such compounds in our coffee; litigation that could be costly and could divert management attention. Â Risks Related to our Common Stock Â Our operating results may fluctuate significantly, which makes our results of operations difficult to predict and could cause our results of operations to fall short of expectations. Â Our operating results may fluctuate from quarter to quarter and year to year as a result of a number of factors, many of which are outside of our control. These fluctuations could be caused by a number of factors including: Â Â â— fluctuations in purchase prices and supply of green coffee; Â Â Â Â â— fluctuations in the selling prices of our products; Â Â Â Â â— the level of marketing and pricing competition from existing or new competitors in the coffee industry; Â Â Â Â â— the success of our hedging strategy; Â Â Â Â â— our ability to retain existing customers and attract new customers; and Â Â Â Â â— our ability to manage inventory and fulfillment operations and maintain gross margins. Â As a result of the foregoing, period-to-period comparisons of our operating results may not necessarily be meaningful and those comparisons should not be relied upon as indicators of future performance. Accordingly, our operating results in future quarters may be below market expectations. In this event, the price of our common stock may decline. Â 16 Â Â The Gordon family has the ability to influence action requiring stockholder approval. Â Members of the Gordon family, including Andrew Gordon, our President, Chief Executive Officer, Chief Financial Officer and Treasurer, and David Gordon, our Executive Vice President and Secretary, own, in the aggregate, approximately 23.1% of our outstanding shares of common stock. As a result, the Gordon family is able to influence the actions that require stockholder approval, including: Â Â â— the election of a majority of our directors; Â Â Â Â â— the amendment of our charter documents; and Â Â Â Â â— the approval of mergers, sales of assets or other corporate transactions or matters submitted for stockholder approval. Â As a result, our other stockholders may have reduced influence over matters submitted for stockholder approval. In addition, the Gordon familyâ€™s influence could preclude any unsolicited acquisition of us and consequently materially adversely affect the price of our common stock. Â The market price of our common stock has been volatile over the year and may continue to be volatile. Â The market price and trading volume of our common stock has been volatile over the past year, and it may continue to be volatile. Over the past fiscal year, our common stock has traded as low as $0.68 and as high as $3.88 per share. We cannot predict the price at which our common stock will trade in the future, and the price of our common stock may decline. The price at which our common stock trades may fluctuate significantly and may be influenced by many factors, including our financial results, developments generally affecting the coffee industry, general economic, industry and market conditions, the depth and liquidity of the market for our common stock, fluctuations in coffee prices, investor perceptions of our business, reports by industry analysts, negative announcements by our customers, competitors or suppliers regarding their own performances, and the impact of other â€œRisk Factorsâ€ discussed in this Annual Report. Â Provisions in our articles of incorporation, bylaws and of Nevada law have anti-takeover effects that could prevent a change in control that could be beneficial to our stockholders, which could depress the market price of shares of our common stock. Â Our articles of incorporation, bylaws and Nevada corporate law contain provisions that could delay, defer or prevent a change in control of us or our management that could be beneficial to our stockholders. These provisions could also discourage proxy contests and make it more difficult for our stockholders to elect directors and take other corporate actions. These provisions might also discourage a potential acquisition proposal or tender offer, even if the acquisition proposal or tender offer is at a price above the then-current market price for shares of our common stock. These provisions: Â Â â— provide that directors may only be removed upon a vote of at least eighty percent of the shares outstanding; Â Â Â Â â— establish advance notice requirements for nominating directors and proposing matters to be voted on by stockholders at stockholder meetings; Â Â Â Â â— limit the right of our stockholders to call a special meeting of stockholders; Â Â Â Â â— authorize our board of directors to issue preferred stock and to determine the rights and preferences of those shares, which would be senior to our common stock, without prior stockholder approval; Â Â Â Â â— require amendments to our articles of incorporation to be approved by the holders of at least eighty percent of our outstanding shares of common stock; Â Â Â Â â— a classified board of directors with three-year staggered terms, which may delay the ability of stockholders to change the membership of a majority of our board of directors; and Â Â Â Â â— provide a prohibition on stockholder action by written consent, thereby only permitting stockholder action to be taken at an annual or special meeting of our stockholders. Â 17 Â Â We are also subject to certain anti-takeover provisions under Nevada law. Under Nevada law, a corporation may not, in general, engage in a business combination with any â€œinterested stockholderâ€ for two (2) years after the date the person first became an interested stockholder, unless the combination meets all of the requirements of our articles of incorporation and (i) the purchase of shares by the interested stockholder is approved by our board of directors before that date or (ii) the combination is approved by our board of directors and, at or after that time, the combination is approved at an annual or special meeting of our stockholders, and not by written consent, by the affirmative vote of the holders of stock representing at least sixty percent (60%) of our outstanding voting power not beneficially owned by the interested stockholder or the affiliates or associates of the interested stockholder. Â ITEM 1B. UNRESOLVED STAFF COMMENTS Â None. Â ITEM 1C. CYBERSECURITY Â Cybersecurity risk management is part of the Companyâ€™s overall risk management. Our cybersecurity risk management is designed to provide a framework for handling cybersecurity threats and incidents, including threats and incidents associated with the use of services provided by third-party service provider. We rely on the cybersecurity protections of our third-party service provider. Our third-party service provider utilizes two (2) factor authorization as well as login and password protections with email verifications. Â Our Board has overall oversight responsibility for our risk management, including our cybersecurity risk management. Management is responsible for identifying, considering and assessing material cybersecurity risks on an ongoing basis, establishing processes to ensure that such potential cybersecurity risk exposures are monitored. We believe that we have not experienced any cybersecurity incidents in the fiscal year ended October 31, 2024. Â Despite our efforts, we cannot eliminate all risks from cybersecurity threats or provide assurances that we have not experienced an undetected cybersecurity incident. Â ITEM 2. PROPERTIES Â We are headquartered at 3475 Victory Boulevard, Staten Island, New York, where we lease office and warehouse space. We pay annual rent ranging from $118,381 to $133,237 under the terms of the lease, which expires on April 30, 2029. Â We lease production, warehouse and office space in North Andover, MA. We pay an annual rent of $168,288 under the terms of a lease, which expires in May 2028. Â We lease production, warehouse and office space in Burlington, Washington. We pay an annual rent of $45,000 under the terms of a lease, which expires in December 2026. Â We own a 50,000 square foot facility located at 27700 Frontage Road in La Junta, Colorado used for office and warehouse space. Â In connection with the acquisition of Empire Coffee on November 6, 2024, we entered into a lease located at 21 Grace Church Street, Port Chester, New York. We pay an annual rent of approximately $600,000 under the terms of the lease which expires November 2028. Â We also use a variety of independent, bonded commercial warehouses to store our green coffee beans. The Company pays for these warehouses based on the specific square footage used and can adjust depending on storage needs. Our management believes that our facilities are adequate for our current operations and for our contemplated operations in the foreseeable future. Â 18 Â Â ITEM 3. LEGAL PROCEEDINGS Â None. Â ITEM 4. MINE SAFETY DISCLOSURES Â Not applicable. Â PART II Â ITEM 5. MARKET FOR REGISTRANTâ€™S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES Â Our common stock trades on the NASDAQ Capital Market under the symbol â€œJVA.â€ We do not currently pay cash dividends on our common stock. Our board of directors does not have any intention of paying a dividend in the future. Â As of January 22, 2025, we had 170 holders of record. Â Unregistered Sales of Equity Securities Â There were no sales of unregistered equity securities in the fiscal year ended October 31, 2024. Â Securities Authorized for Issuance under Equity Compensation Plans Â See â€œItem 11. Executive Compensationâ€ for information regarding shares of our common stock authorized for issuance under our stock compensation plans, which information is incorporated herein by reference. Â ITEM 6. [RESERVED] Â ITEM 7. MANAGEMENTâ€™S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS Â Cautionary Note on Forward-Looking Statements Â Some of the matters discussed under the caption â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operation,â€ â€œBusiness,â€ â€œRisk Factorsâ€ and elsewhere in this annual report include forward-looking statements made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. We have based these forward-looking statements upon information available to management as of the date of this Form 10-K and managementâ€™s expectations and projections about future events, including, among other things: Â â— our dependency on a single commodity could affect our revenues and profitability; Â â— our success in expanding our market presence in new geographic regions; Â â— the effectiveness of our hedging policy may impact our profitability; Â â— the success of our joint ventures; Â â— our success in implementing our business strategy or introducing new products; Â â— our ability to attract and retain customers; Â â— our ability to obtain additional financing; Â â— our ability to comply with the restrictive covenants we are subject to under our current financing; Â 19 Â Â â— the effects of competition from other coffee manufacturers and other beverage alternatives; Â â— the impact to the operations of our Colorado facility; Â â— general economic conditions and conditions which affect the market for coffee; Â â— the macro global economic environment; Â â— our ability to maintain and develop our brand recognition; Â â— the impact of rapid or persistent fluctuations in the price of coffee beans; Â â— fluctuations in the supply of coffee beans; Â â— the volatility of our common stock; and Â â— other risks which we identify in future filings with the Securities and Exchange Commission (the â€œSECâ€). Â In some cases, you can identify forward-looking statements by terminology such as â€œmay,â€ â€œshould,â€ â€œcould,â€ â€œpredict,â€ â€œpotential,â€ â€œcontinue,â€ â€œexpect,â€ â€œanticipate,â€ â€œfuture,â€ â€œintend,â€ â€œplan,â€ â€œbelieve,â€ â€œestimateâ€ and similar expressions (or the negative of such expressions). Any or all of our forward looking statements in this annual report and in any other public statements we make may turn out to be wrong. They can be affected by inaccurate assumptions we might make or by known or unknown risks and uncertainties. Consequently, no forward-looking statement can be guaranteed. In addition, we undertake no responsibility to update any forward-looking statement to reflect events or circumstances, that occur after the date of this annual report. Â Overview Â We are an integrated wholesale coffee roaster and dealer in the United States and one of the few coffee companies that offers a broad array of coffee products across the entire spectrum of consumer tastes, preferences and price points. As a result, we believe that we are well-positioned to increase our profitability and endure potential coffee price volatility throughout varying cycles of the coffee market and economic conditions. Â Our operations have primarily focused on the following areas of the coffee industry: Â Â â— the sale of wholesale specialty green coffee; Â â— the roasting, blending, packaging and sale of private label coffee; and Â â— the roasting, blending, packaging and sale of our eight brands of coffee; and sales of our tabletop coffee roasting equipment. Â Our operating results are affected by a number of factors including: Â Â â— the level of marketing and pricing competition from existing or new competitors in the coffee industry; Â â— our ability to retain existing customers and attract new customers; Â â— our hedging policy; Â â— fluctuations in purchase prices and supply of green coffee and in the selling prices of our products; and Â â— our ability to manage inventory and fulfillment operations and maintain gross margins. Â Our net sales are driven primarily by the success of our sales and marketing efforts and our ability to retain existing customers and attract new customers. For this reason, we have made, and will continue to evaluate, strategic decisions to invest in measures that are expected to increase net sales. These transactions include our acquisition of Premier Roasters, LLC, including equipment and a roasting facility in La Junta, Colorado, the addition of a west coast sales manager to increase sales of our private label and branded coffees to new customers and the transaction with OPTCO. On June 29, 2016, we purchased substantially all the assets, including equipment, inventory, customer lists and relationships of Coffee Kinetics, LLC., a Washington limited liability company. On February 24, 2017, we acquired 100% of the capital stock of Comfort Foods, Inc. (â€œCFIâ€), a Massachusetts based medium sized coffee roaster, manufacturing both branded and private label coffee for retail and foodservice customers. On November 11, 2024, we acquired substantially all of the assets of Empire Coffee, a NY based long-running private-label roaster. Â 20 Â Â Our net sales are affected by the price of green coffee. We purchase our green coffee from dealers located primarily within the United States. The dealers supply us with coffee beans from many countries, including Colombia, Mexico, Kenya, Indonesia, Brazil and Uganda. The supply and price of coffee beans are subject to volatility and are influenced by numerous factors which are beyond our control. For example, in Brazil, which produces approximately 40% of the worldâ€™s green coffee, the coffee crops are historically susceptible to frost in June and July and drought in September, October and November. However, because we purchase coffee from a number of countries and are able to freely substitute one countryâ€™s coffee for another in our products, price fluctuations in one country generally have not had a material impact on the price we pay for coffee. Accordingly, price fluctuations in one country generally have not had a material effect on our results of operations, liquidity and capital resources. Historically, because we generally have been able to pass green coffee price increases through to customers, increased prices of green coffee generally result in increased net sales, irrespective of sales volume. Â The supply and price of coffee beans are subject to volatility and are influenced by numerous factors which are beyond our control. Historically, we have used, and intend to continue to use in a limited capacity, short-term coffee futures and options contracts primarily for the purpose of partially hedging the effects of changing green coffee prices, as further explained in Note 2 of the Notes to the Consolidated Financial Statements in this Annual Report. In addition, we acquired, and expect to continue to acquire, futures contracts with longer terms, generally three to four months, primarily for the purpose of guaranteeing an adequate supply of green coffee. Realized and unrealized gains or losses on options and futures contracts are reflected in our cost of sales. Gains on options and futures contracts reduce our cost of sales and losses on options and futures contracts increase our cost of sales. The use of these derivative financial instruments has generally enabled us to mitigate the effect of changing prices. We believe that, in normal economic times, our hedging policies remain a vital element to our business model not only in controlling our cost of sales, but also giving us the flexibility to obtain the inventory necessary to continue to grow our sales while trying to minimize margin compression during a time of historically high coffee prices. However, no strategy can entirely eliminate pricing risks and we generally remain exposed to losses on futures contracts when prices decline significantly in a short period of time, and we would generally remain exposed to supply risk in the event of non-performance by the counterparties to any of our futures contracts. Although we have had net gains on options and futures contracts in the past, we have incurred significant losses on options and futures contracts during some recent reporting periods. In these cases, our cost of sales has increased, resulting in a decrease in our profitability or increase our losses. Such losses have and could in the future materially increase our cost of sales and materially decrease our profitability and adversely affect our stock price. See â€œItem 1A â€“ Risk Factors - If our hedging policy is not effective, we may not be able to control our coffee costs, we may be forced to pay greater than market value for green coffee and our profitability may be reduced.â€ Failure to properly design and implement an effective hedging strategy may materially adversely affect our business and operating results. If the hedges that we enter do not adequately offset the risks of coffee bean price volatility or our hedges result in losses, our cost of sales may increase, resulting in a decrease in profitability or increased losses. As previously announced, as a result of the volatile nature of the commodities markets, we have and are continuing to scale back our use of hedging and short-term trading of coffee futures and options contracts, and intend to continue to use these practices in a limited capacity going forward. Â Recent Events Â See description of recent events of the Company in Item 1 â€“ â€œRecent Developmentsâ€. Â Critical Accounting Policies and Estimates Â We prepare our consolidated financial statements in accordance with U.S. Generally Accepted Accounting Principles (â€œGAAPâ€). Our significant accounting policies are described in Note 2 â€“ Summary of Significant Accounting Policies to our consolidated financial statements attached hereto. We believe the following critical accounting policies involve the most significant judgements and estimates used in the preparation of our consolidated financial statements. Â We recognize revenue in accordance with the five-step model as prescribed by the Financial Accounting Standards Board (â€œFASBâ€) Accounting Codification (â€œASCâ€) Topic 606 (â€œASC 606â€) in which we evaluate the transfer of promised goods or services and recognizes revenue when our customer obtains control of promised goods or services in an amount that reflects the consideration which we expect to be entitled to receive in exchange for those goods or services. To determine revenue recognition for the arrangements that we determine are within the scope of ASC 606, we perform the following five steps: (1) identify the contract(s) with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract and (5) recognize revenue when (or as) the entity satisfies a performance obligation. Â 21 Â Â We have intangible assets consisting of our customer lists and relationships and trademarks acquired from Comfort Foods, OPTCO and SONO. At October 31, 2024 our balance sheet reflected intangible assets as set forth below: Â Â Â October 31, 2024Â Customer list and relationships, netÂ $154,250Â Trademarks and tradenamesÂ Â 327,000Â Â Â Â Â Â Â Â $481,250Â Â The trademarks which are deemed to have indefinite lives are subject to annual impairment tests. We assess the potential impairment of indefinite lived intangible assets annually and on an interim basis whenever events or changes in circumstances indicate that the carrying value may not be recoverable. Upon completion of such review, if impairment is found to have occurred, a corresponding charge will be recorded. The value assigned to the customer list and relationships is being amortized over a twenty-year period and a recoverability test is performed whenever events or changes in circumstances indicate that the carrying value may not be recoverable. Â Because we are a single reporting unit, we used a hybrid approach to determine our fair market value, which included an income approach to conduct the annual impairment assessment. Indefinite lived intangible assets are tested annually at the end of each fiscal year to determine whether they have been impaired. Upon completion of each annual review, there can be no assurance that a material charge will not be recorded. Impairment testing is required more often than annually if an event or circumstance indicates that an impairment or decline in value may have occurred. Â Â RESULTS OF OPERATIONS Â Year Ended October 31, 2024 (Fiscal Year 2024) Compared to the Year Ended October 31, 2023 (Fiscal Year 2023) Â Net Sales. Net sales totaled $78,562,298 for the fiscal year ended October 31, 2024, an increase of $10,388,894, or 15%, from $68,173,404 for the fiscal year ended October 31, 2023. The increase in net sales was due to an increase of sales to our legacy customers along with incremental sales to several significant new customers during the second half of the year. Â Cost of Sales. Cost of sales for the fiscal year ended October 31, 2024 was $62,520,529, or 80% of net sales, as compared to $57,214,382, or 84% of net sales, for the fiscal year ended October 31, 2023. Cost of sales consists primarily of the cost of green coffee and packaging materials and realized and unrealized gains or losses on hedging activity. For the fiscal year ended October 31, 2024, the net result of our hedging activities resulted in a gain of approximately $1.6 million, and for the fiscal year ended October 31, 2023, the net result of our hedging activities resulted in a loss of approximately $189,000. The increase in the cost of sales was due to higher sales volume, salaries and packaging materials offset by the hedging activities discussed above. Â Gross Profit. Gross profit for the fiscal year ended October 31, 2024 was $16,041,769 an increase of $5,082,747 from $10,959,022 for the fiscal year ended October 31, 2023. Gross profit as a percentage of net sales increased to 20% for the fiscal year ended October 31, 2024, from 16% for the fiscal year ended October 31, 2023. The increase in gross profit percentage was attributable to higher sales volume during the current year. Â Operating Expenses. Total operating expenses increased by $787,494 to $13,078,211 for the fiscal year ended October 31, 2024, from $12,290,717 for the fiscal year ended October 31, 2023. Selling and administrative expenses increased from $11,680,782 for the year ended October 31, 2023, to $12,457,268 for the fiscal year ended October 31, 2024. Officersâ€™ salaries increased from $609,935 for the fiscal year ended October 31, 2023 to $620,943 for the fiscal year ended October 31, 2024. Operating expenses increased primarily due to an increase in freight charges relating to our increase in sales. Â 22 Â Â Other Income (Expense). Other income for the fiscal year ended October 31, 2024 was $104,341, a decrease of $123,558 from other income of $227,899 for the fiscal year ended October 31, 2023. The decrease in other income of $123,558 was attributable to other income in the prior year of $634,181 due to an insurance claim and a $650,000 gain from the sale of an investment offset by a decrease of $322,961 of interest expense, decrease from a loss from equity method investments of $511,878, and an increase from the gain from an extinguishment of a lease of $210,567 in the current year. Â Income Before Provision For Income Taxes. We had an income of $3,135,145 before income taxes for the fiscal year ended October 31, 2024 compared to a loss of $1,103,796 for the fiscal year ended October 31, 2023, resulting in a net change of $4,238,941 for the year ended October 31, 2024. Â Income Taxes. Our expense for income taxes for the fiscal year ended October 31, 2024 totaled $849,885, compared to a benefit of $268,220 for the fiscal year ended October 31, 2023. The change was attributable to the difference in the income for the fiscal year ended October 31, 2024 versus the fiscal year ended October 31, 2023. Â Net Income (Loss). We had net income of $2.2 million, or $0.39 of per share basic and diluted, for the fiscal year ended October 31, 2024 compared to a net loss of ($835,576), or ($0.15) per share basic and diluted, for the fiscal year ended October 31, 2023. The decrease in net loss was due to our results of operations as described above. Â Liquidity and Capital Resources Â As of October 31, 2024, we had working capital of $21,526,983, which represented a $2,926,721 increase from our working capital of $18,600,262 as of October 31, 2023. Our working capital increase was primarily due to the outstanding balance on our line of credit of $0 as of October 31, 2024, compared to $9,620,000 as of October 31, 2023. Â On April 25, 2017 we and OPTCO (together with us, collectively referred to herein as the â€œBorrowersâ€) entered into an Amended and Restated Loan and Security Agreement (the â€œA&R Loan Agreementâ€) and Amended and Restated Loan Facility (the â€œA&R Loan Facilityâ€) with Sterling National Bank (â€œSterlingâ€), which was later acquired by Webster Financial Corp. (â€œWebsterâ€), which consolidated (i) the financing agreement between us and Sterling, dated February 17, 2009, as modified, (the â€œCompany Financing Agreementâ€) and (ii) the financing agreement between us, as guarantor, OPTCO and Sterling, dated March 10, 2015 (the â€œOPTCO Financing Agreementâ€), amongst other things. Â On March 17, 2022, we reached an agreement for a new loan modification agreement and credit facility which extended the maturity date to June 29, 2022. All other terms of the A&R Loan Agreement and A&R Loan Facility remained the same. Â On June 28, 2022, we reached an agreement for a new loan modification agreement and credit facility with Webster. The terms of the new agreement, among other things: (i) provided for a new maturity date of June 30, 2024, and (ii) changed the interest rate per annum to SOFR plus 1.75% (with such interest rate not to be lower than 3.50%). All other terms of the A&R Loan Agreement and A&R Loan Facility remained the same. Â On June 27, 2024, we reached an agreement for a new loan modification agreement with Webster which (i) provided for a new loan maturity date of June 29, 2025, (ii) provided that the applicable margin requirement for any revolving loan outstanding under the A&R Loan Agreement to 2.25%, (iii) provided that the maximum facility amount shall be $10,000,000 and (iv) to adjusted certain definitions and terms related to the borrowing base and leverage ratios applicable to the A&R Loan Agreement. Â For the fiscal year ended October 31, 2024, our operating activities provided net cash of $5,431,211 as compared to the fiscal year ended October 31, 2023 when operating activities used net cash of $652,083. The increased cash flow from operations for the fiscal year ended October 31, 2024 was primarily due to our increased net income. Â 23 Â Â For the fiscal year ended October 31, 2024, our investing activities provided net cash of $2,843,069 as compared to the fiscal year ended October 31, 2023 when net cash used by investing activities was $857,760. The increase in our uses of cash in investing activities was due to our proceeds from the sale of our investment during the fiscal year ended October 31, 2024. Â For the fiscal year ended October 31, 2024 our financing activities had net cash used of $9,627,234 compared to net cash provided by financing activities of $423,781 for the fiscal year ended October 31, 2023. The change in cash flow from financing activities for the fiscal year ended October 31, 2024 was primarily due to our pay down of our line of credit. Â We expect to fund our operations, including paying our liabilities, funding capital expenditures and making required payments on our indebtedness, through October 31, 2025 with cash provided by operating activities and the use of our credit facility. Â ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK Â Not applicable. Â ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA Â See pages F-1 through F-22 following the Exhibit Index of this Annual Report on Form 10-K. Â ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE Â None. Â ITEM 9A. CONTROLS AND PROCEDURES Â Evaluation of Disclosure Controls and Procedures. Management, which includes our President, Chief Executive Officer and Chief Financial Officer, has evaluated the effectiveness of our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) of the Securities Exchange Act of 1934, as amended (the â€œExchange Actâ€)) as of the end of the period covered by this Annual Report. Based upon that evaluation, our President, Chief Executive Officer and Chief Financial Officer concluded that the disclosure controls and procedures were not effective. We believe the financial information presented herein is materially correct and fairly presents the financial position and operating results of the fiscal year ended October 31, 2024 in accordance with U.S. GAAP. Â Management Report on Internal Control Over Financial Reporting. Our management is responsible for establishing and maintaining adequate internal control over our financial reporting. Internal control over financial reporting is defined in Rules 13a-15(f) and 15d-15(f) promulgated under the Exchange Act as a process designed by, or under the supervision of, our executive management and effected by our board of directors, to provide reasonable assurance regarding the reliability of financial reporting and the preparations of financial statements for external purposes in accordance with U.S. GAAP. Based on this assessment, our management has determined that our internal control over financial reporting was not effective as of October 31, 2024 and the periods covered under this Annual Report on Form 10-K due to the material weaknesses described below. A material weakness is a control deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entityâ€™s financial statements will not be prevented or detected and corrected on a timely basis. Â 24 Â Â We determined that our controls were inadequate to prevent and detect misstatements of quantities of inventory at one of our subsidiaries. Accordingly, management has determined that this control deficiency constituted a material weakness. Â We determined that there were inappropriate system access controls over the financial reporting system. These controls were not designed to prevent or detect unauthorized changes to source information or implement an appropriate level of segregation of duties. Accordingly, management has determined that this control deficiency constituted a material weakness. Â We determined that we lacked adequate controls with respect to identifying and accounting for material contracts. This was evidenced by our failure to properly identify and account for a material lease amendment. Accordingly, management has determined that this was a control deficiency that constituted a material weakness. Â We determined that we lacked adequate controls with respect to physical custody of certain hardware, electronic and hard copy records of Generations Coffee and its component operation known as Steep and Brew following the Company relocation or vacating of certain premises used in the operations of that business unit. Accordingly, management has determined that this is a control deficiency that constituted a material weakness. Â We concluded that we lacked adequate controls with respect to the preparation and review of journal entries and account reconciliations during the year-end financial statement closing process. Accordingly, management has determined that this control deficiency constituted a material weakness. Â We concluded, after discussion with management, that our financial statements inaccurately accounted for certain intercompany eliminations in our consolidated statements of operations for the fiscal year ended

October 31, 2020. As a result, we determined that there was an overstatement of net sales and cost of sales in the consolidated statement of operations of approximately $8.3 million in our financial statements during the fiscal year ended October 31, 2020, which required a restatement of the previously issued financial statements for the fiscal year ended October 31, 2020. This was due to inadequate design and implementation of controls to evaluate and monitor the presentation and compliance with accounting principles generally accepted in the United States of America related to the statement of operations. Accordingly, management has determined that this control deficiency constituted a material weakness. Â We concluded that we lacked adequate controls with respect to recording year end accruals for vendor liabilities and properly calculating required loan covenants. Accordingly, management has determined that this control deficiency constituted a material weakness. Â Notwithstanding these material weaknesses, management has concluded that our audited financial statements included in this Annual Report on Form 10-K are fairly stated in all material respects in accordance with GAAP for each of the periods. Â Remediation Plan for the Material Weakness Â To remediate the material weaknesses identified above, we are initiating controls and procedures in order to: Â Â â— educating control owners concerning the principles and requirements of each control, with a focus on those related to user access to our financial reporting systems impacting financial reporting; Â 25 Â Â Â â— developing and maintaining documentation to promote knowledge transfer upon personnel and function changes; Â Â Â Â â— developing enhanced controls and reviews related to our financial reporting systems; Â Â Â Â â— performing an in-depth analysis of who should have access to perform key functions within our financial reporting system that impact financial reporting and redesigning aspects of the system to better allow the access rights to be implemented; Â Â Â Â â— cross referencing analysis to be completed on a quarterly basis; and Â Â Â Â â— implementing additional levels of internal review of financial statements and any adjustments made thereto. Â The material weaknesses identified above will not be considered remediated until our remediation efforts have been fully implemented and we have concluded that these controls are operating effectively. Â Management does not expect that our internal control over financial reporting will prevent or detect all errors and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control systems are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Because of the inherent limitations in a cost-effective control system, no evaluation of internal control over financial reporting can provide absolute assurance that misstatements due to error or fraud will not occur or that all control issues and instances of fraud, if any, have been or will be detected. Â Changes in Control Over Financial Reporting. Based on the evaluation of our management and except as described above, we believe that there were no changes in our internal control over financial reporting that occurred during the quarter ended October 31, 2024 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. Â Attestation Report of the Registered Public Accounting Firm. This annual report does not include an attestation report of our registered public accounting firm regarding internal control over financial reporting. Managementâ€™s report was not subject to attestation by our registered public accounting firm pursuant to the Dodd-Frank Wall Street Protection Act that permits us to provide only managementâ€™s report in this annual report. Â ITEM 9B. OTHER INFORMATION Â None. Â ITEM 9C. DISCLOSURES REGARDING FOREIGN JURISDICTIONS THAT PREVENT INSPECTIONS Â None. Â PART III Â ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE Â Information About our Board of Directors and Management Â Name Â Age(1) Â Term Expires Â Position(s) Held With Coffee Holding Â Director Since Andrew Gordon Â 63 Â 2027 Â President, Chief Executive Officer, Chief Financial Officer, Treasurer and Director Â 1997 Daniel Dwyer Â 68 Â 2027 Â Director Â 1998 Barry Knepper Â 74 Â 2027 Â Director Â 2005 Gerard DeCapua Â 63 Â 2025 Â Director Â 1997 George F. Thomas Â 76 Â 2025 Â Director Â 2016 David Gordon Â 59 Â 2026 Â Executive Vice President â€” Operations, Secretary and Director Â 1995 John Rotelli Â 66 Â 2026 Â Director Â 2005 Â (1) As of January 22, 2025 Â 26 Â Â The principal occupation and business experience of each director are set forth below. Unless otherwise indicated, each of the following persons has held his present position for at least the last five years. Â Andrew Gordon has been the Chief Executive Officer, President, Treasurer and a director of Coffee Holding since 1997 and its Chief Financial Officer since November 2004. He is responsible for managing Coffee Holdingâ€™s overall business and has worked for Coffee Holding for over 37 years, previously as a Vice President from 1993 to 1997. Mr. Gordon has worked in all capacities of Coffee Holdingâ€™s business and serves as the direct contact with its major private label accounts. Mr. Gordon received his Bachelor of Business Administration degree from Emory University. He is the brother of David Gordon. Through his experience as President and Chief Executive Officer of the Company, as well as his over 35 years of service with the Company, Mr. Gordon has demonstrated the requisite qualifications and skills necessary to serve as an effective director. We believe Mr. Gordonâ€™s extensive experience with, and institutional knowledge of, Coffee Holding and the industry is an integral contribution to Coffee Holdingâ€™s current successes and its ability to grow and flourish in the industry. Â Daniel Dwyer has served as a director of Coffee Holding since 1998. Mr. Dwyer was the Chief Executive Officer at Rothfos Corporation, a green coffee bean supplier, and prior to that, had been a senior coffee trader at Rothfos, since 1995. Mr. Dwyer was responsible for our account with Rothfos. We believe that Mr. Dwyerâ€™s experience with the coffee industry will enable him to provide the Board with beneficial insight for Coffee Holdingâ€™s business development and strategy. Â Barry Knepper has served as a director of Coffee Holding since 2005. From July 2004 to the present, Mr. Knepper has been the President and Chief Executive Officer of Royalty Recovery Group, Inc., management consultant and auditors. Mr. Knepper was the Chief Financial Officer for TruFoods Corporation, a growth oriented franchise management company from April 2001 through June 2004. From January 2000 through March 2001, he was the Chief Financial Officer of Offline Entertainment, an early stage television and motion picture production company. From 1982 through 1999, he served as the Chief Financial Officer of Unitel Video, Inc., a formerly publicly-traded nationwide high tech service company in the television, film and new media fields. We believe that Mr. Knepperâ€™s diversified financial, accounting and business expertise provide him with the qualifications and skills to serve as a director. Â Gerard DeCapua has served as a director of Coffee Holding since 1997. Mr. DeCapua has had his own law practice in Rockville Centre, New York since 1986. Mr. DeCapua received his law degree from Pace University. We believe that Mr. DeCapuaâ€™s legal experience brings significant knowledge regarding the legal issues Coffee Holding faces and provide him with the skills and qualifications to serve as a director. Â George F. Thomas has served as a director of Coffee Holding since February 2016. Mr. Thomas has over 38 years of domestic and international corporate business experience in top management positions. Since February 2007, Mr. Thomas has served as a Principal at Radix Consulting Corporation, a consulting firm which provides specialized advice in the field of electronic payments. From 1981 through 2007, Mr. Thomas served in a number of positions at The Clearing House Payments Company L.L.C., a limited liability company which operates electronic payment systems, including such positions as Executive Vice President of the Payments Services Division, President of the Electronic Payments Network, Senior Vice President of Business Development and Information Technology and Vice President of Technical Services and Systems Development. Since 2007, Mr. Thomas has served as a director of eGistics, Inc., a provider of cloud-based document and data management solutions which was acquired by Top Image Systems, Ltd. in 2014. We believe that Mr. Thomasâ€™ financial and business experience provide him with the qualifications and skills to serve as a director. Â David Gordon has been the Executive Vice President â€” Operations, Secretary and a director of Coffee Holding since 1995. He is responsible for managing all aspects of Coffee Holdingâ€™s roasting and blending operations, including quality control, and has worked for Coffee Holding for 39 years, previously as an Operating Manager from 1989 to 1995. He is a charter member of the Specialty Coffee Association of America, or SCAA. Mr. Gordon attended Baruch College in New York City. He is the brother of Andrew Gordon. Through his 38 years of service with the Company, Mr. Gordon has demonstrated the requisite qualifications and skills necessary to serve as an effective director. We believe Mr. Gordonâ€™s extensive institutional knowledge and leadership are invaluable to Coffee Holdingâ€™s current and future successes. Mr. Gordonâ€™s leadership, as demonstrated by the launch of the Specialty Green segment of the business as well as the founding of the SCAA, is a valuable resource for Coffee Holdingâ€™s business development and future strategy. Â 27 Â Â John Rotelli has served as a director of Coffee Holding since 2005. Mr. Rotelli has over 40 years of experience in the green coffee industry business consisting of procurement from growing countries, every aspect of traffic and warehousing, quality analysis, and knowledge of both suppliers and competitors. Mr. Rotelli is currently the Vice President of L.J. Cooper Company, one of the largest green coffee brokers and agents in North America. He also formerly served as a director of the Green Coffee Association. Mr. Rotelliâ€™s industry and business experience provides the Board with valuable expertise within the coffee industry as well as beneficial relationships that can help form new beneficial relationships for Coffee Holding. Â Family Relationships Â Andrew Gordon and David Gordon are brothers. Other than Messrs. Gordon, there are no family relationships among any of the directors or executive officers. Â Corporate Governance Â The Board oversees our business and monitors the performance of our management. In accordance with our corporate governance procedures, the Board does not involve itself in the day-to-day operations of Coffee Holding. Our executive officers and management oversee our day-to-day operations. Our directors fulfill their duties and responsibilities by attending meetings of the Board, which are usually held on a quarterly basis. Our directors also discuss business and other matters with other key executives and our principal external advisers (legal counsel, auditors, financial advisors and other consultants). Â The Board held one meeting during the fiscal year ended October 31, 2024. Except as set forth below, each director serving during the fiscal year ended October 31, 2024 attended at least 75 percent of the meetings of the Board, plus meetings of committees on which each such director served during the fiscal year ended October 31, 2024. Barry Knepper did not attend at least 75 percent of the meetings of the Board during the fiscal year ended October 31, 2024. Â Coffee Holding is committed to establishing and maintaining high standards of corporate governance. Our executive officers and the Board have worked together to construct a comprehensive set of corporate governance initiatives that we believe will serve the long-term interests of our stockholders and employees. We believe these initiatives comply fully with the Sarbanes-Oxley Act of 2002 and the rules and regulations of the SEC adopted thereunder. In addition, we believe our corporate governance initiatives fully comply with the rules of the Nasdaq Stock Market LLC (â€œNasdaqâ€). The Board will continue to evaluate, and improve upon as appropriate, our corporate governance principles and policies. Â Board Leadership Structure and Role in Risk Oversight Â Andrew Gordon serves as both our principal executive officer and chairman at the pleasure of the Board. The directors have determined that Mr. Gordonâ€™s experience in our industry and in corporate transactions, and his personal commitment to Coffee Holding as an investor and employee, make him uniquely qualified to supervise our operations and to execute our business strategies. The Board is also cognizant of Coffee Holdingâ€™s relatively small size compared to its publicly traded competitors. We do not have a lead independent director. Managementâ€™s activities are monitored by standing committees of the Board, principally the Audit Committee, the Compensation Committee and the Nominating and Corporate Governance Committee. Each of these committees is comprised solely of independent directors. For these reasons, the Board deems this leadership structure appropriate for us. Â 28 Â Â Code of Ethics Â The Board has adopted a Code of Conduct and Ethics that applies to each of our directors, officers and employees. The Code of Conduct and Ethics sets forth our policies and expectations on a number of topics, including: Â Â â— Acceptance of gifts; Â â— Financial responsibility regarding both personal and business affairs, including transactions with Coffee Holding; Â â— Personal conduct, including ethical behavior and outside employment and other activities; Â â— Affiliated transactions, including separate identities and usurpation of corporate opportunities; Â â— Preservation and accuracy of Coffee Holdingâ€™s records; Â â— Compliance with laws, including insider trading compliance; Â â— Preservation of confidential information relating to our business and that of our clients; Â â— Conflicts of interest; Â â— The safeguarding and proper use of our assets and institutional property; Â â— Code administration and enforcement; Â â— Reporting, investigating and resolving of all code violations; and Â â— Code-related training, certification of compliance and maintenance of code-related records. Â The Audit Committee of our Board reviews the Code of Conduct and Ethics on a regular basis, and will propose or adopt additions or amendments to the Code of Conduct and Ethics as appropriate. The Code of Conduct and Ethics is available on our website at www.coffeeholding.com under â€œInvestor Relations - Corporate Governance.â€ A copy of the Code of Conduct and Ethics may also be obtained free of charge by sending a written request to: Â David Gordon, Secretary Coffee Holding Co., Inc. 3475 Victory Boulevard Staten Island, NY 10314 Â We intend to satisfy the disclosure requirement under Section 5.05(c) of Form 8-K regarding an amendment to, or waiver from, a provision of our Code of Ethics by posting such information on our website. Â Independent Directors Â Our Board currently consists of seven directors, four of whom our Board has determined are independent directors. The standards relied on by the Board in affirmatively determining whether a director is â€œindependent,â€ in compliance with Nasdaqâ€™s rules, are comprised of those objective standards set forth in the rules promulgated by Nasdaq. The Board is responsible for ensuring that independent directors do not have a relationship that, in the opinion of the Board, would interfere with the exercise of independent judgment in carrying out the responsibilities of a director. Â The Board has determined that Gerard DeCapua, Barry Knepper, John Rotelli and George F. Thomas, comprising a majority of the Board, are â€œindependentâ€ directors under Nasdaqâ€™s rules. Â Nasdaqâ€™s rules, as well as SEC rules, impose additional independence requirements for all members of the Audit Committee. Specifically, in addition to the â€œindependenceâ€ requirements discussed above, â€œindependentâ€ audit committee members must: (1) not accept, directly or indirectly, any consulting, advisory, or other compensatory fees from Coffee Holding or any subsidiary of Coffee Holding other than in the memberâ€™s capacity as a member of the Board and any Board committee; (2) not be an affiliated person of Coffee Holding or any subsidiary of Coffee Holding; and (3) not have participated in the preparation of the financial statements of Coffee Holding or any current subsidiary of Coffee Holding at any time during the past three years. In addition, Nasdaqâ€™s rules require that all audit committee members be able to read and understand fundamental financial statements, including Coffee Holdingâ€™s balance sheet, income statement, and cash flow statement. The Board believes that the current members of the Audit Committee meet these additional standards. Â 29 Â Â Furthermore, at least one member of the Audit Committee must be financially sophisticated, in that he or she has past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individualâ€™s financial sophistication, including but not limited to being or having been a chief executive officer, chief financial officer, other senior officer with financial oversight responsibilities. Additionally, the SEC requires that Coffee Holding disclose whether the Audit Committee has, and will continue to have, at least one member who is a â€œfinancial expert.â€ The Board has determined that Barry Knepper meets the SECâ€™s definition of an audit committee financial expert. Â Committees of the Board Â The Board of Coffee Holding has established the following committees: Â Audit Committee. The Audit Committee oversees and monitors our financial reporting process and internal control system, reviews and evaluates the audit performed by our registered independent public accountants and reports to the Board any substantive issues found during the audit. The Audit Committee is directly responsible for the appointment, compensation and oversight of the work of our registered independent public accountants. The Audit Committee reviews and approves all transactions with affiliated parties. The Board has adopted a written charter for the Audit Committee, which is available on our website at www.coffeeholding.com under â€œInvestor Relations - Corporate Governance.â€ All members of the Audit Committee are independent directors as defined under Nasdaqâ€™s listing standards. Gerard DeCapua, Barry Knepper and George F. Thomas serve as members of the Audit Committee with Barry Knepper serving as its chairman. The Board has determined that Barry Knepper qualifies as an audit committee financial expert as that term is defined by SEC regulations. The Audit Committee held four meetings during the fiscal year ended October 31, 2024, and acted by written consent on two occasions. Â Compensation Committee. The Compensation Committee provides advice and makes recommendations to the Board in the areas of employee salaries, benefit programs and director compensation. The Compensation Committee also reviews the compensation of the President and Chief Executive Officer of Coffee Holding and makes recommendations in that regard to the Board as a whole. The Board has adopted a written charter for the Compensation Committee, which is available on our website at www.coffeeholding.com under â€œInvestor Relations - Corporate Governance.â€ All members of the Compensation Committee are independent directors as defined under Nasdaqâ€™s listing standards. Barry Knepper, John Rotelli and George F. Thomas serve as members of the Compensation Committee, with John Rotelli serving as its chairman. The Compensation Committee held one meeting during the fiscal year ended October 31, 2024, and acted by written consent once. Â Nominating and Corporate Governance Committee. The Nominating and Corporate Governance Committee nominates individuals to be elected to the full Board by our stockholders. The Nominating and Corporate Governance Committee considers recommendations from stockholders if submitted in a timely manner in accordance with the procedures set forth in Article II, Section 11 of our Bylaws and applies the same criteria to all persons being considered. All members of the Nominating and Corporate Governance Committee are independent directors as defined under the Nasdaq listing standards. Gerard DeCapua, John Rotelli and George F. Thomas serve as members of the Nominating and Corporate Governance Committee, with Gerard DeCapua serving as its chairman. The Board has adopted a written charter for the Nominating and Corporate Governance Committee, which is available on our website at www.coffeeholding.com under â€œInvestor Relations â€“ Corporate Governance.â€ The Nominating and Corporate Governance Committee held one meeting during the fiscal year ended October 31, 2024, and acted by written consent once. Â There are no minimum qualifications that must be met by a Nominating and Corporate Governance Committee-recommended nominee. It is the policy of the Nominating and Corporate Governance Committee to recommend individuals as director nominees who have the highest personal and professional integrity, who have demonstrated exceptional ability and judgment and who will be most effective, in conjunction with the other members of the Board, in collectively serving the long-term interests of our stockholders. Â Stockholder Communication with the Board of Directors and Attendance at Annual Meetings Â The Board maintains a process for stockholders to communicate with the Board and its committees. Stockholders of Coffee Holding and other interested persons may communicate with the Board or the chairperson of the Audit Committee, Compensation Committee or Nominating and Corporate Governance Committee by writing to the Secretary of Coffee Holding at 3475 Victory Boulevard, Staten Island, NY 10314. All communications that relate to matters that are within the scope of the responsibilities of the Board will be presented to the Board no later than the next regularly scheduled meeting. Communications that relate to matters that are within the responsibility of one of the Board committees will be forwarded to the chairperson of the appropriate committee. Communications that relate to ordinary business matters that are not within the scope of the Boardâ€™s responsibilities, such as customer complaints, will be forwarded to the appropriate officer. Solicitations, junk mail and obviously frivolous or inappropriate communications will not be forwarded, but will be made available to any director who wishes to review them. Â Directors are expected to prepare themselves for and attend all Board meetings, the Annual Meeting of Stockholders and the meetings of the committees on which they serve, with the understanding that, on occasion, a director may be unable to attend a meeting. All of our directors who served as directors during the 2024 fiscal year attended the 2024 Annual Meeting of Stockholders. Â 30 Â Â ITEM 11. EXECUTIVE COMPENSATION Â The summary compensation table below summarizes information concerning compensation for the fiscal years ended October 31, 2024 and 2023 of the individuals who served as President, Chief Executive Officer, Chief Financial Officer and Treasurer (Andrew Gordon) and Executive Vice President â€” Operations and Secretary (David Gordon). We refer to these individuals as the â€œNamed Executive Officers.â€ Â SUMMARY COMPENSATION TABLE Â The following table sets forth information with respect to the compensation of our Named Executive Officers for services in all capacities to us and our subsidiaries. Â Name and Principal PositionÂ YearÂ Â Salary(1) ($)Â Â Bonus ($)Â Â Stock Option Awards ($)Â Â Non-Equity Incentive Plan Compensation ($)Â Â Nonqualified Deferred Compensation Earnings ($)Â Â All Other Compensation(2) ($)Â Â Total ($)Â Andrew Gordon,Â Â 2024Â Â Â 288,000Â Â Â 20,000Â Â Â 0Â Â Â 0Â Â Â 0Â Â Â 36,432Â Â Â 344,432Â President, Chief Executive Officer, Chief Financial Officer and TreasurerÂ Â 2023Â Â Â 304,535Â Â Â 20,000Â Â Â 0Â Â Â 0Â Â Â 0Â Â Â 55,111Â Â Â 379,646Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â David Gordon, Executive Vice President â€“Â Â 2024Â Â Â 268,000Â Â Â 15,000Â Â Â 0Â Â Â 0Â Â Â 0Â Â Â 69,684Â Â Â Â 352,684Â Operations and SecretaryÂ Â 2023Â Â Â 270,400Â Â Â 0Â Â Â 0Â Â Â 0Â Â Â 0Â Â Â 73,138Â Â Â 358,538Â Â (1) The figures shown represent amounts earned for the fiscal year, whether or not actually paid during such year. Â Â (2) The Named Executive Officers participate in certain group life, health, disability insurance and medical reimbursement plans, not disclosed in the Summary Compensation Table, that are generally available to salaried employees and do not discriminate in scope, terms and operation. The figures shown for Andrew Gordon include $10,996 and $10,279 in employer contributions to the 401(k) plan for 2024 and 2023, respectively; life insurance premiums of $0 and $0 for 2024 and 2023, respectively, business car expenses of $0 and $22,227 for 2024 and 2023, respectively, and health insurance premiums of $25,436 and $22,605 for 2024 and 2023, respectively. The figures shown for David Gordon include $9,554 and $14,256 for business car expenses in 2024 and 2023, respectively; $7,951 and $8,680 in employer contributions to the 401(k) plan for 2024 and 2023, respectively, life insurance premiums of $0 and $3,000 for 2024 and 2023, respectively, and health insurance premiums of $52,179 and $47,202 for 2024 and 2023, respectively. Â 31 Â Â Narrative to Summary Compensation Table Â Overview Â Our Compensation Committee has responsibility for establishing, implementing and monitoring adherence with our compensation philosophy. In that regard, the Compensation Committee provides advice and makes recommendations to the Board in the areas of employee salaries and benefit programs. The Compensation Committee ensures that the total compensation paid to our executive leadership team is fair and reasonable. Generally, the types of compensation and benefits provided to members of the executive leadership team, including the Named Executive Officers, are similar to those provided to our other officers and employees. Â Compensation Components Â Our compensation program for Named Executive Officers consists generally of base salary, annual bonuses and equity-based incentive compensation. These elements are intended to provide an overall compensation package that is commensurate with our financial resources, that is appropriate to assure the retention of experienced management personnel, and that aligns their financial interests with those of our stockholders. We pay our Named Executive Officers commensurate with their experience and responsibilities. Â Base Salary. Each of our Named Executive Officers receives a base salary to compensate him for services performed during the year. The base salaries of our Named Executive Officers are established annually by the Board upon recommendation by the Compensation Committee. When determining the base salary for each of our Named Executive Officers, the Compensation Committee considers the performance of the Named Executive Officer, the duties of the Named Executive Officer, the experience of the Named Executive Officer in his position and salary levels of the companies in our peer group. Salary levels are also intended to reflect our financial performance. We have entered into employment agreements with each of the Named Executive Officers that provide for minimum annual base salaries. The Named Executive Officers are eligible for annual increases in their base salaries as a result of company performance, individual performance and any added responsibility since their last salary increase. Â Annual Bonus. Our Named Executive Officers are eligible to receive annual cash bonuses. These bonuses are intended to reward the achievement of corporate goals and individual performance objectives. The bonus levels are intended to be competitive with those typically paid by the companies in our peer group and commensurate with the Named Executive Officersâ€™ successful execution of duties and responsibilities. Â Equity Compensation. At the 2013 Annual Meeting of Stockholders, our stockholders approved the 2013 Equity Compensation Plan. Through the 2013 Equity Compensation Plan, we provide our employees, including our Named Executive Officers, with equity incentives that help align their interests with those of our stockholders by tying the value delivered to our Named Executive Officers to the value of our shares of common stock. We also believe that stock option grants to our Named Executive Officers provide them with long-term incentives that will aid in retaining executive talent by providing opportunities to be compensated through the Companyâ€™s performance and rewarding executives for creating shareholder value over the long-term. Â As the 2013 Equity Compensation Plan does not allow for grants to be made after the 10th anniversary of the plan, no new grants have been permitted since February 2023 and, therefore, during the years ended October 31, 2024, and October 31, 2023 we did not grant any stock option awards to the Named Executive Officers. Â 32 Â Â Implementation for Fiscal Year 2024 Â For the 2024 fiscal year, Andrew Gordon received a base salary of $288,000 and an annual bonus of $20,000. David Gordon received a base salary of $268,000 and an annual bonus of $15,000. Â Compensation Decision-Making Policies and Procedures Â Decision-Making and Policy-Making. As a Nasdaq listed company, we must observe governance standards that require executive officer compensation decisions to be made by the independent director members of our Board or by a committee of independent directors. Consistent with these requirements, our Board has established a Compensation Committee which is comprised entirely of independent directors. Â The Compensation Committee provides advice and makes recommendations to our Board in the areas of employee salaries and benefit programs. Compensation may consist of three components: (1) base salary; (2) bonuses; and (3) long-term incentives (e.g., deferred compensation and fringe benefits). Â The Compensation Committee generally meets at least once each year or acts by written consent. It considers the expectations of the Chief Executive Officer with respect to his own compensation and his recommendations with respect to the compensation of more junior executive officers, as well as empirical data on compensation practices at peer group companies. The Compensation Committee does not delegate its duties to others. Â Employment Agreements Â We have entered into employment agreements with Andrew Gordon to secure his continued service as President, Chief Executive Officer, Chief Financial Officer and Treasurer (the â€œAndrew Gordon Employment Agreementâ€) and with David Gordon to secure his continued service as Executive Vice President â€” Operations and Secretary (the â€œDavid Gordon Employment Agreementâ€, and together with the Andrew Gordon Employment Agreement, the â€œEmployment Agreementsâ€). These Employment Agreements have rolling five-year terms that each began on May 6, 2005. The term of the Employment Agreements may be converted to a fixed five-year term by the decision of our Board or the applicable executive. The Employment Agreements provide for minimum annual salaries, discretionary cash bonuses, and participation on generally applicable terms and conditions in other compensation and fringe benefit plans for the executive. The Employment Agreements also guarantee customary corporate indemnification and errors and omissions insurance coverage for the executives throughout the employment term and thereafter for so long as the executives are subject to liability for such service as an executive, to the extent permissible by the Nevada Revised Statutes. Â The terms of the Employment Agreements provide that each executive will be entitled to severance benefits if his employment is terminated without â€œcauseâ€ or if he resigns for â€œgood reasonâ€ or following a â€œchange in controlâ€ (as such terms will be defined in the Employment Agreements) equal to the value of the cash compensation and fringe benefits that he would have received if he had continued working for the remaining unexpired term of the agreement. The Employment Agreements also provide the executives with uninsured disability benefits. During the term of the Employment Agreements and, in case of discharge of such executive with â€œcauseâ€ or resignation by such executive without â€œgood reason,â€ for a period of one year thereafter, the executives are subject to (1) restrictions on competition with us; and (2) restrictions on the solicitation of our customers and employees. For all periods during and after the term of the employment agreements, the executives are subject to nondisclosure and restrictions relating to our confidential information and trade secrets. Â The Employment Agreements provide that in the event an executiveâ€™s employment is terminated in connection with a change in control under circumstances entitling him to severance benefits, and it is determined that the executive would be subject to a 20% excise tax imposed by Section 4999 of the Code which applies to certain â€œexcess parachute paymentsâ€ (the â€œExcise Taxâ€), we will pay the executive a â€œTax Indemnity Paymentâ€ such that the net amount received by the executive after payment of such Excise Tax, and any federal, Medicare and state and local income taxes and Excise Tax upon the Tax Indemnity Payment, will be equal to the payments the executive would have retained had there been no Excise Tax. The effect of this provision is that we, and not the executives, bear the financial cost of the Excise Tax. In accordance with Section 280G of the Code, we cannot claim a federal income tax deduction for payments subject to the Excise Tax, including the Tax Indemnity Payment. Â 33 Â Â Potential Payments Upon a Change of Control Â Under the 2013 Equity Compensation Plan, in the event of a change in control (as defined in the 2013 Equity Compensation Plan), the Compensation Committee may, at the time of the grant of an award provide for, among other things, the (i) accelerating or extending the time periods for exercising, vesting in, or realizing gain from any award, (ii) eliminating or modifying the performance or other conditions of an award, or (iii) providing for the cash settlement of an award for an equivalent cash value, as determined by the Compensation Committee. The Compensation Committee may, in its discretion and without the need for the consent of any recipient of an award, also take one or more of the following actions contingent upon the occurrence of a change in control: (a) cause any or all outstanding options and stock appreciation rights to become immediately exercisable, in whole or in part; (b) cause any other awards to become non-forfeitable, in whole or in part; (c) cancel any option or stock appreciation right in exchange for a substitute option; (d) cancel any award of restricted stock, restricted stock units, performance shares or performance units in exchange for a similar award of the capital stock of any successor corporation; (e) redeem any restricted stock, restricted stock unit, performance share or performance unit for cash and/or other substitute consideration with a value equal to the fair market value of an unrestricted share of our common stock on the date of the change in control; (f) cancel any option or stock appreciation right in exchange for cash and/or other substitute consideration based on the value of our common stock on the date of the change in control, and cancel any option or stock appreciation right without any payment if its exercise price exceeds the value of our common stock on the date of the change in control; or (g) make such other modifications, adjustments or amendments to outstanding awards as the Compensation Committee deems necessary or appropriate. To date, there have been 689,000 options granted under the 2013 Equity Compensation Plan to the Named Executive Officers. Â Other than the severance benefits described under â€œEmployment Agreementsâ€ and the potential payments described under â€œPotential Payments Upon a Change of Controlâ€ above, we do not maintain contracts, agreements, plans or arrangements that provide for payments to the Named Executive Officers at, following, or in connection with any termination of employment. Â Deferred Compensation Plan for Executive Officers Â In January 2005, we established the Coffee Holding Co., Inc. Non-Qualified Deferred Compensation Plan for Named Executive Officers. Currently, Andrew Gordon is the only participant in the plan. Each Named Executive Officer who participates in the plan may defer receipt of all or a portion of his annual cash compensation received from Coffee Holding. The deferred amounts are allocated to a deferral account and credited with interest according to the investment classifications made available by the Board. The plan is an unfunded, non-qualified plan that provides for distribution of the amounts deferred to participants or their designated beneficiaries upon the occurrence of certain events. The amounts deferred, and related investment earnings, are held in a corporate account for the benefit of participating Named Executive Officers until such amounts are distributed pursuant to the terms of the plan. Â The deferred compensation payable represents the liability due to the Chief Executive Officer of the Company. The amounts were $121,386 and $120,523 as of October 31, 2024, and October 31, 2023, respectively, and are included in Deposits and other amounts in the accompanying balance sheets. Â 34 Â Â Other Compensation and Benefits Â Retirement Savings, Health, and Welfare Benefits Â The Company has a 401(k) Retirement Plan, which covers all the full-time employees who have completed one year of service and have reached their 21st birthday. The Company matches 100% of the aggregate salary reduction contribution up to the first 3% of compensation and 50% of aggregate contribution of the next 2% of compensation. Â Outstanding Equity Awards at Fiscal Year-End Â The following table sets forth information regarding outstanding stock options awarded to each of our Named Executive Officers as of October 31, 2024. Â Â Â Number of Securities Underlying Unexercised OptionsÂ Â Option exercise Â Â Option expiration NameÂ ExercisableÂ Â UnexercisableÂ Â price ($)Â Â date Andrew GordonÂ Â 349,000(1)Â Â 0Â Â $5.43Â Â 4/18/2029 David GordonÂ Â 281,000(1)Â Â 0Â Â $5.43Â Â 4/18/2029 Â (1) Represents outstanding stock options granted to current or former employees and directors of the Company pursuant to its 2013 Equity Compensation Plan. Â Equity Compensation Plan Information Â The following table sets forth information regarding outstanding stock options and rights and shares reserved for future issuance under our existing equity compensation plans as of October 31, 2024. Â Plan CategoryÂ Number of securities to be issued upon exercise of outstanding options, warrants and rightsÂ Â Weighted-average exercise price of outstanding options, warrants and rightsÂ Â (Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column(a))Â Â Â (a)Â Â (b)Â Â (c)Â Equity compensation plans approved by stockholdersÂ Â 921,000Â Â $5.43Â Â Â 0Â Equity compensation plans not approved by stockholdersÂ Â â€”Â Â $â€”Â Â Â â€”Â Â Â Â Â Â Â Â Â Â Â Â Â Â TotalÂ Â 921,000Â Â $5.43Â Â Â 0Â Â *During the year ended October 31, 2024, employees forfeited 79,000 stock options. Â 35 Â Â DIRECTOR COMPENSATION Â Non-employee directors receive $800 per Board meeting and committee meeting attended in person and $400 per each Board meeting and committee meeting attended telephonically. Non-employee directors are also reimbursed for travel expenses and other out-of-pocket costs incurred in connection with attendance at Board and committee meetings. Â Total directorsâ€™ meeting and committee fees for the fiscal year ended October 31, 2024, were $13,600. We do not compensate our employee directors for service as directors. Directors are also entitled to the protection of certain indemnification provisions in our Amended and Restated Articles of Incorporation and Bylaws. Â The following table sets forth information regarding compensation earned by our non-employee directors during the 2024 fiscal year. Â DIRECTOR COMPENSATION TABLE Â NameÂ Fees Earned or Paid in Cash ($)(1)Â Â Stock Options(2)Â Â All Other Compensation ($)Â Â Total ($)Â Gerard DeCapuaÂ $3,600Â Â $0Â Â $0Â Â $3,600Â Daniel DwyerÂ $1,600Â Â $0Â Â $0Â Â $1,600Â Barry KnepperÂ $3,600Â Â $0Â Â $0Â Â $3,600Â John RotelliÂ $1,600Â Â $0Â Â $0Â Â $1,600Â George F. ThomasÂ $3,200Â Â $0Â Â $0Â Â $3,200Â Â (1) Meeting fees earned during the fiscal year, whether such fees were paid currently or deferred. Â Â (2) The total number of shares of common stock covered by stock options held by each non-employee director at October 31, 2024 were as follows: Â Â Â No. of SharesÂ Gerard DeCapuaÂ Â 100Â Daniel DwyerÂ Â 5,900Â Barry KnepperÂ Â 22,172Â John RotelliÂ Â 6,548Â George F. ThomasÂ Â 4,000Â Â 36 Â Â ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS Â Security Ownership of Certain Beneficial Owners and Management Â The following table shows the number of shares of Coffee Holdingâ€™s common stock, par value $0.001 per share, beneficially owned by (i) each person known to be the owner of 5% or more of our common stock, (ii) each director, (iii) the Named Executive Officers and (iv) all directors and executive officers of Coffee Holding as a group, as of January 22, 2025. The percent of common stock outstanding was based on a total of 5,708,599 shares of Coffee Holdingâ€™s common stock outstanding as of January 22, 2025. Except as otherwise indicated, each person shown in the table has sole voting and investment power with respect to the shares of common stock listed next to his name. The address for each person shown in the table is c/o Coffee Holding Co., Inc., 3475 Victory Boulevard, Staten Island, New York 10314, unless otherwise indicated. Â NameÂ PositionÂ Amount and Nature of Beneficial OwnershipÂ Â Percent of Common Stock Outstanding (%)(1)Â Directors and Executive OfficersÂ Â Â Â Â Â Â Â Â Â Andrew GordonÂ President, Chief Executive Officer, Chief Financial Officer, Treasurer and DirectorÂ Â 661,750(2)Â Â 11.6% David GordonÂ Executive Vice President â€” Operations, Secretary and DirectorÂ Â 655,037(3)Â Â 11.5% Gerard DeCapuaÂ DirectorÂ Â 14,100(4)Â Â *Â Daniel DwyerÂ DirectorÂ Â 19,900(5)Â Â *Â Barry KnepperÂ DirectorÂ Â 36,172(6)Â Â *Â John RotelliÂ DirectorÂ Â 20,548(7)Â Â *Â George F. ThomasÂ DirectorÂ Â 8,600(8)Â Â *Â All directors and executive officers as a group (7 persons)Â Â Â Â 1,391,107Â Â Â 24.4% 5% or More HoldersÂ Â Â Â Â Â Â Â Â Â Renaissance Technologies LLCÂ Â Â Â 315,964(9)Â Â 5.5% Â *Less than 1% Â (1) Beneficial ownership includes shares of common stock as to which a person or group has sole or shared voting power or investment power. Shares of common stock subject to stock options that are exercisable currently or within 60 days of the January 22, 2025, are deemed outstanding for purposes of computing the number of shares beneficially owned and percentage ownership of the person or group holding such stock options, warrants or convertible securities, but are not deemed outstanding for computing the percentage of any other person. (2) Includes 39,000 shares owned by Mr. A. Gordon directly, a stock option to purchase 349,000 shares held directly by Mr. A Gordon, and 273,750 shares owned indirectly by Mr. A. Gordon through A. Gordon Family Ventures LLC. (3) Includes 374,037 shares of common stock owned by Mr. D. Gordon directly, and a stock option to purchase 281,000 shares of common stock owned directly by Mr. D. Gordon. (4) Includes 100 shares of common stock and an option to purchase 14,000 shares owned directly by Mr. DeCapua. (5) Includes 5,900 shares of common stock and an option to purchase 14,000 shares of common stock owned directly by Mr. Dwyer. (6) Includes 22,172 shares of common stock and an option to purchase 14,000 shares of common stock owned directly by Mr. Knepper. (7) Includes 6,548 shares of common stock and an option to purchase 14,000 shares of common stock owned directly by Mr. Rotelli. (8) Includes 5,000 shares of common stock owned by Mr. Thomas directly, an option to purchase 3,000 shares of common stock owned by Mr. Thomas directly, and 600 shares owned by Mr. Thomasâ€™ wife. (9) Includes shares of common stock beneficially owned by Renaissance Technologies Holdings Corporation (â€œRTHCâ€) because of RTHCâ€™s majority ownership of Renaissance Technologies LLC (â€œRTCâ€). The principal business address of both RTHC and RTC is 800 Third Avenue, New York, New York 10022. All information regarding RTHC is based on information disclosed in a statement on Schedule 13G/A filed with the SEC on February 13, 2024. Â 37 Â Â ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR INDEPENDENCE Â The following is a summary of transactions since November 1, 2022 and all currently proposed transactions, to which JVA has been a participant, in which: Â Â â— The amounts exceeded or will exceed the lesser of $120,000 or one percent of the average of JVAâ€™s total assets at year-end for the last two completed fiscal years; and Â â— Any of the directors, executive officer or holders of more than 5% of our common capital stock, or any member of the immediate family of the foregoing persons, had or will have a direct or indirect material interest. Â JVA has engaged its 40% partner in Generations Coffee Company, LLC (â€œGCCâ€), with which JVA has a joint venture, as an outside contractor. JVA is the 60% equity owner of the joint venture and Carusoâ€™s Coffee Company (â€œCarusoâ€™sâ€) owns the other 40% equity interest. Payments to Carusoâ€™s during the years ended October 31, 2024 and October 31, 2023 amounted to $0, and $56,851, respectively, for the processing of finished goods. As of the fiscal period ended January 31, 2022, the parties to the joint venture have agreed not to continue with this joint venture. Â Director Independence Â See Part III, Item 10. â€œCorporate Governance.â€ Â ITEM 14. PRINCIPAL ACCOUNTING FEES AND SERVICES Â Fees Billed to the Company in fiscal years 2024 and 2023 Â The following table summarizes the fees for professional services rendered by Marcum, our independent registered public accounting firm, for the fiscal years ended October 31, 2024 and 2023: Â Â Â Fiscal YearÂ Â Â 2024Â Â 2023Â Audit Fees (1)Â $265,000Â $150,000Â Tax FeesÂ Â 40,000Â Â Â Â -Â All Other FeesÂ $50,000Â Â Â -Â TotalÂ $355,000Â Â $150,000Â Â (1) Audit fees consisted of work performed in connection with the audit of the consolidated financial statements as well as work generally only the independent auditors can reasonably be expected to provide, such as quarterly reviews and review of our Annual Reports on Form 10-K. Â Audit Committee Pre-Approval Policy Â The Audit Committee, or a designated member of the Audit Committee, shall preapprove all auditing services and permitted non-audit services (including the fees and terms) to be performed for Coffee Holding by our registered independent public accountants, subject to the de minimis exceptions for non-audit services that are approved by the Audit Committee prior to completion of the audit, provided that: (1) the aggregate amount of all such services provided constitutes no more than five percent of the total amount of revenues paid by Coffee Holding to its registered independent public accountant during the fiscal year in which the services are provided; (2) such services were not recognized by Coffee Holding at the time of the engagement to be non-audit services; and (3) such services are promptly brought to the attention of the Audit Committee and approved prior to the completion of the audit by the Audit Committee or by one or more members of the Audit Committee who are members of the Board to whom authority to grant such approvals has been delegated by the Audit Committee. All of the services set forth in the table above were preapproved by the Audit Committee. Â 38 Â Â PART IV Â ITEM 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES Â (a) List of Documents filed as part of this Annual Report Â (1) Financial Statements Â The financial statements and related notes, together with the report of Marcum LLP appear at pages F-1 through F-22 following the Exhibit List as required by Part II, Item 8 â€œFinancial Statements and Supplementary Dataâ€ of this Form 10-K. Â (2) Financial Statement Schedules Â None. Â (3) List of Exhibits Â (a) Exhibits Â The Company has filed with this report or incorporated by reference herein certain exhibits as specified below pursuant to Rule 12b-32 under the Exchange Act. Â Exhibit No. Â Description 2.1 Â Agreement and Plan of Merger, dated October 31, 1997, by and among Transpacific International Group Corp. and Coffee Holding Co., Inc. (incorporated herein by reference to Exhibit 2 to Post-Effective Amendment No. 1 to the Companyâ€™s Registration Statement on Form SB-2 filed on November 10, 1997 (File No. 333-00588-NY)). Â Â Â 2.2 Â Asset Purchase Agreement, dated February 4, 2004, by and between Coffee Holding Co., Inc. and Premier Roasters LLC (incorporated herein by reference to Exhibit 2.1 to the Companyâ€™s Current Report on Form 8-K filed on February 20, 2004 (File No. 333-00588-NY)). Â Â Â 3.1 Â Amended and Restated Articles of Incorporation of the Company (incorporated herein by reference to Exhibit 3.1 to the Companyâ€™s Registration Statement on Form 8-A the â€œ2005 Registration Statementâ€ filed on May 2, 2005 (File No. 001-32491)). Â Â Â 3.2 Â Amended and Restated Bylaws of the Company (incorporated herein by reference to Exhibit 3.1 to the Companyâ€™s Current Report on Form 8-K filed September 20, 2023). Â Â Â 4.1 Â Form of Stock Certificate of the Company (incorporated herein by reference to the Companyâ€™s Registration Statement on Form SB-2 filed on June 24, 2004 (Registration No. 333-116838)). Â Â Â 4.2 Â Description of Capital Stock (incorporated herein by reference to Exhibit 4.2 to the Companyâ€™s Annual Report on Form 10-K filed on February 9, 2024). Â 39 Â Â 10.1 Â Trademark License Agreement, dated February 4, 2004, between Del Monte Corporation and Coffee Holding Co., Inc. (incorporated herein by reference to Exhibit 10.13 to the Companyâ€™s Quarterly Report on Form 10-QSB/A for the quarter ended April 30, 2004 filed on August 26, 2004 (File No. 333-00588-NY)) as amended by that First Amendment to Trademark License Agreement, dated January 4, 2013. Â Â Â 10.2 Â First Amendment to Trademark License Agreement, dated January 4, 2013, by and between Del Monte Corporation and Coffee Holding Co., Inc. Certain portions of Exhibit 10.4 are omitted based upon approval of the Companyâ€™s request for confidential treatment through January 28, 2023. The omitted portions were filed separately with the SEC on a confidential basis (incorporated herein by reference to Exhibit 10.4 to the Companyâ€™s Annual Report on Form 10-K for the year ended October 31, 2012 filed on January 28, 2013 (File No. 001-32491)). Â Â Â 10.3 Â Amended and Restated Employment Agreement, dated April 11, 2008, by and between Coffee Holding Co., Inc. and Andrew Gordon (incorporated herein by reference to Exhibit 10.14 of the Companyâ€™s Current Report on Form 8-K filed on April 16, 2008 (File No. 001-32491)). Â Â Â 10.4 Â Amended and Restated Employment Agreement, dated April 11, 2008, by and between Coffee Holding Co., Inc. and David Gordon (incorporated herein by reference to Exhibit 10.15 of the Companyâ€™s Current Report on Form 8-K filed on April 16, 2008 (File No. 001-32491)). Â Â Â 10.5 Â Coffee Holding Co., Inc. Non-Qualified Deferred Compensation Plan (incorporated herein by reference to Exhibit 10.19 of the Companyâ€™s Quarterly Report on Form 10-QSB filed on June 14, 2005 (File No. 001-32491)). Â Â Â 10.6 Â Placement Agency Agreement, dated as of September 27, 2011, by and among Coffee Holding Co., Inc., the selling stockholders named therein, Roth Capital Partners, LLC and Maxim Group, LLC (incorporated herein by reference to Exhibit 10.1 to the Companyâ€™s Report on Form 8-K filed on September 27, 2011 (File No. 001-32491)). Â Â Â 10.7 Â Subscription Agreement, dated as of September 27, 2011, by and among Coffee Holding Co., Inc., the selling stockholders named therein and each of the purchasers identified on the signature pages thereto (incorporated herein by reference to Exhibit 10.2 to the Companyâ€™s Current Report on Form 8-K filed on September 27, 2011 (File No. 001-32491)). Â Â Â 10.8 Â 2013 Equity Compensation Plan (incorporated by reference to Annex A of the Companyâ€™s Definitive Proxy Statement filed on February 28, 2013 (File No. 13653320)). Â Â Â 10.9 Â Amended and Restated Loan and Security Agreement, dated April 25, 2017, by and among Coffee Holding Co., Inc., Organic Products Trading Company LLC and Sterling National Bank (incorporated herein by reference to Exhibit 10.1 to the Companyâ€™s Current Report on Form 8-K filed on April 28, 2017). Â Â Â 10.10 Â Guaranty Agreement, dated April 25, 2017, made by each of Sonofresco, LLC and Comfort Foods, Inc in favor of Sterling National Bank (incorporated herein by reference to Exhibit 10.2 to the Companyâ€™s Current Report on Form 8-K filed on April 28, 2017). Â Â Â 10.11 Â Lease, dated December 6, 2000, by and between Comfort Foods, Inc. and One Clark Street North Andover LLC (incorporated herein by reference to Exhibit 10.20 to the Companyâ€™s Annual Report on Form 10-K filed January 29, 2018). Â Â Â 10.12 Â Second Amendment to Lease, dated March 23, 2017, by and between Coffee Holding Co., Inc. and 25 COMM NAM, LLC (incorporated herein by reference to Exhibit 10.21 to the Companyâ€™s Annual Report on Form 10-K filed January 29, 2018). Â Â 40 Â Â 10.13 Â Loan Modification Agreement and Waiver, dated March 23, 2018, by and among Coffee Holding Co., Inc., Organic Products Trading Company LLC and Sterling National Bank (incorporated herein by reference to Exhibit 10.1 to the Companyâ€™s Current Report on Form 8-K filed on March 27, 2018). Â Â Â 10.14 Â Form of Incentive Stock Option Agreement to the Companyâ€™s 2013 Equity Compensation Plan (incorporated herein by reference to Exhibit 10.1 to the Companyâ€™s Quarterly Report on Form 10-Q filed on June 29, 2019). Â Â Â 10.15 Â Form of Non-Qualified Stock Option Award Agreement to the Companyâ€™s 2013 Equity Compensation Plan (incorporated herein by reference to Exhibit 10.2 to the Companyâ€™s Quarterly Report on Form 10-Q filed on June 29, 2019). Â Â Â 10.16 Â Loan Modification Agreement and Waiver, dated March 13, 2020, by and among Coffee Holding Co., Inc., Organic Products Trading Company LLC and Sterling National Bank (incorporated herein by reference to Exhibit 10.1 to the Companyâ€™s Quarterly Report on Form 10-Q filed on March 16, 2020). Â Â Â 10.17 Â Lease, dated September 22, 2021, by and among Coffee Holding Co., Inc. and Our Two Buddies, LLC, TANJ Properties, LLC and VGM Realty Services, LLC (incorporated herein by reference to Exhibit 10.26 (listed as Exhibit 10.6) to the Companyâ€™s Annual Report on Form 10-K filed on January 31, 2022). Â Â Â 10.18 Â Loan Modification Agreement, dated June 28, 2022, by and among Coffee Holding Co., Inc., Organic Products Trading Company LLC and Webster Bank (incorporated herein by reference to Exhibit 10.27 to the Companyâ€™s Annual Report on Form 10-K filed on February 9, 2024). Â Â Â 10.19 Â Loan Modification Agreement, dated March 15, 2023, by and among Coffee Holding Co., Inc., Organic Products Trading Company LLC and Webster Bank (incorporated herein by reference to Exhibit 10.28 to the Companyâ€™s Annual Report on Form 10-K filed on February 9, 2024). Â Â Â 10.20 Â Loan Modification Agreement, dated June 27, 2024, by and among Coffee Holding Co., Inc., Organic Products Trading Company LLC and Webster Bank (incorporated herein by reference to Exhibit 10.1 to the Companyâ€™s Current Report on Form 8-K filed on July 2, 2024). Â Â Â 10.21 Â Lease, dated November 7, 2024, by and between Coffee Holding Co., Inc. and 21 Grace Church Street Realty LLC.* Â Â Â 10.22 Â Commencement Date Agreement, dated November 7, 2024, by and between Coffee Holding Co., Inc. and 21 Grace Church Street Realty LLC.* Â Â Â 10.23 Â Secured Creditor Sale Agreement, dated November 6, 2024, by and between Second Empire, LLC and Bridge Business Credit, LLC.* Â Â Â 21.1 Â List of Significant Subsidiaries.* Â Â Â 23.1 Â Consent of Marcum LLP.* Â Â Â 31.1 Â Principal Executive Officer and Principal Financial Officerâ€™s Certification pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.* Â Â Â 32.1 Â Principal Executive Officer and Principal Financial Officerâ€™s Certification furnished pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.** Â Â Â 97 Â Coffee Holding Co., Inc. Compensation Recovery Plan (incorporated herein by reference to Exhibit 97 to the Companyâ€™s Annual Report on Form 10-K filed on February 9, 2024). Â Â Â 101.INS Â Inline XBRL Instance Document. Â Â Â 101.SCH Â Inline XBRL Taxonomy Extension Schema Document. Â Â Â 101.CAL Â Inline XBRL Taxonomy Extension Calculation Linkbase Document. Â Â Â 101.LAB Â Inline XBRL Taxonomy Extension Label Linkbase Document. Â Â Â 101.PRE Â Inline XBRL Taxonomy Extension Presentation Linkbase Document. Â Â Â 101.DEF Â Inline XBRL Taxonomy Extension Definition Linkbase Document. Â Â Â 104 Â Cover Page Interactive Data File (embedded within the Inline XBRL document) Â Â * Filed herewith **Furnished herewith Â ITEM 16. FORM 10-K SUMMARY Â None. Â 41 Â Â SIGNATURES Â Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized on January 31, 2025. Â Â COFFEE HOLDING CO., INC. Â Â Â Â By: /s/ Andrew Gordon Â Â Andrew Gordon Â Â President, Chief Executive Officer Â Pursuant to the requirements of the Exchange Act, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated. Â Signature Â Title Â Date Â Â Â Â Â /s/ Andrew Gordon Â President, Chief Executive Officer, Chief Financial Officer, Treasurer and Director Â January 31, 2025 Andrew Gordon Â (principal executive officer and principal financial and accounting officer) Â Â Â Â Â Â Â /s/ David Gordon Â Executive Vice President â€“ Operations, Secretary and Director Â January 31, 2025 David Gordon Â Â Â Â Â Â Â Â Â /s/ Gerard DeCapua Â Director Â January 31, 2025 Gerard DeCapua Â Â Â Â Â Â Â Â Â /s/ Daniel Dwyer Â Director Â January 31, 2025 Daniel Dwyer Â Â Â Â Â Â Â Â Â /s/ Barry Knepper Â Director Â January 31, 2025 Barry Knepper Â Â Â Â Â Â Â Â Â /s/ John Rotelli Â Director Â January 31, 2025 John Rotelli Â Â Â Â Â Â Â Â Â /s/ George Thomas Â Director Â January 31, 2025 George Thomas Â Â Â Â Â 42 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES INDEX TO CONSOLIDATED FINANCIAL STATEMENTS Â Â Â PAGE FINANCIAL STATEMENTS: Â Â Â Â Â REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM PCAOB ID No. 688 Â F-2 Â Â Â CONSOLIDATED BALANCE SHEETS AS OF OCTOBER 31, 2024 AND 2023 Â F-3 Â Â Â CONSOLIDATED STATEMENTS OF OPERATIONS - YEARS ENDED OCTOBER 31, 2024 AND 2023 Â F-4 Â Â Â CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERSâ€™ EQUITY - YEARS ENDED OCTOBER 31, 2024 AND 2023 Â F-5 Â Â Â CONSOLIDATED STATEMENTS OF CASH FLOWS - YEARS ENDED OCTOBER 31, 2024 AND 2023 Â F-6 Â Â Â NOTES TO CONSOLIDATED FINANCIAL STATEMENTS Â F-7 Â Â F-1 Â Â REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM Â To the Shareholders and Board of Directors of Coffee Holding Co, Inc. Â Opinion on the Financial Statements Â We have audited the accompanying consolidated balance sheets of Coffee Holding Co., Inc. (the â€œCompanyâ€) as of October 31, 2024 and 2023, the related consolidated statements of operations, changes in stockholdersâ€™ equity and cash flows for each of the two years in the period ended October 31, 2024, and the related notes (collectively referred to as the â€œfinancial statementsâ€). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of October 31, 2024 and 2023, and the results of its operations and its cash flows for each of the two years in the period ended October 31, 2024, in conformity with accounting principles generally accepted in the United States of America. Â Basis for Opinion Â These financial statements are the responsibility of the Companyâ€™s management. Our responsibility is to express an opinion on the Companyâ€™s financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (â€œPCAOBâ€) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. Â We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Companyâ€™s internal control over financial reporting. Accordingly, we express no such opinion. Â Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion. Â Critical Audit Matters Â Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. We determined that there are no critical audit matters. Â /s/ Marcum llp Â Marcum llp Â We have served as the Companyâ€™s auditor from 2013 to 2021 and subsequently reappointed as the Companyâ€™s auditor in 2022. Â New York, New York January 31, 2025 Â F-2 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES CONSOLIDATED BALANCE SHEETS OCTOBER 31, 2024 AND 2023 Â Â Â 2024Â Â 2023Â Â Â Â Â Â Â Â - ASSETS -Â Â Â Â Â Â Â Â CURRENT ASSETS:Â Â Â Â Â Â Â Â Cash and cash equivalentsÂ $1,381,023Â Â $2,733,977Â Accounts receivable, net of allowances for credit losses of $144,000 for 2024 and 2023Â Â 9,367,338Â Â Â 7,983,032Â Receivable from sale of investmentÂ Â -Â Â Â 3,150,000Â InventoriesÂ Â 15,705,984Â Â Â 18,986,539Â Due from brokerÂ Â 1,466,059Â Â Â 345,760Â Prepaid expenses and other current assetsÂ Â 167,207Â Â Â 413,752Â Prepaid and refundable income taxesÂ Â 285,439Â Â Â 365,876Â TOTAL CURRENT ASSETSÂ Â 28,373,050Â Â Â 33,978,936Â Â Â Â Â Â Â Â Â Â Building, machinery and equipment, netÂ Â 3,221,865Â Â Â 3,494,450Â Customer list and relationships, net of accumulated amortization of $285,750 and $255,250 for 2024 and 2023, respectivelyÂ Â 154,250Â Â Â 184,750Â Trademarks and tradenamesÂ Â 327,000Â Â Â 327,000Â Equity method investmentsÂ Â 39,651Â Â Â 39,676Â Right of use assetÂ Â 1,166,537Â Â Â 2,696,159Â Deferred income tax assets â€“ netÂ Â 592,398Â Â Â 1,341,407Â Deposits and other assetsÂ Â 135,937Â Â Â 129,523Â TOTAL ASSETSÂ $34,010,688Â Â $42,191,901Â Â Â Â Â Â Â Â Â Â - LIABILITIES AND STOCKHOLDERSâ€™ EQUITY -Â Â Â Â Â Â Â Â CURRENT LIABILITIES:Â Â Â Â Â Â Â Â Accounts payable and accrued expensesÂ $5,743,899Â Â $5,206,442Â Line of creditÂ Â -Â Â Â 9,620,000Â Due to brokerÂ

Â 794,804Â Â Â 292,407Â Note payable â€“ current portionÂ Â -Â Â Â 4,200Â Lease liability â€“ current portionÂ Â 307,364Â Â Â 255,625Â TOTAL CURRENT LIABILITIESÂ Â 6,846,067Â Â Â 15,378,674Â Â Â Â Â Â Â Â Â Â Lease liabilities â€“ long termÂ Â 865,668Â Â Â 2,974,579Â Note payable â€“ long termÂ Â -Â Â Â 3,034Â Deferred compensation payableÂ Â 121,386Â Â Â 120,523Â TOTAL LIABILITIESÂ Â 7,833,121Â Â Â 18,476,810Â Commitments and Contingencies (Note 8)Â Â -Â Â Â Â -Â Â STOCKHOLDERSâ€™ EQUITY:Â Â Â Â Â Â Â Â Coffee Holding Co., Inc. stockholdersâ€™ equity:Â Â Â Â Â Â Â Â Preferred stock, par value $.001 per share; 10,000,000 shares authorized; none issuedÂ Â -Â Â Â -Â Common stock, par value $.001 per share; 30,000,000 shares authorized, 6,633,930 shares issued for 2024 and 2023; 5,708,599 shares outstanding for 2024 and 2023Â Â 6,634Â Â Â 6,634Â Additional paid-in capitalÂ Â 19,094,618Â Â Â 19,094,618Â Retained earningsÂ Â 11,709,875Â Â Â 9,491,861Â Less: Treasury stock, 925,331 common shares, at cost for 2024 and 2023Â Â (4,633,560)Â Â (4,633,560) Total Coffee Holding Co., Inc. stockholdersâ€™ equityÂ Â 26,177,567Â Â Â 23,959,553Â Non-controlling interestÂ Â -Â Â Â (244,462) TOTAL EQUITYÂ Â 26,177,567Â Â Â 23,715,091Â TOTAL LIABILITIES AND STOCKHOLDERSâ€™ EQUITYÂ $34,010,688Â Â $42,191,901Â Â See Notes to Consolidated Financial Statements Â F-3 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF OPERATIONS YEARS ENDED OCTOBER 31, 2024 AND 2023 Â Â Â 2024Â Â 2023Â NET SALESÂ $78,562,298Â Â $68,173,404Â Â Â Â Â Â Â Â Â Â COST OF SALESÂ Â 62,520,529Â Â Â 57,214,382Â Â Â Â Â Â Â Â Â Â GROSS PROFITÂ Â 16,041,769Â Â Â 10,959,022Â Â Â Â Â Â Â Â Â Â OPERATING EXPENSES:Â Â Â Â Â Â Â Â Selling and administrativeÂ Â 12,457,268Â Â Â 11,680,782Â Officersâ€™ salariesÂ Â 620,943Â Â Â 609,935Â TOTALÂ Â 13,078,211Â Â Â 12,290,717Â Â Â Â Â Â Â Â Â Â INCOME (LOSS) FROM OPERATIONSÂ Â 2,963,558Â Â Â (1,331,695) Â Â Â Â Â Â Â Â Â OTHER INCOME (EXPENSE):Â Â Â Â Â Â Â Â Interest incomeÂ Â 34,430Â Â Â 18,947Â Loss from equity method investmentÂ Â -Â Â Â (511,878) Gain on sale of investmentÂ Â -Â Â Â 650,000Â Gain on extinguishment of leaseÂ Â 210,567Â Â Â -Â Other incomeÂ Â 99,734Â Â Â 634,181Â Interest expenseÂ Â (240,390)Â Â (563,351) TOTALÂ Â 104,341Â Â Â 227,899Â Â Â Â Â Â Â Â Â Â INCOME (LOSS) BEFORE INCOME TAX (BENEFIT)Â Â 3,067,899Â Â Â (1,103,796) Â Â Â Â Â Â Â Â Â Income Provision (benefit)Â Â 849,885Â Â Â (268,220) Â Â Â Â Â Â Â Â Â NET INCOME (LOSS) BEFORE ADJUSTMENTÂ Â 2,218,014Â Â Â (835,576) Â Â Â Â Â Â Â Â Â NET INCOME (LOSS)Â $2,218,014Â Â $(835,576) Â Â Â Â Â Â Â Â Â Basic and diluted income (loss) per shareÂ $0.39Â Â $(0.15) Â Â Â Â Â Â Â Â Â Weighted average common shares outstanding:Â Â Â Â Â Â Â Â Basic and dilutedÂ Â 5,708,599Â Â Â 5,708,599Â Â See Notes to Consolidated Financial Statements Â F-4 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERSâ€™ EQUITY YEARS ENDED OCTOBER 31, 2024 AND 2023 Â Â Â SharesÂ Â AmountÂ Â SharesÂ Â AmountÂ Â CapitalÂ Â EarningsÂ Â InterestÂ Â TotalÂ Â Â Common StockÂ Â Treasury StockÂ Â Additional Paid-inÂ Â RetainedÂ Â Non-ControllingÂ Â Â Â Â Â SharesÂ Â AmountÂ Â SharesÂ Â AmountÂ Â CapitalÂ Â EarningsÂ Â InterestÂ Â TotalÂ Balance, November 1, 2022Â Â 5,708,599Â Â $6,634Â Â Â 925,331Â Â $(4,633,560)Â $18,688,797Â Â $14,471,222Â Â $837,226Â Â $29,370,319Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Net lossÂ Â -Â Â Â Â -Â Â Â Â -Â Â Â Â -Â Â Â Â -Â Â Â Â (835,576)Â Â -Â Â Â Â (835,576) Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Balance, October 31, 2023Â Â 5,708,599Â Â $6,634Â Â Â 925,331Â Â $(4,633,560)Â $19,094,618Â Â $9,491,861Â Â $(244,462)Â $23,715,091Â BalanceÂ Â 5,708,599Â Â $6,634Â Â Â 925,331Â Â $(4,633,560)Â $19,094,618Â Â $9,491,861Â Â $(244,462)Â $23,715,091Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Write-off of investments in GenerationsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 244,462Â Â Â 244,462Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Net incomeÂ Â -Â Â Â Â -Â Â Â Â -Â Â Â Â -Â Â Â Â -Â Â Â Â 2,218,014Â Â Â -Â Â Â Â 2,218,014Â Net income (loss)Â Â -Â Â Â Â -Â Â Â Â -Â Â Â Â -Â Â Â Â -Â Â Â Â 2,218,014Â Â Â -Â Â Â Â 2,218,014Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Balance, October 31, 2024Â Â 5,708,599Â Â $6,634Â Â Â 925,331Â Â $(4,633,560)Â $19,094,618Â Â $11,709,875Â Â $-Â Â $26,177,567Â BalanceÂ Â 5,708,599Â Â $6,634Â Â Â 925,331Â Â $(4,633,560)Â $19,094,618Â Â $11,709,875Â Â $-Â Â $26,177,567Â Â See Notes to Consolidated Financial Statements Â F-5 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CASH FLOWS YEARS ENDED OCTOBER 31, 2024 AND 2023 Â Â Â 2024Â Â 2023Â OPERATING ACTIVITIES:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Net income (loss)Â $2,218,014Â Â $(835,576) Adjustments to reconcile net income (loss) to net cash provided by operating activities:Â Â Â Â Â Â Â Â Depreciation and amortizationÂ Â 610,016Â Â Â 593,600Â Unrealized gain on commodities â€“ netÂ Â (617,902)Â Â (758,024) Loss on equity method investmentsÂ Â 25Â Â Â 314,768Â Gain on sale of investmentÂ Â -Â Â Â (650,000) Gain on extinguishment of lease liabilityÂ Â (210,567)Â Â -Â Amortization of right of use assetÂ Â 315,414Â Â Â 322,030Â Write off in investment of GenerationsÂ Â (99,734)Â Â -Â Deferred income taxesÂ Â 749,009Â Â Â (268,220) Â Â Â Â Â Â Â Â Â Changes in operating assets and liabilities:Â Â Â Â Â Â Â Â Accounts receivableÂ Â (1,384,306)Â Â (166,559) InventoriesÂ Â 3,280,555Â Â Â 265,675Â Prepaid expenses and other current assetsÂ Â 246,545Â Â Â 18,374Â Prepaid and refundable income taxesÂ Â 80,437Â Â Â 500,279Â Deposits and other assetsÂ Â (6,414)Â Â 197,110Â Accounts payable and accrued expensesÂ Â 538,321Â Â Â 1,391,578Â Change in lease liabilityÂ Â (288,202)Â Â (272,952) Net cash provided by operating activitiesÂ Â 5,431,211Â Â Â 652,083Â Â Â Â Â Â Â Â Â Â INVESTING ACTIVITIES:Â Â Â Â Â Â Â Â Purchases of building, machinery and equipmentÂ Â (306,931)Â Â (857,760) Proceeds from sale of investmentÂ Â 3,150,000Â Â Â -Â Net cash provided by (used in) investing activitiesÂ Â 2,843,069Â Â Â (857,760) Â Â Â Â Â Â Â Â Â FINANCING ACTIVITIES:Â Â Â Â Â Â Â Â Advances under bank line of creditÂ Â -Â Â Â 3,034,783Â Cash overdraftÂ Â -Â Â Â (876,148) Principal payment on note payableÂ Â (7,234)Â Â (6,071) Principal payments under bank line of creditÂ Â (9,620,000)Â Â (1,728,783) Net cash (used in) provided by financing activitiesÂ Â (9,627,234)Â Â 423,781Â Â Â Â Â Â Â Â Â Â NET INCREASE (DECREASE) IN CASHÂ Â (1,352,954)Â Â 218,104Â Â Â Â Â Â Â Â Â Â CASH AND CASH EQUIVALENTS, BEGINNING OF YEARÂ Â 2,733,977Â Â Â 2,515,873Â Â Â Â Â Â Â Â Â Â CASH AND CASH EQUIVALENTS, END OF YEARÂ $1,381,023Â Â $2,733,977Â Â See Notes to Consolidated Financial Statements Â F-6 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CASH FLOWS YEARS ENDED OCTOBER 31, 2024, AND 2023 Â Â Â 2024Â Â 2023Â SUPPLEMENTAL DISCLOSURE OF CASH FLOW DATA:Â Â Â Â Â Â Â Â Cash paid for income taxesÂ $112,294-Â Â $--Â Interest paidÂ $286,754Â Â $538,363Â Â Â Â Â Â Â Â Â Â SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:Â Â Â Â Â Â Â Â Initial recognition of operating lease right of use assetÂ $633,824Â Â $146,416Â Initial recognition of operating lease liabilitiesÂ $632,490Â Â $146,416Â Sale of investmentÂ $-Â Â $3,150,000Â Â See Notes to Consolidated Financial Statements Â F-7 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 1 - BUSINESS ACTIVITIES: Â Coffee Holding Co., Inc. (the â€œCompanyâ€) conducts wholesale coffee operations, including manufacturing, roasting, packaging, marketing and distributing roasted and blended coffees for private labeled accounts and its own brands, and it sells green coffee. The Company also manufactures and sells coffee roasters. The Companyâ€™s core product, coffee, can be summarized and divided into three product categories (â€œproduct linesâ€) as follows: Â Wholesale Green Coffee: unroasted raw beans imported from around the world and sold to large and small roasters and coffee shop operators; Â Private Label Coffee: coffee roasted, blended, packaged and sold under the specifications and names of others, including supermarkets that want to have their own brand name on coffee to compete with national brands; and, Â Branded Coffee: coffee roasted and blended to the Companyâ€™s own specifications and packaged and sold under the Companyâ€™s eight proprietary and licensed brand names in different segments of the market. Â The Companyâ€™s private label and branded coffee sales are primarily to customers that are located throughout the United States with limited sales in Canada and certain countries in Asia. Such customers include supermarkets, wholesalers, and individually-owned and multi-unit retailers. The Companyâ€™s unprocessed green coffee, which includes over 90 specialty coffee offerings, is sold primarily to specialty gourmet roasters and to coffee shop operators in the United States with limited sales in Australia, Canada, England and China. Â The Companyâ€™s wholesale green, private label, and branded coffee product categories generate revenues and cost of sales individually but incur selling, general and administrative expenses in the aggregate. There are no individual product managers and discrete financial information is not available for any of the product lines. The Companyâ€™s product portfolio is used in one business and it operates and competes in one business activity and economic environment. In addition, the three product lines share customers, manufacturing resources, sales channels, and marketing support. Thus, the Company considers the three product lines to be one single reporting segment. Â On September 29, 2022, the Company entered into a Merger and Share Exchange Agreement (the â€œMerger Agreementâ€), by and among the Company, Delta Corp Holdings Limited, a Cayman Islands exempted company (â€œPubcoâ€), Delta Corp Holdings Limited, a company incorporated in England and Wales (â€œDeltaâ€), CHC Merger Sub Inc., a Nevada corporation and wholly owned subsidiary of Pubco (â€œMerger Subâ€), and each of the holders of ordinary shares of Delta as named therein. Upon the terms and subject to the conditions set forth in the Merger Agreement, Merger Sub would merge with and into the Company, with the Company surviving as a direct, wholly-owned subsidiary of Pubco (the â€œMergerâ€). As a result of the Merger, each issued and outstanding share of the Companyâ€™s common stock, $0.001 par value per share, would be cancelled and converted for the right of the holder thereof to receive one ordinary share, par value $0.0001 of Pubco. There was a shareholder vote in April 2024 on the Merger Agreement that did not pass. On June 21, 2024, the Company terminated the Merger Agreement. No early termination penalties were payable by the Company upon termination of the Merger Agreement. Â Going Concern and Liquidity Â The Companyâ€™s line of credit will become due June 29, 2025 (see Note 6). The agreement requires the Company to maintain compliance with certain financial covenants computed on a quarterly and annual basis. In previous periods, the Company was not in compliance with these requirements. However, a waiver of all past defaults was received on May 24, 2024. As of October 31, 2024, the Company is in compliance with those financial covenants. The Company has paid down the full balance of the line of credit as of October 31, 2024. Additionally, the Company is in a net income position for the year ended October 31, 2024 of $2.2 million, cash from operating activities of $5.4 million, and a net working capital surplus of $21.5 million. As a result, the Company does not believe that substantial doubt is raised regarding the Companyâ€™s ability to continue as a going concern and the ability to meet its obligations as they become due within the twelve months from the date the condensed consolidated financial statements are issued. Â F-8 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: Â BASIS OF PRESENTATION: Â The consolidated financial statements include the accounts of the Company, Organic Products Trading Company, LLC (â€œOPTCOâ€), Sonofresco LLC (â€œSONOâ€), and Comfort Foods, Inc. (â€œCFIâ€). All inter-company balances and transactions have been eliminated in consolidation. The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and comply with SEC reporting requirements. Â USE OF ESTIMATES: Â The preparation of the Companyâ€™s financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Significant estimates include depreciable lives for long-lived assets, and valuation of indefinitely lived intangible assets impairment testing. These estimates may be adjusted as more current information becomes available, and any adjustment could have a significant impact on recorded amounts. Â CASH AND CASH EQUIVALENTS: Â Cash and cash equivalents consists primarily of unrestricted cash on deposit and securities with an original maturity of 3 months or less at financial institutions and brokerage firms. Â F-9 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (contâ€™d): Â ACCOUNTS RECEIVABLE: Â Trade accounts receivable are stated at the amount the Company expects to collect. The Company maintains allowances for credit losses for estimated losses resulting from the inability of its customers to make required payments. Management considers the following factors when determining the collectability of specific customer accounts: customer credit-worthiness, past transaction history with the customer, current customer conditions, reasonable forecasts, current economic industry trends, and changes in customer payment terms. Past due balances over 60 days and other higher risk amounts are reviewed individually for collectability. If the financial condition of the Companyâ€™s customers were to deteriorate, adversely affecting their ability to make payments, additional allowances would be required. Based on managementâ€™s assessment, the Company provides for estimated credit losses through a charge to earnings and a credit to a valuation allowance. Balances that remain outstanding after the Company has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Â The reserve for sales discounts represents the estimated discount that customers will take upon payment. The reserve for other allowances represents the estimated amount of returns, slotting fees and volume based discounts estimated to be incurred by the Company from its customers. The allowances are summarized as follows: Â SCHEDULE OF ACCOUNTS RECEIVABLE Â Â 2024Â Â 2023Â Allowance for credit lossesÂ $65,000Â Â $65,000Â Reserve for other allowancesÂ Â 35,000Â Â Â 35,000Â Reserve for sales discountsÂ Â 44,000Â Â Â 44,000Â Â Â Â Â Â Â Â Â Â TotalsÂ $144,000Â Â $144,000Â Â INVENTORIES: Â Inventories are stated at the lower of cost (first in, first out basis) or net realizable value, including provisions for obsolescence commensurate with known or estimated exposures. There are no reserves for obsolescence as of October 31, 2024, and 2023. Â BUILDING, MACHINERY AND EQUIPMENT: Â Building, machinery and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful lives of the assets. Purchases of buildings, machinery and equipment and additions and betterments which substantially extend the useful life of an asset are capitalized at cost. Expenditures which do not materially prolong the normal useful life of an asset are charged to operations as incurred. The Company also provides for amortization of leasehold improvements which are depreciated over the shorter of the useful life of the improvement or the lease term. Â F-10 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (contâ€™d): Â COMMODITIES HELD BY BROKER: Â The commodities held at broker represent the market value of the Companyâ€™s trading account, which consists of option and future contracts for coffee held with a brokerage firm. The Company uses options and futures contracts, which are not designated or qualifying as hedging instruments, to partially hedge the effects of fluctuations in the price of green coffee beans. Options and futures contracts are level 1 investments recognized at fair value in the consolidated financial statements with current recognition of gains and losses on such positions. The Companyâ€™s accounting for options and futures contracts may impact earnings volatility in any particular period. We record all open contract positions on our consolidated balance sheets at fair value in the due from and due to broker line items and typically do not offset these assets and liabilities. Â The Company classifies its options and future contracts as trading securities and accordingly, unrealized holding gains and losses are included in the statement of operations as a component of cost of sales. Â The Company recorded realized and unrealized gains and losses on these contracts as follows: Â SCHEDULE OF REALIZED AND UNREALIZED GAINS AND LOSSES ON CONTRACTS Â Â Â Â Â Â Â Â Â Â Â Year Ended October 31,Â Â Â 2024Â Â 2023Â Gross realized gainsÂ $1,968,168Â Â $1,034,966Â Gross realized (losses)Â Â (1,005,616)Â Â (1,603,746) Unrealized gains (losses)Â Â 617,902Â Â Â 758,024Â TotalÂ $1,580,454Â Â $189,244Â Â CUSTOMER LIST AND RELATIONSHIPS: Â Customer list and relationships consist of a specific customer lists and customer contracts obtained by the Company in the acquisition of OPTCO, Comfort Foods and Sonofresco which are being amortized on the straight-line method over their estimated useful life of twenty years. Amortization expense for the years ended October 31, 2024, and 2023 was $30,500. Â TRADEMARKS: Â The Company has determined that its trademarks, which consist of product lines, trade names and packaging designs have indefinite useful lives. Trademarks are tested for impairment at least annually or when circumstances indicate that the carrying amount of the trademarks exceed fair value. The Company performs its annual impairment test on October 31 of each year by first performing a qualitative assessment to determine if it is more likely than not that the carrying amounts exceed the fair values. Depending on the outcome of our qualitative assessment, we may perform a quantitative assessment to determine if the carrying amounts exceed the fair values on the assessment date. Â F-11 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (contâ€™d): Â During the years ended October 31, 2024 and 2023, the Companyâ€™s management concluded that no impairment charge was necessary during the years then ended. Â IMPAIRMENT OF LONG-LIVED ASSETS: Â The Company assesses the impairment of long-lived assets used in operations, primarily buildings, machinery and equipment as well as intangible assets subject to amortization, when events and circumstances indicate that the carrying value amounts of these assets might not be recoverable. For purposes of evaluating the recoverability of buildings, machinery and equipment and amortizable intangible assets, the undiscounted cash flows estimated to be generated by those assets are compared to the carrying amounts of those assets. If and when the carrying amounts of the assets exceed the undiscounted cashflows, then the related assets will be written down to fair value, if less. During the years ended October 31, 2024 and 2023, the Company recorded no impairment charges of its amortizable intangible assets, buildings, machinery and equipment. Â ADVERTISING: Â The Company expenses the cost of advertising and promotion as incurred. Advertising costs charged to operations totaled $32,455 and $35,369 for the years ended October 31, 2024 and 2023, respectively. Â INCOME TAXES: Â The Company accounts for income taxes pursuant to the asset and liability method which requires deferred income tax assets and liabilities to be computed for temporary differences between the financial statement and tax basis of assets and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. The income tax provision or benefit is the tax incurred for the period plus or minus the change during the period in deferred tax assets and liabilities. Â F-12 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (contâ€™d): Â (LOSS) EARNINGS PER SHARE: Â Basic (loss) earnings per common share was computed by dividing net (loss) income by the sum of the weighted-average number of common shares outstanding. Diluted (loss) earnings per common share is computed by dividing the net (loss) income by the weighted-average number of common shares outstanding plus the dilutive effect of common shares issuable upon exercise of potential sources of dilution. The Company has 921,000 options outstanding which have not been included in the calculation of diluted (loss) earnings per share because they are anti-dilutive. Â The weighted average common shares outstanding used in the computation of basic and diluted (loss) earnings per share were 5,708,599 for the years ended October 31, 2024 and 2023. Â FAIR VALUE OF FINANCIAL INSTRUMENTS: Â The carrying amounts of cash, accounts receivable, notes due to/(from) broker and accounts payable approximate fair value because of the short-term nature of these instruments. The carrying amount of the bank line of credit approximates fair value because the debt is based on current rates at which the Company could borrow funds with similar remaining maturities. Fair value estimates are made at a specific point in time, based on relevant market information about the financial instruments when available. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates. Â The Company measures fair value as required by Accounting Standards Codification (â€œASCâ€) Topic 820 â€œFair Value Measurements and Disclosuresâ€ (â€œASC Topic 820â€). ASC Topic 820 defines fair value, establishes a framework and gives guidance regarding the methods used for measuring fair value, and expands disclosures about fair value measurements. ASC Topic 820 clarifies that fair value is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, there exists a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows: Â Â A) Level 1 â€“ unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access as of the measurement date. Â B) Level 2 â€“ inputs other than quoted prices included within Level 1 that are directly observable for the asset or liability or indirectly observable through corroboration with observable market data. Â C) Level 3 â€“ unobservable inputs for the asset or liability only used when there is little, if any, market activity for the asset or liability at the measurement date. Â The hierarchy requires the Company to use observable market data, when available, and to minimize the use of unobservable inputs when determining fair value. Â F-13 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (contâ€™d): Â REVENUE RECOGNITION: Â The Company recognizes revenue in accordance with the five-step model as prescribed by the Financial Accounting Standards Board (â€œFASBâ€) Accounting Codification (â€œASCâ€) Topic 606 (â€œASC 606â€) in which the Company evaluates the transfer of promised goods or services and recognizes revenue when its customer obtains control of promised goods or services in an amount that reflects the consideration which the Company expects to be entitled to receive in exchange for those goods or services. To determine revenue recognition for the arrangements that the Company determines are within the scope of ASC 606, the Company performs the following five steps: (1) identify the contract(s) with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract and (5) recognize revenue when (or as) the entity satisfies a performance obligation. Â The following table presents revenues by product line for the years ended October 31, 2024 and 2023. SCHEDULE OF REVENUEÂ Â Â 2024Â Â 2023Â GreenÂ $31,177,003Â Â $30,582,179Â PackagedÂ Â 47,385,295Â Â Â 37,591,225Â Â Â Â Â Â Â Â Â Â TotalsÂ $78,562,298Â Â $68,173,404Â RevenuesÂ $78,562,298Â Â $68,173,404Â Â Revenue for these product lines is recognized upon shipment to the customer. Â SHIPPING AND HANDLING FEES AND COSTS: Â Revenue earned from shipping and handling fees is reflected in net sales. Costs associated with shipping product to customers aggregating approximately $2,700,000 and $2,539,000 for the years ended October 31, 2024 and 2023, respectively, is included in cost of sales. Â CONCENTRATION OF RISK: Â Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash deposits at financial institutions and brokerage firms. Â Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At October 31, 2024 and 2023, the Company had approximately $780,000 and $2,092,000 in excess of FDIC insured limits, respectively. Â The accounts at the brokerage firm contain cash and securities. Balances are insured up to $500,000, with a limit of $100,000 for cash, by the Securities Investor Protection Corporation (SIPC). Â F-14 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (contâ€™d): Â EQUITY METHOD OF ACCOUNTING: Â Investee companies that are not consolidated, but over which the Company exercises significant influence, are accounted for under the equity method of accounting. Whether or not the Company exercises significant influence with respect to an Investee depends on an evaluation of several factors including, among others, representation on the Investee companyâ€™s board of directors and ownership level, which is generally a 20% to 50% interest in the voting securities of the Investee company. Under the equity method of accounting, an Investee companyâ€™s accounts are not reflected within the Companyâ€™s consolidated Balance Sheets and consolidated Statements of Operations; however, the Companyâ€™s share of the earnings or losses of the Investee company is reflected in the caption â€œLoss from equity method investmentsâ€ in the consolidated Statements of Operations. The Companyâ€™s carrying value in an equity method Investee company is reflected in the caption â€œEquity method investmentsâ€ in the Companyâ€™s consolidated Balance Sheets. Â The Companyâ€™s equity method investments consist of the following: Â Â (1) 20% interest in Healthwise Gourmet Coffees, LLC, a distributor of low acidity coffees. The initial investment in this company amounted to $100,000. The loss recognized amounted to $25 and $16,925 for the years ended October 31, 2024 and 2023, respectively. The carrying amount of this investment as presented on the consolidated balance sheet at October 31, 2024 and 2023 was $39,651 and $39,676, respectively. Â INVESTMENTS - OTHER: Â Investment â€“ other represent investments made by the Company that do not qualify as equity method investments as the Company cannot exercise significant influence over the target. The Company accounts for these investments in accordance with ASC Topic 321 â€œInvestments â€“ Equity Securitiesâ€ (â€œASC 321â€). In August 2021, the Company made an investment of $2,500,000 in an entity that hold investments in the plant-based protein drink manufacturing industry. The Company has determined they do not have significant influence over the investee. Pursuant to ASC 321, the Company has elected an alternate measurement to account for this investment at cost less any impairment with adjustments to fair value if there are observable price changes. This investment was sold in October 2023. The sale price was $3,150,000, which is presented as a receivable on our balance sheet as of October 31, 2023. We also reported the gain of $650,000 on our statement of operations for the year ended October 31, 2023. Â F-15 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (contâ€™d): Â LEASES: Â Leases are accounted for under ASC 842. The Company determines if an arrangement is or contains a lease at inception. The Companyâ€™s operating lease arrangements are comprised of real estate and facility leases. Right of use assets represent the Companyâ€™s right to use the underlying asset for the lease term and lease liabilities represent the Companyâ€™s obligation to make lease payments arising from the lease. Right of use assets and lease liabilities are recognized at the commencement date based on the present value of the lease payments over the lease term. As the Companyâ€™s leases do not provide an implicit rate and the implicit rate is not readily determinable, the Company estimates its incremental borrowing rate based on the information available at the measurement date in determining the present value of the lease payments. Right of use assets also exclude lease incentives. Â ACCOUNTING PRONOUCEMENTS ADOPTED Â The Company follows the FASB Accounting Standard Update (â€œASUâ€) 2016-13, â€œFinancial Instruments â€“ Credit Losses (Topic 326).â€ This guidance requires entities to use a current expected credit loss impairment model rather than incurred losses. The Company considers factors such as credit quality, age of balances, historical experience and current and future economic conditions that may affect the Companyâ€™s expectation of collectability in determining the allowance for credit losses. The standard became effective for the Company on November 1, 2023. The adoption of this new guidance did not have a material impact on the Companyâ€™s consolidated financial statements and related disclosures. Â ACCOUNTING PRONOUCEMENTS NOT YET ADOPTED: Â In October 2023, the FASB issued ASU 2023-06, â€œDisclosure Improvements â€“ Codification Amendments in Response to the SECâ€™s Disclosure Update and Simplification Initiative.â€ This standard affects a wide variety of Topics in the Codification. The effective date for each amendment will be the date on which the SECâ€™s removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective. Early adoption is prohibited. The Company does not expect the adoption of this standard to have a material impact on the Companyâ€™s consolidated financial statements and related disclosures. Â In November 2023, the FASB issued ASU 2023-07, â€œSegment Reporting â€“ Improving Reportable Segment Disclosures (Topic 280).â€ The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses. The standard requires disclosure to include significant segment expenses that are regularly provided to the chief operating decision maker (â€œCODMâ€), a description of other segment items by reportable segment, and any additional measures of a segmentâ€™s profit or loss used by the CODM when deciding how to allocate resources. The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods. This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted, and requires retrospective application to all prior periods presented in the financial statements. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures. Â In December 2023, the FASB issued ASU 2023-09, â€œImprovements to Income Tax Disclosures,â€ a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entityâ€™s effective tax rate reconciliation as well as information on income taxes paid. The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures. Â NOTE 3 - INVENTORIES: Â Inventories at October 31, 2024, and 2023 consisted of the following: Â SCHEDULE OF INVENTORIES Â Â 2024Â Â 2023Â Packed coffeeÂ $2,025,335Â Â $3,582,935Â Green coffeeÂ Â 11,252,118Â Â Â 13,151,993Â Roaster partsÂ Â 469,849Â Â Â 537,108Â Packaging suppliesÂ Â 1,685,682Â Â Â 1,714,503Â TotalsÂ $15,705,984Â Â $18,986,539Â InventoriesÂ $15,705,984Â Â $18,986,539Â Â F-16 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 4 â€“ BUILDING, MACHINERY AND EQUIPMENT: Â Building machinery and equipment at October 31, 2024, and 2023 consisted of the following: SCHEDULE OF MACHINERY AND EQUIPMENTÂ Â Â Estimated Useful LifeÂ 2024Â Â 2023Â ImprovementsÂ 15-30 yearsÂ $279,813Â Â $233,766Â BuildingÂ 31 yearsÂ Â 900,321Â Â Â 900,321Â Machinery and equipmentÂ 7 yearsÂ Â 8,673,925Â Â Â 8,587,858Â Furniture and fixturesÂ 7 yearsÂ Â 1,359,203Â Â Â 1,184,387Â Property plant and equipment grossÂ Â Â Â 11,213,262Â Â Â 10,906,332Â Â Â Â Â Â Â Â Â Â Â Â Less, accumulated depreciationÂ Â Â Â 7,991,397Â Â Â 7,411,882Â Property plant and equipment netÂ Â Â $3,221,865Â Â $3,494,450Â Â Depreciation expense totaled $579,515 and $563,100 for the years ended October 31, 2024, and 2023, respectively. Â NOTE 5 â€“ ACCOUNTS PAYABLE AND ACCRUED EXPENSES: Â Accounts payable and accrued expenses at October 31, 2024, and 2023 consisted of the following: SCHEDULE OF ACCOUNTS PAYABLE AND ACCRUED EXPENSESÂ Â Â 2024Â Â 2023Â Accounts payableÂ $2,944,905Â Â $3,681,123Â Purchase accrualsÂ Â 2,408,749Â Â Â 1,051,685Â Other accrualsÂ Â 390,245Â Â Â 473,634Â TotalsÂ $5,743,899Â Â $5,206,442Â Â NOTE 6 - LINE OF CREDIT: Â On April 25, 2017 the Company and OPTCO (collectively referred to herein as the â€œBorrowersâ€) entered into an Amended and Restated Loan and Security Agreement (the â€œA&R Loan Agreementâ€) and Amended and Restated Loan Facility (the â€œA&R Loan Facilityâ€) with Sterling National Bank (â€œSterlingâ€), which consolidated (i) the financing agreement between the Company and Sterling, dated February 17, 2009, as modified, (the â€œCompany Financing Agreementâ€) and (ii) the financing agreement between Company, as guarantor, OPTCO and Sterling, dated March 10, 2015 (the â€œOPTCO Financing Agreementâ€), amongst other things. Â On March 17, 2022, the Company reached an agreement for a new loan modification agreement and credit facility which extended the maturity date to June 29, 2022. The facility was then approved for a two-year extension. All other terms of the A&R Loan Agreement and A&R Loan Facility remain the same. Â F-17 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 6 - LINE OF CREDIT (contâ€™d): Â On June 28, 2022, the Company reached an agreement for a new loan modification agreement and credit facility with Webster. The terms of the new agreement, among other things: (i) provided for a new maturity date of June 30, 2024, and (ii) changed the interest rate per annum to SOFR plus 1.75% (with such an interest rate not to be lower than 3.50%). Interest rate at October 31, 2024, was 7.02%. All other terms of the A&R Loan Agreement and A&R Loan Facility remained the same. The credit facility is $14,000,000. The unused line of credit as of October 31, 2024, was $14,000,000. The collateral related to the outstanding debt is all assets of the company. Â The Company is required to maintain certain financial covenants with respect to the A&R Loan Agreement. The Company was not in compliance with such requirements as of October 31, 2023. The Company received a waiver from the lender on May 24, 2024 for all past defaults. The A&R Loan Agreement was also modified on March 15, 2023 to, among other things: (i) provide for a requirement for subordination agreements, if necessary, (ii) change the terms of transactions with affiliates from a dollar limitation to allowable in the ordinary course of business, and (iii) established a new covenant for a fixed charge coverage ratio. Â On June 27, 2024, the Borrowers entered into the Tenth Loan Modification Agreement with Webster which amended the A&R Loan Agreement to, among other things: (i) provide for a new loan maturity date of June 29, 2025, (ii) provide that the applicable margin requirement for any revolving loan outstanding under the A&R Loan Agreement to 2.25%, (iii) provide that the maximum facility amount shall be $10,000,000 and (iv) to adjust certain definitions and terms related to the borrowing base and leverage ratios applicable to the A&R Loan Agreement. Â Each of the A&R Loan Facility and A&R Loan Agreement contains covenants, subject to certain exceptions, that place annual restrictions on the Borrowersâ€™ operations, including covenants relating to debt restrictions, capital expenditures, indebtedness, minimum deposit restrictions, tangible net worth, net profit, leverage, employee loan restrictions, dividend and repurchase restrictions (common stock and preferred stock), and restrictions on intercompany transactions. The outstanding balance on the Companyâ€™s line of credit was $0 and $9,620,000 as of October 31, 2024, and October 31, 2023, respectively. Â NOTE 7 - INCOME TAXES: Â The Companyâ€™s provision (benefit) for income taxes in 2024 and 2023 consisted of the following: Â SCHEDULE OF PROVISION (BENEFIT) FOR INCOME TAX Â Â 2024Â Â 2023Â Â Â Â Â Â Â Â CurrentÂ Â Â Â Â Â Â Â FederalÂ $82,332Â Â $-Â State and localÂ Â 18,544Â Â Â -Â TotalÂ Â 100,876Â Â Â -Â DeferredÂ Â Â Â Â Â Â Â FederalÂ Â 611,317Â Â Â (223,120) State and localÂ Â 137,692Â Â Â (45,100) TotalÂ Â 749,009Â Â Â (268,220) Provision (benefit) for income taxesÂ $849,885Â Â $(268,220) Â F-18 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 7 - INCOME TAXES (contâ€™d): Â A reconciliation of the difference between the expected income tax rate using the statutory U.S. federal tax rate and the Companyâ€™s effective tax rate is as follows: SCHEDULE OF EFFECTIVE INCOME TAX RATEÂ Â Â 2024Â Â 2023Â Expense (Benefit) from for tax at the federal statutory rateÂ $644,259Â Â $(231,797) Goodwill impairmentÂ Â -Â Â Â -Â Other permanent differencesÂ Â 23,718Â Â Â (51,500Â Return to provisionÂ Â 29,959Â Â Â 51,500Â Deferred Tax change in effective rateÂ Â 6,838Â Â Â Â Â State and local tax, net of federalÂ Â 145,112Â Â Â (36,423) Â Â Â Â Â Â Â Â Â Expense (Benefit from) income taxesÂ $849,885Â Â $(268,220) Â Â Â Â Â Â Â Â Â Effective income tax rateÂ Â 28%Â Â 25% Â The tax effects of the temporary differences that give rise to the deferred tax assets and liabilities as of October 31, 2024 and 2023 are as follows: SCHEDULE OF DEFERRED TAX ASSETS AND LIABILITIESÂ Â Â 2024Â Â 2023Â Deferred tax assets:Â Â Â Â Â Â Â Â Accounts receivableÂ $37,051Â Â $34,539Â Unrealized lossÂ Â -Â Â Â -Â Deferred rentÂ Â 942Â Â Â 28,483Â Deferred compensationÂ Â 31,233Â Â Â 28,908Â Net operating lossÂ Â 503,413Â Â Â 1,039,047Â Stock-based compensationÂ Â 645,892Â Â Â 602,107Â InventoryÂ Â 93,879Â Â Â 105,794Â Â Â Â Â Â Â Â Â Â Total deferred tax assetÂ Â 1,312,410Â Â Â 1,838,878Â Â Â Â Â Â Â Â Â Â Deferred tax liabilities:Â Â Â Â Â Â Â Â Intangible assets acquiredÂ Â 95,347Â Â Â 70,021Â Unrealized gainÂ Â 132,625Â Â Â -Â Buildings, machinery and equipmentÂ Â 492,040Â Â Â 427,450Â Â Â Â Â Â Â Â Â Â Total deferred tax liabilitiesÂ Â 720,012Â Â Â 497,471Â Net deferred tax assetÂ $592,398Â Â $1,341,407Â Â A valuation allowance was not provided at October 31, 2024 or 2023. In assessing the realizability of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences become deductible. Management considers the scheduled reversal of deferred tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Â F-19 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 7 - INCOME TAXES (contâ€™d): Â Based upon the level of historical taxable income and projections for future taxable income over the periods in which the deferred tax assets are expected to be deductible, management believes it is more likely than not the Company will realize the benefits of these deductible differences. The amount of the deferred tax asset considered realizable, however, could be reduced in the near term if estimates of future taxable income are reduced. Â As of October 31, 2024 and 2023, the Company did not have any unrecognized tax benefits or open tax positions. The Companyâ€™s practice is to recognize interest and/or penalties related to income tax matters in income tax expense. As of October 31, 2024, and 2023, the Company had no accrued interest or penalties related to income taxes. The Company currently has no federal or state tax examinations in progress. Â The Company files a U.S. federal income tax return and California, Colorado, Connecticut, Florida, Idaho, Illinois, Kansas, Louisiana, Michigan, Massachusetts, Montana, New Jersey, New York, New York City, Oregon, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, and Virginia state tax returns. The Companyâ€™s federal income tax return is no longer subject to examination by the federal taxing authority for years before fiscal 2021. The Companyâ€™s California, Colorado and New Jersey and Texas income tax returns are no longer subject to examination by their respective taxing authorities for the years before fiscal 2021. The Companyâ€™s Oregon, New York, Kansas, South Carolina, Rhode Island, Connecticut and Michigan income tax returns are no longer subject to examination by their respective taxing authorities for the years before fiscal 2021. Â As of October 31, 2024, and 2023, the Company had cumulative net operating loss carryforwards of approximately $1,956,523 and $3,524,744 respectively, $153,235 of which begin to expire in 2038 and $1,803,288 of the net operating loss carryforwards that do not expire. In accordance with Section 382 of the Internal Revenue code, the usage of $153,235 of the Companyâ€™s net operating loss carryforwards is subject to an annual limitation of $60,469, the remaining operating loss carryforwards of $1,803,288 have no such limitations. These net operating loss carryforwards may be further limited in the event of a change in ownership. Â F-20 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 8 - COMMITMENTS AND CONTINGENCIES: Â The Company has a 401(k) Retirement Plan, which covers all the full-time employees who have completed one year of service and have reached their 21st birthday. The Company matches 100% of the aggregate salary reduction contribution up to the first 3% of compensation and 50% of aggregate contribution of the next 2% of compensation. Contributions to the plan aggregated $63,095 and $80,994 for the years ended October 31, 2024, and 2023, respectively. Â NOTE 9 - LEASES: Â The following summarizes the Companyâ€™s operating leases: Â SCHEDULE OF OPERATING LEASES Â Â 2024Â Â 2023Â Right-of-use operating lease assetsÂ $1,166,537Â Â $2,696,159Â Â â€¯Â Â Â Â Â Â Â Â Current lease liabilityÂ Â 307,364Â Â Â 255,625Â Non-current lease liabilityÂ Â 865,668Â Â Â 2,974,579Â Total lease liabilityÂ $1,173,032Â Â $3,230,204Â Â The amortization of the right-of-use asset for the years ended October 31, 2024 and 2023 was $315,414 and $322,030, respectively. Â Weighted average remaining lease termÂ Â 3.76Â Weighted average discount rateÂ Â 6.4% Â F-21 Â Â COFFEE HOLDING CO., INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS OCTOBER 31, 2024 AND 2023 Â NOTE 9 â€“ LEASES (contâ€™d): Â Maturities of lease liabilities by year for our operating leases are as follows: SCHEDULE OF MATURITY LEASE LIABILITYÂ Â Â Â Â 2025Â $371,784Â 2026Â Â 355,024Â 2027Â Â 303,562Â 2028Â Â 226,990Â 2029Â Â 66,619Â ThereafterÂ Â -Â Total lease paymentsÂ $1,323,979Â Less: imputed interestÂ Â (150,947) Present value of operating lease liabilitiesÂ $1,173,032Â Â The aggregate cash payments under these leasing agreements were $288,202 and $429,027 for the years ended October 31, 2024, and 2023, respectively. Variable lease payments were $131,490 and $105,568 during the years ended October 31, 2024, and 2023, respectively. Operating lease costs were $426,200 and $475,346 for the years ended October 31, 2024, and 2023, respectively. Â In May 2024, the Company modified its existing lease agreement pertaining to a portion of its office facility. The Company wrote off $1,848,032 in right-of-use assets and $2,058,599 lease liability associated with this agreement, resulting in a gain on extinguishment of lease of $210,567. On May 1, 2024, the Company entered into an amended lease agreement for the remaining portion of its office facility in Staten Island, NY, which changed the lease modification date to April 30, 2029. The amended lease commenced on May 1, 2024. The Company recognized a right-of-use asset and lease liability associated with this modified agreement of $547,975. As a result of the modification, the Company decreased its right-of-use asset by $1,300,057 and lease liability by $1,510,624 as of July 31, 2024. Â As of October 31, 2024, the Company was reasonably certain that the option to extend the Sonofresco lease would be exercised through December 2026. As a result, the Company increased its right-of-use asset and lease liability by approximately $85,000 as of October 31, 2024. Â NOTE 10 - RELATED PARTY TRANSACTIONS: Â In January 2005, the Company established the â€œCoffee Holding Co., Inc. Non-Qualified Deferred Compensation Plan.â€ Currently, there is only one participant in the plan: the Companyâ€™s Chief Executive Officer. Within the plan guidelines, this employee is deferring a portion of his current salary and bonus. The assets are held in a separate trust. The deferred compensation payable represents the liability due to the Chief Executive Officer of the Company. The assets were $121,386 and $120,523 as of October 31, 2024, and October 31, 2023, respectively, and are included in Deposits and other assets in the accompanying balance sheets. The deferred compensation liability at October 31, 2024 and October 31, 2023 was $121,386 and $120,523, respectively. Â NOTE 11 - STOCKHOLDERSâ€™ EQUITY: Â Â a. Treasury Stock. The Company utilizes the cost method of accounting for treasury stock. The cost of reissued shares is determined under the last-in, first-out method. The Company did not purchase any shares during the years ended October 31, 2024 and 2023. Â Â Â Â b. Stock Options. The Company has an incentive stock plan, the 2013 Equity Compensation Plan (the â€œ2013 Planâ€), and on April 19, 2019, has granted 1,000,000 stock options to employees, officers and non-employee directors from the 2013 Plan each with an exercise price of $5.43. Options granted under the 2013 Plan may be Incentive Stock Options or Nonqualified Stock Options, as determined by the Administrator at the time of grant. During the year ended October 31, 2024, 79,000 stock options were forfeited. No options were granted or expired during the years ended October 31, 2024. No options were granted, forfeited or expired during the years ended October 31, 2023. As of October 31, 2024, and October 31, 2023, 921,000 and 1,000,000, were exercisable, respectively. Â The Company recorded no stock-based compensation expense for the year ended October 31, 2024 and 2023, as all stock option awards were fully vested as of the beginning of the reporting period. Â NOTE 12 â€“ CONCENTRATION OF CREDIT RISK Â The Company had one customer in fiscal year 2024 that individually exceeded 10% of consolidated net sales. Net sales to this one customer were approximately 12% of consolidated net sales or $9.2 million. Â NOTE 13 â€“ SUBSEQUENT EVENTS: Â The Company evaluated subsequent events and transactions that occurred after the balance sheet date up to the date that the financial statements were issued. Other than as described below, the Company did not identify any subsequent events that would have required adjustment or disclosure in the financial statements. Â In November 2024, the Company purchased the remaining assets of Empire Coffee Company for $825,000 in a Uniform Commercial Code (â€œUCCâ€) Chapter 9 sale (â€œSecond Empireâ€ acquisition). The assets purchased consisted of accounts receivable, inventories and equipment. Second Empire will operate as a 100% wholly owned subsidiary of Coffee Holding. Â In connection with this transaction, Coffee Holding entered into a four-year lease with 21 Grace Church Street Realty LLC for the existing property at 21 Grace Church Street, Port Chester, NY 10573 where Empire Coffee has its offices and production facility. Â Operations of Second Empire will include roasting and packing for current Coffee Holding customers as well as customers of Empire Coffee. Â F-22 EX-10.21 2 ex10-21.htm Â Exhibit 10.21 Â EX-10.22 3 ex10-22.htm Â Exhibit 10.22 Â Â Â Â Â Â Â Â EX-10.23 4 ex10-23.htm Â Exhibit 10.23 Â Â Â SECURED CREDITOR SALE AGREEMENT Â by and between Â BRIDGE BUSINESS CREDIT, LLC, as secured party in possession, As â€œSellerâ€ and Â SECOND EMPIRE, LLC As â€œBuyerâ€ Â November 6, 2024 Â Â Â Â Â Â SECURED CREDITOR SALE AGREEMENT Â THIS SECURED CREDITOR SALE AGREEMENT (this â€œAgreementâ€) is made and entered into effective as of November 6, 2024 (the â€œEffective Dateâ€), by and between BRIDGE BUSINESS CREDIT, LLC, a Michigan limited liability company, as secured party in possession (â€œSellerâ€) and SECOND EMPIRE, LLC, a Delaware limited liability company (the â€œBuyerâ€). Â WHEREAS, M&T Bank, successor by merger to Peopleâ€™s United Bank, National Association, (the â€œBankâ€) extended loans to Empire Coffee Company, Inc., a New York corporation (the â€œBorrowerâ€), pursuant to Loan and Security Agreement dated October 23, 2015 (the â€œLoan and Security Agreementâ€), a Revolving Note and a Term Note; Â WHEREAS, in order to secure payment and performance of any and all Obligations (as defined in the Loan and Security Agreement) of Borrower to Bank, including those arising under the Revolving Note, the Term Note, and the Loan and Security Agreement, Borrower granted to Bank security interests and liens upon certain property including, but not limited to, the Purchased Assets (as defined herein), (the â€œCollateralâ€) pursuant to the terms of the Loan and Security Agreement, as well as certain other documents, instruments, guaranties, security agreements, pledge agreement, and other agreements executed and/or delivered by Borrower and the guarantors a party thereto pursuant to the Loan Agreement or in connection therewith (together with the Loan and Security Agreement, collectively, the â€œBank Loan Documentsâ€); Â WHEREAS, Bank sold and assigned to Seller the Bank Loan Documents; Â WHEREAS, Seller and Borrower amended and restated the Loan and Security Agreement pursuant to the terms of that certain Amended and Restated Loan Agreement dated as of May 10, 2024 (the â€œLoan Agreementâ€) and an Amended and Restated Promissory Note dated May 10, 2024 (the â€œNoteâ€); Â WHEREAS, Borrower also executed and delivered to Seller a Security Agreement (All Assets) dated as of May 10, 2024 (the â€œSecurity Agreementâ€), as well as certain other documents, instruments, guaranties, security agreements, pledge agreement, and other agreements executed and/or delivered by Borrower and the guarantors a party thereto pursuant to the Loan Agreement or in connection therewith (together with the Loan Agreement, the Note and the Security Agreement, collectively, the â€œLoan Documentsâ€); Â WHEREAS, Borrower is in default under the Loan Agreement and the other Loan Documents; and Â WHEREAS, contemporaneously with the effectiveness of this Agreement, Borrower has agreed to provide Seller with peaceful possession of the Purchased Assets in accordance with that certain Collateral Surrender and Sale Agreement, dated as of October 8, 2024, by and between Seller and Borrower (the â€œSurrender Agreementâ€), a copy of which is annexed hereto as Exhibit A; and Â 2 Â Â WHEREAS, in accordance with its rights as a secured party under the Uniform Commercial Code as in effect in the State of New York or such other jurisdiction as is applicable (the â€œUCCâ€) and the rights granted to Seller under the Loan Documents, and subject to the terms and conditions contained herein, (i) the Seller, as secured party in possession, desires to sell the Borrowerâ€™s right, title, and interest in and to the assets which constitute Collateral on an â€œAS IS, WHERE ISâ€ basis, with no representations or warranties of any kind, expressly disclaiming warranty of title, except as expressly set forth in Article IV of this Agreement, and (ii) the Buyer desires to pay for and accept such assets, upon the terms and subject to the conditions set forth herein (the â€œProposed Transactionâ€). Â NOW, THEREFORE, in consideration of the mutual promises, representations, warranties and covenants made herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, each of the signatories hereto hereby agree as follows: Â ARTICLE I Â CERTAIN DEFINITIONS Â 1.1 Definitions. For the purposes of this Agreement, the following terms have the meanings set forth below: Â â€œAffiliateâ€ of any particular Person means any other Person controlling, controlled by or under common control with such Person. For purposes of this definition, â€œcontrolâ€ (including the terms â€œcontrolling,â€ â€œcontrolled byâ€ and â€œunder common control withâ€) means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a Person, whether through the ownership of voting securities, by contract or otherwise. Â â€œCash Purchase Priceâ€ has the meaning set forth in Section 2.4. Â â€œClaimsâ€ means any and all demands, actions, causes of action, suits, covenants, contracts, controversies, agreements, promises, sums of money, accounts, bills, reckonings, damages and any and all other claims, counterclaims, defenses, rights of set-off, demands and liabilities. Â â€œCollection Accountâ€ means that certain lockbox maintained by the Seller for the account of the Borrower at JPMorgan Chase, account number ending 8272. Â â€œGoverning Authorityâ€ means any: (i) federal, state, local, municipal, foreign or other government; (ii) governmental or quasi-governmental authority of any nature (including any governmental agency, branch, department, official, or entity and any court or other tribunal); or (iii) body exercising, or entitled to exercise any administrative, executive, judicial, legislative, police, regulatory, or taxing authority or power of any nature, including any arbitral tribunal. Â 3 Â Â â€œIntellectual Propertyâ€ means any and all intellectual property or similar proprietary rights in, arising from or associated with the following, whether protected, created or arising under the laws of the United States or any other jurisdiction or under any international convention, whether registered or unregistered: patents, and equivalent or similar rights anywhere in the world in inventions and discoveries including rights in invention disclosures, copyrights, trademarks, software, mask-work registrations, inventions, proprietary data, domain names, social media accounts, trade secrets, databases, and design rights; any service mark, trade dress or similar rights arising from artwork, packaging, labeling, designs, publicity, advertising copy, and promotional materials; rights of publicity, rights of privacy, and any rights arising from a personâ€™s picture, photograph, image, name, nickname, signature, likeness, biographical details, performances, characteristics, endorsements, voice, and/or other indicia of identity, and all ownership and exploitation rights in such persona, including production, reproduction, distribution, adaptation, performance, display, fixation, exhibition, broadcast, merchandising, and all other rights of communication to the public, and the right to exploit such persona throughout the universe in perpetuity in all media, markets, and languages and in any manner now known or hereafter devised, including moral rights or droit moral; and all registrations, applications, recordings, and common-law rights relating to any of the foregoing, all rights to sue at law or in equity for any infringement or other impairment thereto, including the right to receive all proceeds and damages therefrom, and all rights to obtain renewals, continuations, divisions or other extensions of legal protections pertaining thereto. Â â€œLienâ€ means any mortgage, pledge, charge, hypothecation, lien (statutory or otherwise), preference, priority, security interest, tax owed, security agreement, easement, covenant, encroachment, condition, covenant, claim, exception, option, equity, right, restrictions on transfer or other encumbrance of any kind or nature whatsoever (whether absolute, accrued, disputed, contingent or otherwise). Â â€œLockboxâ€ means that certain lockbox maintained by the Seller for the account of the Borrower, account number ending 8636. Â â€œPersonâ€ means any individual, sole proprietorship, partnership, joint venture, trust, unincorporated association, corporation, limited liability company, entity or Governing Authority. Â â€œPurchased Assetsâ€ means, the following assets of the Borrower, which were surrendered to Seller pursuant to the Surrender Agreement, (i) all accounts receivables (the â€œAccounts Receivableâ€); (ii) all packaging inventory; (iii) all green coffee inventory; (iv) all machinery and equipment, (v) all assets used or held for use by the Borrower and used or usable in connection with the operation of the Borrowerâ€™s business, including, without limitation, all Intellectual Property, (vi) all purchase orders relating to the foregoing, (vii) all customer lists, email lists and all other digital material that is related to, or used by, the Borrowerâ€™s business, (viii) all books and records and historical data of the Borrower, including supplier customer history and vendor history, and (ix) all products and proceeds of the foregoing. Â ARTICLE II PURCHASE AND SALE OF ASSETS Â 2.1 Purchase and Sale of Purchased Assets. Â a. On the terms and subject to the conditions set forth in this Agreement, the Buyer shall purchase from the Seller, and the Seller, as holder of a security interest in, among other things, the Purchased Assets, in accordance with Sections 9-610 and 9-617(a) of the UCC, shall, through a secured creditorâ€™s private sale, sell, convey, assign, transfer and deliver to the Buyer on the â€œClosing Dateâ€ (as that term is defined below), all right, title and interest in and to the Purchased Assets on an â€œAS IS, WHERE ISâ€ basis, with no representations or warranties, express or implied, including no warranty of title, except as expressly set forth in Article IV of this Agreement. Â 4 Â Â b. At the Closing, except as otherwise set forth herein, Seller shall deliver to Buyer an Article Nine Secured Partyâ€™s Bill of Sale with respect to the Purchased Assets in the form attached hereto as Exhibit B (the â€œSecured Partyâ€™s Bill of Saleâ€), free and clear of Liens of Seller. Â c. For clarity, Buyer does not assume any of the liabilities of Seller in connection with its purchase hereunder. Â 2.2 Closing Transactions. Â a. The closing of the Proposed Transaction (the â€œClosingâ€), shall occur promptly upon the expiration of notices hereof to be given to lien holders or others entitled to receive notice of the sale, but in no event later than November 6, 2024 (â€œClosing Dateâ€), subject to the Seller Deliveries and the Buyer Deliveries. Â b. At the Closing: Â i. The Seller shall deliver to the Buyer the following (collectively, the â€œSeller Deliveriesâ€). Â A. a duly executed copy of the Surrender Agreement together with all schedules and exhibits thereto; Â B. a duly executed copy of this Agreement together with all schedules and exhibits thereto; Â C. a duly executed Secured Partyâ€™s Bill of Sale executed by the Seller in its capacity as secured party in possession of the Purchased Assets; and Â D. satisfactory documentation that addresses the forwarding of collected proceeds received in the Lockbox and/or Collection Account from the Closing Date to and including ninety (90) days after the Closing Date to an account under the control of Buyer, executed by Seller in favor of Buyer; and Â ii. The Buyer shall deliver to the Seller the following (collectively, the â€œBuyer Deliveriesâ€): Â A. a duly executed copy of this Agreement together with all schedules and exhibits thereto; and Â B. a cash payment in the amount of the Cash Purchase Price, by wire transfer of immediately available funds to the deposit account of Seller listed on Exhibit C, Â 2.3 Possession of the Assets. Following the Closing, Buyer will have the right to immediate possession of the Purchased Assets. Â 2.4 Purchase Price. The aggregate consideration to be paid by the Buyer for the Purchased Assets shall be a cash payment by Buyer to Seller on the Closing Date in an amount equal to $800,000 (the â€œCash Purchase Priceâ€). Â 5 Â Â ARTICLE III CONDITIONS TO CLOSING Â 3.1 Conditions to the Buyerâ€™s Obligations. The obligation of the Buyer to consummate the transactions contemplated by this Agreement is subject to: Â a. The receipt by Buyer, in form and substance satisfactory to Buyer, of the Seller

Deliveries, any of which the Buyer shall have the right to waive and proceed to the Closing; Â b. The representations, warranties, and covenants of Seller made herein shall have been true as of Closing Date; Â c. As of the Closing Date, the sale of the Purchased Assets by Seller or any of the transactions contemplated hereby are not prohibited by any stay or injunction in any litigation, governmental action, or other proceeding, including the â€œautomatic stayâ€ under 11 U.S.C. Â§362 in any pending case under Title 11 of the United States Code by or against Borrower. No litigation shall have been filed that would prevent closing or subject Buyer to a claim for damages as a result of the consummation of the Proposed Transaction; Â d. Satisfactory completion of confirmatory due diligence, including a field audit of all inventory to be acquired, at Buyerâ€™s sole cost and expense; Â e. Receipt of accounts receivable agings as of the Closing Date, in form and substance acceptable to Buyer together with copies of all invoices related to all Accounts Receivable created during the Interim Period; Â f. Buyer shall have entered into a satisfactory lease with the landlord of the manufacturing facility located at 106 Purdy Avenue, Port Chester, NY, which lease shall not require Buyer to assume any past due amounts owed by the Borrower; Â g. Borrower, Robert A. Richter, and Deborah F. Richter, shall execute and deliver the Consent attached hereto; Â h. Confirmation that the Company has maintained its operations during the Interim Period and has continued to employ essential employees; and Â i. The delivery of notice from the Seller that all of the conditions set forth in Section 3.2 hereafter are satisfied or waived. Â 3.2 Conditions to the Sellerâ€™s Obligations. The obligation of the Seller to consummate the transactions contemplated by this Agreement is subject to the receipt by Seller, in form and substance satisfactory to Seller, of the Buyer Deliveries and the items listed below, any of which the Seller shall have the right to waive and proceed to the Closing: Â a. The expiration of the 10-day notice period set forth in the notices of secured party private sale issued by Seller to the parties listed on Exhibit E hereto; Â 6 Â Â b. The expiration of the 25-day notice period set forth in the notices of secured party private sale issued by Seller to the parties listed on Exhibit F hereto; Â c. The absence of any prohibition, stay, condition, limitation or impediment to Closing issued, ordered or imposed by any Governing Authority; Â d. Borrower, Robert A. Richter, and Deborah F. Richter, shall execute and deliver the Consent attached hereto; and Â e. The delivery of notice from the Buyer that all of the conditions set forth in Section 3.1 above are satisfied or waived. Â ARTICLE IV REPRESENTATIONS AND WARRANTIES OF THE SELLER Â As a material inducement to the Buyer to enter into this Agreement and consummate the transactions contemplated hereby, the Seller hereby represents and warrants to the Buyer that the following are true and correct: Â 4.1 Title to Loan Documents. Seller is the holder of the of the Bank Loan Documents and of the Loan Documents. Â 4.2 Default, Valid Lien and No Discharge. Borrower is in default of its obligations under the Loan Documents and other obligations owing to Seller and Seller has validly exercised its rights under the Loan Documents and applicable law in foreclosing on the Purchased Assets. Seller has a valid and perfected first-priority Lien upon and security interest in the Purchased Assets, and Seller has not amended or modified the Loan Agreement or the other Loan Documents so as to limits its right to enter into this Agreement with Buyer. Seller has not discharged in whole or in part its security interest and Lien in the Purchased Assets. Â 4.3 Organization and Power. The Seller is limited liability company duly organized and validly existing under the laws of the State of Michigan, with full power and authority to enter into this Agreement and to perform its obligations hereunder. Â 4.4 Authorization. The execution, delivery and performance by the Seller of this Agreement and the consummation of the transactions contemplated hereby have been duly and validly authorized by the Seller and no other requisite act or proceeding on the part of the Seller, or its governing body is necessary to authorize the execution, delivery or performance of this Agreement and the consummation of the transactions contemplated hereby. This Agreement has been duly executed and delivered by the Seller and this Agreement constitutes a valid and binding obligation of the Seller, enforceable in accordance with its terms, except as enforceability may be limited by bankruptcy laws, other similar laws affecting creditorsâ€™ rights and general principles of equity affecting the availability of specific performance and other equitable remedies. Â 4.5 Purchased Assets. Â a. Seller makes no representation or warranties regarding the scope and/or extent of the Purchased Assets; Â 7 Â Â b. Upon execution of this Agreement and receipt by the Seller of the Buyer Deliverables, including the Cash Purchase Price at Closing, all Liens that Seller may have in or to the Purchased Assets shall, and shall be deemed, discharged in accordance with Section 9-617(a) of the UCC and Seller shall, in accordance with Section 3.2 of this Agreement, execute and deliver in favor of Buyer such other and further documents and instruments, in form and substance reasonably satisfactory to Buyer, in order to evidence the transfer of the Purchased Assets by Seller to Buyer; Â c. Seller has complied with all applicable provisions of the UCC in order to effectuate the Proposed Transaction, including, without limitation, providing notice of the Proposed Transaction to all secured creditors of Borrower as required under the UCC; Â d. To the best of its knowledge following diligent inquiry, the sale of the Purchased Assets by the Seller or any of the transactions contemplated hereby are not prohibited by any stay or injunction in any litigation, governmental action, or other proceeding, including the â€œautomatic stayâ€ under 11 U.S.C. Â§362 in any pending case under Title 11 of the United States Code by or against Borrower; and Â e. Seller has not conveyed, assigned, transferred or otherwise encumbered its Lien on the Purchased Assets or transferred any of its rights under the Bank Loan Documents or the Loan Documents. Â 4.6 Governmental Authorities and Consents. The Seller is not required to submit any notice, report or other filing with any Governing Authority in order for Seller to execute and deliver this Agreement, consummate the transactions contemplated hereby or deliver to the Buyer all of Sellerâ€™s right, title and interest in the Purchased Assets subject to the terms hereof. No consent, approval or authorization of any Governing Authority is required to be obtained by the Seller in connection with the execution and delivery of this Agreement or the consummation of the transactions contemplated hereby. Â 4.7 Brokerage. There are no claims for brokerage commissions, employee bonuses, findersâ€™ fees or similar compensation in connection with the transactions contemplated by this Agreement based on any arrangement or agreement made by or on behalf of the Seller that would be binding upon any other Party hereto. Â ARTICLE V REPRESENTATIONS AND WARRANTIES OF THE BUYER Â As an inducement to the Seller and Borrower to enter into this Agreement and consummate the transactions contemplated hereby, the Buyer hereby represents and warrants to the Seller and Borrower that the following are true and correct: Â 5.1 Recitals. The matters and facts set forth in the Recitals above are true and correct. Â 5.2 Organization and Power. The Buyer is a limited liability company duly organized and validly existing under the laws of the State of Delaware, with full requisite power and authority to enter into this Agreement and to perform its obligations hereunder. Â 8 Â Â 5.3 Authorization. The execution, delivery and performance by the Buyer of this Agreement and the consummation of the transactions contemplated hereby have been duly and validly authorized by the Buyer and no other requisite act or proceeding on the part of the Buyer, its board of directors or governing body is necessary to authorize the execution, delivery or performance of this Agreement and the consummation of the transactions contemplated hereby. This Agreement has been duly executed and delivered by the Buyer and, assuming that this Agreement is the valid and binding obligation of the Seller and the Borrower, this Agreement constitutes a valid and binding obligation of the Buyer, enforceable in accordance with its terms, except as enforceability may be limited by bankruptcy laws, other similar laws affecting creditorsâ€™ rights and general principles of equity affecting the availability of specific performance and other equitable remedies. Â 5.4 Governmental Authorities and Consents. The Buyer is not required to submit any notice, report or other filing with any Governing Authority in connection with the execution or delivery by it of this Agreement or the consummation of the transactions contemplated hereby. No consent, approval or authorization of any Governing Authority is required to be obtained by the Buyer in connection with the execution and delivery of this Agreement or the consummation of the transactions contemplated hereby. Â 5.5 Brokerage. There are no claims for brokerage commissions, findersâ€™ fees or similar compensation in connection with the transactions contemplated by this Agreement based on any arrangement or agreement made by or on behalf of the Buyer that would be binding upon any other Party hereto. Â 5.6 Purchased Assets. Buyer has inspected the Purchased Assets, is satisfied with their condition, and assumes all risk of the quality, condition, location and extent of the Purchased Assets. Â 5.7 Waiver of Certain Warranties. The Seller is selling the Purchased Assets to Buyer â€œAS IS, WHERE IS.â€ SELLER DISCLAIMS ANY AND ALL REPRESENTATIONS AND WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WITHOUT WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR USE OR PURPOSE. SELLER ALSO DISCLAIMS ALL WARRANTIES OF TITLE. BUYER AGREES TO TAKE THE PURCHASED ASSETS ON THAT BASIS. Â ARTICLE VI COVENANTS Â 6.1 Survival of Representations, Warranties and Covenants. The representations, warranties and covenants set forth in this Agreement shall survive the Closing. Â 6.2 Collections. During the 90-day period following the Closing, if Seller receives payment on any Accounts Receivable consisting of the Purchased Assets, Seller shall remit payment of such collected amounts to Buyer, and shall hold such payments in trust for the benefit of Buyer until such amounts are remitted to Buyer. Buyer immediately after Closing shall take steps to notify account obligors to make payment to a lockbox and collection account established by Buyer. Â 9 Â Â 6.3 Press Release and Announcements. Unless required by law (in which case each of the Parties agrees to use reasonable efforts to consult with the other Parties prior to any such disclosure as to the form and content of such disclosure), after the date hereof and through and including the Closing Date, no press releases, announcements or other public releases of information related to this Agreement or the transactions contemplated hereby will be issued or released without the consent of each of all of the Parties, except that no Party shall be under any restriction with respect to the disclosure of information which it, in its sole and absolute discretion, deems necessary or appropriate to the exercise and enforcement of its rights and interests including those acquired or sold, or to be acquired or sold, hereunder. Â 6.4 Further Assurances. From time to time, as and when requested by any Party hereto and at such Partyâ€™s out-of-pocket reasonable expense, any other Party shall execute and deliver, or cause to be executed and delivered, all such documents and instruments and shall take, or cause to be taken, all such further actions as the requesting Party may reasonably deem necessary or desirable to evidence and effectuate the transactions contemplated by this Agreement. In addition to the foregoing, the Seller and/or the Borrower shall take such actions as may be reasonably requested by the Buyer to permit the Buyer to take delivery of and to transport the Purchased Assets, if applicable. Â 6.5 Sales and Transfer Taxes. All sales, use, excise, value-added, goods and services, transfer, recording, documentary, registration, conveyancing and similar taxes that may be imposed on the sale and transfer of the Purchased Assets (including any stamp, duty or other tax chargeable in respect of any instrument transferring property be paid), together with any and all penalties, interest and additions to tax with respect thereto, shall be paid by the Buyer. The Buyer and the Seller shall cooperate in timely making all filings, returns, reports and forms as may be required to comply with the provisions of applicable law in connection with the payment of any such taxes described in the immediately preceding sentence. Â 6.6 Mutual Assistance. The Buyer and the Seller agree that they will mutually cooperate in the expeditious filing of any notices, reports and other filings with any governmental authority required to be submitted jointly by the Buyer and the Seller in connection with the execution and delivery of this Agreement and the consummation of the Proposed Transactions. The Buyer and Seller agree to execute and deliver to the other party any other documentation reasonably required or requested by the other party (at the requesting partyâ€™s expense) to effectuate the intent of the parties to this Agreement, including documentation required in connection with recording in the public record Buyerâ€™s acquisition of the Purchased Assets (and otherwise consistent with Article 9 of the UCC) necessary to implement a proper chain of title in connection with the assignment to and ownership of the Purchased Assets. Â 6.7 Term. Unless the Proposed Transaction closes or this Agreement is extended in writing by the Buyer and the Seller, this Agreement will terminate at 5:00 p.m. (Eastern) on November 6, 2024. Â 10 Â Â ARTICLE VII ADDITIONAL AGREEMENTS Â 7.1 Acknowledgment by the Buyer. BUYER ACKNOWLEDGES AND AGREES THAT SELLER (A) MAKES NO REPRESENTATIONS OR WARRANTIES OF ANY KIND OR NATURE CONCERNING THE PHYSICAL CONDITION OF THE PURCHASED ASSETS, INCLUDING, WITHOUT LIMITATION, WITH RESPECT TO THE ENVIRONMENTAL OR PHYSICAL CONDITION THEREOF, THE COMPLIANCE OF THE PURCHASED ASSETS WITH ANY LAWS, RULES OR REGULATIONS, THE MERCHANTABILITY OR SUITABILITY OF THE PURCHASED ASSETS FOR CURRENT USE OR BUYERâ€™S PROPOSED USE, OR WITH RESPECT TO THE QUALITY OR VALUE OF THE PURCHASED ASSETS AND (B) MAKES NO OTHER REPRESENTATIONS OR WARRANTIES, INLCUDING WARRANTY OF TITLE, OF ANY KIND OR NATURE EXCEPT AS SET FORTH IN THIS AGREEMENT FOR WHICH BUYER MAY SEEK RECOURSE UPON A BREACH BY SELLER THEREOF. Rather, the only representations and warranties made by Seller are as set forth in Article IV. Â 7.2 Amendment and Waiver. This Agreement may be amended, and any provision of this Agreement may be waived; provided that any such amendment or waiver will be binding upon the Seller or the Buyer only if such amendment or waiver is set forth in a writing executed by the Seller or the Buyer, as the case may be. No course of dealing between or among any Persons having any interest in this Agreement shall be deemed effective to modify, amend or discharge any part of this Agreement or any rights or obligations of any Person under or by reason of this Agreement. No waiver of any of the provisions of this Agreement shall be deemed or shall constitute a waiver of any other provisions, whether or not similar, nor shall any waiver constitute a continuing waiver. Â 7.3 Notices. All notices, demands and other communications to be given or delivered under or by reason of the provisions of this Agreement shall be in writing and shall be deemed to have been given (i) when delivered by hand or sent by telecopy (with hard copy to follow); (ii) one day after being sent by reputable overnight express courier (charges prepaid), or (iii) five days following mailing by certified or registered mail, postage prepaid and return receipt requested. Unless another address is specified in writing, notices, demands and communications to the Seller and the Buyer shall be sent to the addresses indicated below: Â Notices to Buyer: Â SECOND EMPIRE, LLC c/o Coffee Holding Co., Inc. 3475 Victory Boulevard, Staten Island, NY 10314 Â with a copy to (which shall not constitute notice to the Buyer): Â Lowenstein Sandler LLP One Lowenstein Drive Roseland, NJ 07068 Attention: Steven Skolnik, Esq. E-mail: sskolnick@lowenstein.com Â 11 Â Â Notices to the Seller: Â Bridge Business Credit, LLC 900 Wilshire Dr., Suite 305 Troy, MI 48084 Attention: James Campbell E-mail: jcampbell@bridgebusinesscredit.com Â With a copy to: Â Miller Canfield PLC 150 West Jefferson, Suite 2500 Detroit, MI 48226 Attention: Steven Roach, Esq. E-mail: roach@millercanfield.com Â 7.4 Successors and Assigns. This Agreement and all of the covenants and agreements contained herein and rights, interests or obligations hereunder, by or on behalf of any of the Parties hereto, shall bind and inure to the benefit of the respective heirs, successors and assigns of the Parties hereto whether so expressed or not, except that neither this Agreement nor any of the covenants and agreements herein or rights, interests or obligations hereunder may be assigned or delegated by the Seller or the Buyer, as the case may be, without the other Partyâ€™s prior written consent. Â 7.5 Severability. Whenever possible, each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement is held to be prohibited by or invalid under applicable law, such provision will be ineffective only to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Agreement. Â 7.6 Interpretation. The headings and captions used in this Agreement, in any Schedule or Exhibit hereto, in the table of contents or in any index hereto are for convenience of reference only and do not constitute a part of this Agreement and shall not be deemed to limit, characterize or in any way affect any provision of this Agreement or any Schedule or Exhibit hereto, and all provisions of this Agreement and the Schedules and Exhibits hereto shall be enforced and construed as if no caption or heading had been used herein or therein. Any capitalized terms used in any Addendum or Schedule attached hereto and not otherwise defined therein shall have the meanings set forth in this Agreement. Each defined term used in this Agreement shall have a comparable meaning when used in its plural or singular form. The use of the word â€œincludingâ€ herein shall mean â€œincluding without limitationâ€ and shall not be deemed to be limiting, unless the context otherwise requires, â€œneither,â€ â€œnor,â€ â€œany,â€ â€œeitherâ€ and â€œorâ€ shall not be exclusive. The Parties hereto intend that each representation, warranty and covenant contained herein shall have independent significance. If any Party has breached any representation, warranty or covenant contained herein in any respect, the fact that there exists another representation, warranty or covenant relating to the same subject matter (regardless of the relative levels of specificity) which such Party has not breached shall not detract from or mitigate the fact that such Party is in breach of the first representation, warranty or covenant. The Parties have participated jointly in the negotiation and drafting of this Agreement. In the event an ambiguity or question of intent or interpretation arises, this Agreement shall be construed as if drafted jointly by the Parties, and no presumption or burden of proof shall arise favoring or disfavoring any Party by virtue of the authorship of any of the provisions of this Agreement. Â 12 Â Â 7.7 No Third-Party Beneficiaries. Nothing herein expressed or implied is intended or shall be construed to confer upon or give to any Person other than the Parties hereto and their respective permitted successors and assigns, any rights or remedies under or by reason of this Agreement, such third parties specifically including employees and creditors of the Borrowers, the Buyer and their Affiliates. Â 7.8 Complete Agreement. This Agreement and the agreements and documents referred to herein contain the entire agreement and understanding between the Parties with respect to the subject matter hereof and supersede all prior agreements and understandings, whether written or oral, relating to such subject matter in any way. Â 7.9 Delivery by Facsimile or Electronic Transmission. This Agreement and any notices delivered under this Amendment, may be executed by means of (a) an electronic signature that complies with the federal Electronic Signatures in Global and National Commerce Act, state enactments of the Uniform Electronic Transactions Act, or any other relevant and applicable electronic signatures law; (b) an original manual signature; or (c) a faxed, scanned, or photocopied manual signature. Each electronic signature or faxed, scanned, or photocopied manual signature shall for all purposes have the same validity, legal effect, and admissibility in evidence as an original manual signature. This Agreement and any notices delivered under this Amendment may be executed in any number of counterparts, each of which shall be deemed to be an original, but such counterparts shall, together, constitute only one instrument. Delivery of an executed counterpart of a signature page of this Agreement and any notices as set forth herein will be as effective as delivery of a manually executed counterpart of this Amendment or notice. At the request of any party hereto or to any such agreement or instrument, each other party hereto or thereto shall re-execute original forms thereof and deliver them to all other parties. No party hereto or to any such agreement or instrument shall raise the use of a facsimile machine or electronic transmission in PDF to deliver a signature or the fact that any signature or agreement or instrument was transmitted or communicated through the use of a facsimile machine or electronic transmission in PDF as a defense to the formation of a contract and each such Party forever waives any such defense. Â 7.10 Governing Law. ALL QUESTIONS CONCERNING THE CONSTRUCTION, VALIDITY, ENFORCEMENT AND INTERPRETATION OF THIS AGREEMENT SHALL BE GOVERNED BY THE INTERNAL LAW OF THE STATE OF NEW YORK WITHOUT GIVING EFFECT TO ANY CHOICE OF LAW OR CONFLICT OF LAW PROVISION OR RULE (WHETHER OF THE STATE OF NEW YORK OR ANY OTHER JURISDICTIONS) THAT WOULD CAUSE THE APPLICATION OF THE LAWS OF ANY JURISDICTIONS OTHER THAN THE STATE OF NEW YORK. Â 13 Â Â 7.11 Jurisdiction. Anything in Section 7.10 to the contrary notwithstanding, each of Buyer and Seller hereby irrevocably consent to the non-exclusive jurisdiction of the courts of the state of New York, County of New York and of any federal court located therein in connection with any action or proceeding arising out of or relating to this Agreement. Â 7.12 Waiver of Jury Trial. EACH OF BUYER AND SELLER HEREBY WAIVE ANY RIGHT TO TRIAL BY JURY OF ANY CLAIM, DEMAND, ACTION OR CAUSE OF ACTION (i) ARISING UNDER THIS AGREEMENT OR (ii) IN ANY WAY CONNECTED WITH OR RELATED OR INCIDENTAL TO THE DEALINGS OF THE PARTIES IN RESPECT OF THIS AGREEMENT OR THE TRANSACTIONS RELATED HERETO OR THERETO, IN EACH CASE WHETHER NOW EXISTING OR HEREAFTER ARISING, AND WHETHER IN CONTRACT, TORT, EQUITY OR OTHERWISE. EITHER PARTY MAY FILE AN ORIGINAL COUNTERPART OF A COPY OF THIS AGREEMENT WITH ANY COURT AS WRITTEN EVIDENCE OF THE CONSENT OF THE PARTIES TO THE WAIVER OF THEIR RIGHT TO TRIAL BY JURY. Â 7.13 Schedules. All Exhibits and Schedules attached hereto are incorporated herein and expressly made a part of this Agreement as though completely set forth herein. All references to this Agreement herein or in any of the Exhibits or Schedules shall be deemed to refer to this entire Agreement, including all Exhibits and Schedules. Â [SIGNATURES ON FOLLOWING PAGES] Â 14 Â Â IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the date first written above. Â Â SELLER: Â Â Â Â BRIDGE BUSINESS CREDIT, LLC Â Â Â Â By: /s/ James Campbell Â Name: James Campbell Â Title: Chief Credit Officer Â Â Â Â BUYER: Â Â Â Â SECOND EMPIRE, LLC Â Â Â Â By: /s/ Andrew Gordon Â Name: Andrew Gordon Â Title: President Â 15 Â Â Consent Â ACKNOWLEDGED AND AGREED: Â By its respective signature below, each of the undersigned acknowledges and agrees to the terms of this Purchase Agreement and hereby releases Buyer from any and all liabilities, claims and demands, actions and causes of action, damages, costs, payments and expenses of every kind, nature or description, in all domestic and foreign legal jurisdictions, arising from any event or transaction occurring in connection with, or arising out of, this Purchase Agreement. Each of the undersigned agrees that Buyer shall be entitled to rely on the representations and warranties made by Borrower in the Surrender Agreement as a third-party beneficiary thereof. Â The undersigned represent and warrant to Buyer that the following are true and accurate: Â Â 1. As of September 30, 2024, the Indebtedness includes the sum of $1,347,976.44 in principal plus $25,251.34 in accrued interest. The foregoing amounts are exclusive of interest that continues to accrue on and after September 30, 2024, and all other costs fees and expenses of Lender, including reasonable attorney fees. Â Â Â Â 2. The only Liens on the Purchased Assets are the Liens of the Seller and of the U.S. Small Business Administration in existence immediately prior to the consummation of the Proposed Transaction. Â Â Â Â 3. The Lien of Seller on the Purchased Assets is a first priority Lien. Â Â Â Â 4. Borrower has good title to the Purchased Assets, including the machinery and equipment identified in the Secured Partyâ€™s Bill or Sale, subject solely to the Liens of the Seller and of the U.S. Small Business Administration immediately prior to the consummation of the Proposed Transaction. Â Â Â Â 5. Borrower does not own any Intellectual Property that has been registered with the United States Patent and Trademark Office. Â Â Â Â 6. The recitals set forth in this Purchase Agreement are true and accurate in all respects. Â Â Â Â 7. The recitals set forth in the Collateral Surrender and Sale Agreement are true and accurate in all respects. Â Â Â Â 8. The Accounts Receivable and inventory reports delivered to the Buyer as of the Closing Date are true and correct in all respects. Â 16 Â Â This consent does not modify or expand the limited obligations of Deborah F. Richter under the Guaranty dated October 23, 2015, as amended by the Amendment to Guaranty dated as of May 10, 2024. Â EMPIRE COFFEE CO., INC. Â Â Â Â By: /s/ Robert A. Richter Â Name: Robert A. Richter Â Title: Â President Â Â /s/ Robert A. Richter Â /s/ Deborah F. Richter Robert A. Richter, as guarantor Â Deborah F. Richter, as limited guarantor Â 17 Â EX-21.1 5 ex21-1.htm Â EXHIBIT 21.1 Â COFFEE HOLDING CO., INC. Â Significant Subsidiaries Â Name of Entity Â Jurisdiction Â Â Â Organic Products Trading Company, LLC Â United States, Delaware Â Â Â Second Empire, LLC Â United States, Delaware Â Â Â EX-23.1 6 ex23-1.htm Â Exhibit 23.1 Â Independent Registered Public Accounting Firmâ€™s Consent Â We consent to the incorporation by reference in the Registration Statement of Coffee Holding Co., Inc. on Form S-8 (FILE No. 333-233065) of our report dated January 31, 2025, with respect to our audits of the consolidated financial statements of Coffee Holding Co., Inc. as of October 31, 2024 and 2023 and for each of the two years in the period ended October 31, 2024, which report is included in this Annual Report on Form 10-K of Coffee Holding Co., Inc. for the year ended October 31, 2024. Â /s/ Marcum llp Â Marcum llp New York, New York January 31, 2025 Â Â Â EX-31.1 7 ex31-1.htm Â EXHIBIT 31.1 Â Certification of Principal Executive Officer and Principal Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 Â I, Andrew Gordon, certify that: Â 1. I have reviewed this annual report on Form 10-K for the period ended October 31, 2024 of Coffee Holding Co., Inc.; Â Â 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; Â Â 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; Â Â 4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: Â Â (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to me by others within those entities, particularly during the period in which this report is being prepared; Â Â (b) Designed such internal controls over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; Â Â (c) Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and Â Â (d) Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s fourth fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â Â 5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions): Â Â (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and Â Â (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Â Date: January 31, 2025 /s/ Andrew Gordon Â Andrew Gordon Â President, Chief Executive Officer, Chief Financial Officer and Treasurer Â (Principal Executive Officer, Principal Financial Officer, Chief Accounting Officer) Â Â Â EX-32.1 8 ex32-1.htm Â EXHIBIT 32.1 Â Statement Furnished Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350 Â The undersigned, Andrew Gordon, is the President, Chief Executive Officer and Chief Financial Officer of Coffee Holding Co., Inc. (the â€œCompanyâ€). Â This statement is being furnished in connection with the filing by the Company of the Companyâ€™s Annual Report on Form 10-K for the period ended October 31, 2024 (the â€œReportâ€). Â By execution of this statement, I certify that: Â Â A) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a) or 78o(d)); and Â Â Â Â B) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company as of the dates and for the periods covered by the Report. Â This statement is authorized to be attached as an exhibit to the Report so that this statement will accompany the Report at such time as the Report is filed with the Securities and

Exchange Commission, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350. It is not intended that this statement be deemed to be filed for purposes of the Securities Exchange Act of 1934, as amended. Â A signed original of this written statement required by Section 906 has been provided to Coffee Holding Co., Inc. and will be retained by Coffee Holding Co., Inc. and furnished to the Securities and Exchange Commission or its staff upon request. Â Date: January 31, 2025 /s/ Andrew Gordon Â Andrew Gordon Â President, Chief Executive Officer, Chief Financial Officer and Treasurer Â (Principal Executive Officer, Principal Financial Officer, Chief Accounting Officer) Â Â GRAPHIC 9 ex10-21_001.jpg

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EX-101.CAL 83 jva-20241031_cal.xml XBRL CALCULATION FILE EX-101.DEF 84 jva-20241031_def.xml XBRL DEFINITION FILE EX-101.LAB 85 jva-20241031_lab.xml XBRL LABEL FILE Equity Components [Axis] Common Stock [Member] Treasury Stock, Common [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Noncontrolling Interest [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Merger Agreement [Member] Title and Position [Axis] Pubco [Member] Product and Service [Axis] Shipping and Handling [Member] Statistical Measurement [Axis] Maximum [Member] Investment, Name [Axis] Investee Entity [Member] Healthwise Gourmet Coffees LLC [Member] Legal Entity [Axis] Statement of Income Location, Balance [Axis] Green Coffee [Member] Packaged Coffee [Member] Statement of Financial Position Location, Balance [Axis] Packed Coffee [Member] Roaster Parts [Member] Packaging Supplies [Member] Long-Lived Tangible Asset [Axis] Improvements [Member] Minimum [Member] Building [Member] Machinery and Equipment [Member] Furniture and Fixtures [Member] New Loan Modification Agreement and Credit Facility [Member] Lender Name [Axis] A & R Loan Facility [Member] Tenth Loan Modification Agreement[Member] Scenario [Axis] Expire in 2038 [Member] Do Not Expire [Member] Income Tax Jurisdiction [Axis] Internal Revenue Service (IRS) [Member] Lease Agreement [Member] Modified Agreement [Member] Plan Name [Axis] 2013 Equity Compensation Plan [Member] Concentration Risk Benchmark [Axis] Revenue Benchmark [Member] Concentration Risk Type [Axis] Customer Concentration Risk [Member] Customer [Axis] One Customer [Member] Ownership [Axis] Empire Coffee [Member] Subsequent Event Type [Axis] Subsequent Event [Member] Cover [Abstract] Document Type Amendment Flag Amendment Description Document Registration Statement Document Annual Report Document Quarterly Report Document Transition Report Document Shell Company Report Document Shell Company Event Date Document Period Start Date Document Period End Date Document Fiscal Period Focus Document Fiscal Year Focus Current Fiscal Year End Date Entity File Number Entity Registrant Name Entity Central Index Key Entity Primary SIC Number Entity Tax Identification Number Entity Incorporation, State or Country Code Entity Address, Address Line One Entity Address, Address Line Two Entity Address, Address Line Three Entity Address, City or Town Entity Address, State or Province Entity Address, Country Entity Address, Postal Zip Code Country Region City Area Code Local Phone Number Extension Written Communications Soliciting Material Pre-commencement Tender Offer Pre-commencement Issuer Tender Offer Title of 12(b) Security No Trading Symbol Flag Trading Symbol Security Exchange Name Title of 12(g) Security Security Reporting Obligation Annual Information Form Audited Annual Financial Statements Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Small Business Entity Emerging Growth Company Elected Not To Use the Extended Transition Period Document Accounting Standard Other Reporting Standard Item Number Entity Shell Company Entity Public Float Entity Bankruptcy Proceedings, Reporting Current Entity Common Stock, Shares Outstanding Documents Incorporated by Reference [Text Block] ICFR Auditor Attestation Flag Document Financial Statement Error Correction [Flag] Entity Listing, Par Value Per Share Auditor Firm ID Auditor Name Auditor Location Statement of Financial Position [Abstract] - ASSETS - CURRENT ASSETS: Cash and cash equivalents Accounts receivable, net of allowances for credit losses of $144,000 for 2024 and 2023 Receivable from sale of investment Inventories Due from broker Prepaid expenses and other current assets Prepaid and refundable income taxes TOTAL CURRENT ASSETS Building, machinery and equipment, net Customer list and relationships, net of accumulated amortization of $285,750 and $255,250 for 2024 and 2023, respectively Trademarks and tradenames Equity method investments Right of use asset Deferred income tax assets – net Deposits and other assets TOTAL ASSETS - LIABILITIES AND STOCKHOLDERS’ EQUITY - CURRENT LIABILITIES: Accounts payable and accrued expenses Line of credit Due to broker Note payable - current portion Lease liability - current portion TOTAL CURRENT LIABILITIES Lease liabilities - long term Note payable - long term Deferred compensation payable TOTAL LIABILITIES Commitments and Contingencies (Note 8) STOCKHOLDERS’ EQUITY: Coffee Holding Co., Inc. stockholders’ equity: Preferred stock, par value $.001 per share; 10,000,000 shares authorized; none issued Common stock, par value $.001 per share; 30,000,000 shares authorized, 6,633,930 shares issued for 2024 and 2023; 5,708,599 shares outstanding for 2024 and 2023 Additional paid-in capital Retained earnings Less: Treasury stock, 925,331 common shares, at cost for 2024 and 2023 Total Coffee Holding Co., Inc. stockholders’ equity Non-controlling interest TOTAL EQUITY TOTAL LIABILITIES AND STOCKHOLDERS’ EQUITY Allowance for credit losses Customer list and relationships, accumulated amortization Preferred stock, par value Preferred stock, shares authorized Common stock, par value Common stock, shares authorized Common stock, shares issued Common stock, shares outstanding Treasury stock, shares Income Statement [Abstract] NET SALES COST OF SALES GROSS PROFIT OPERATING EXPENSES: Selling and administrative Officers’ salaries TOTAL INCOME (LOSS) FROM OPERATIONS OTHER INCOME (EXPENSE): Interest income Loss from equity method investment Gain on sale of investment Gain on extinguishment of lease Other income Interest expense TOTAL INCOME (LOSS) BEFORE INCOME TAX (BENEFIT) Income Provision (benefit) NET INCOME (LOSS) BEFORE ADJUSTMENT NET INCOME (LOSS) Basic earnings (loss) per share Diluted earnings (loss) per share Weighted average common shares outstanding basic Weighted average common shares outstanding diluted Statement [Table] Statement [Line Items] Balance Balance, shares Net income (loss) Write-off of investments in Generations Balance Balance, shares Statement of Cash Flows [Abstract] OPERATING ACTIVITIES: Net income (loss) Adjustments to reconcile net income (loss) to net cash provided by operating activities: Depreciation and amortization Unrealized gain on commodities – net Loss on equity method investments Gain on sale of investment Gain on extinguishment of lease liability Amortization of right of use asset Write off in investment of Generations Deferred income taxes Changes in operating assets and liabilities: Accounts receivable Inventories Prepaid expenses and other current assets Prepaid and refundable income taxes Deposits and other assets Accounts payable and accrued expenses Change in lease liability Net cash provided by operating activities INVESTING ACTIVITIES: Purchases of building, machinery and equipment Proceeds from sale of investment Net cash provided by (used in) investing activities FINANCING ACTIVITIES: Advances under bank line of credit Cash overdraft Principal payment on note payable Principal payments under bank line of credit Net cash (used in) provided by financing activities NET INCREASE (DECREASE) IN CASH CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR CASH AND CASH EQUIVALENTS, END OF YEAR SUPPLEMENTAL DISCLOSURE OF CASH FLOW DATA: Cash paid for income taxes Interest paid SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES: Initial recognition of operating lease right of use asset Initial recognition of operating lease liabilities Sale of investment Pay vs Performance Disclosure [Table] Executive Category [Axis] Individual [Axis] Adjustment to Compensation [Axis] Measure [Axis] Pay vs Performance Disclosure, Table Company Selected Measure Name Named Executive Officers, Footnote Peer Group Issuers, Footnote Changed Peer Group, Footnote PEO Total Compensation Amount PEO Actually Paid Compensation Amount Adjustment To PEO Compensation, Footnote Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Compensation Actually Paid Amount Adjustment to Non-PEO NEO Compensation Footnote Equity Valuation Assumption Difference, Footnote Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Company Selected Measure Total Shareholder Return Vs Peer Group Compensation Actually Paid vs. Other Measure Tabular List, Table Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Net Income (Loss) Company Selected Measure Amount Other Performance Measure, Amount Adjustment to Compensation, Amount PEO Name Name Non-GAAP Measure Description Additional 402(v) Disclosure Pension Benefits Adjustments, Footnote Erroneously Awarded Compensation Recovery [Table] Restatement Determination Date [Axis] Restatement Determination Date Aggregate Erroneous Compensation Amount Erroneous Compensation Analysis Stock Price or TSR Estimation Method Outstanding Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Not Yet Determined Name Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery, Explanation of Impracticability Name Compensation Amount Restatement does not require Recovery Awards Close in Time to MNPI Disclosures [Table] Award Type [Axis] Award Timing MNPI Disclosure Award Timing Method Award Timing Predetermined Award Timing MNPI Considered Award Timing, How MNPI Considered MNPI Disclosure Timed for Compensation Value Awards Close in Time to MNPI Disclosures, Table Name Underlying Securities Exercise Price Fair Value as of Grant Date Underlying Security Market Price Change Insider Trading Arrangements [Line Items] Material Terms of Trading Arrangement Name Title Rule 10b5-1 Arrangement Adopted Non-Rule 10b5-1 Arrangement Adopted Adoption Date Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated Termination Date Expiration Date Arrangement Duration No insider trading flag Insider Trading Policies and Procedures [Line Items] Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Not Adopted Organization, Consolidation and Presentation of Financial Statements [Abstract] BUSINESS ACTIVITIES Accounting Policies [Abstract] SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Inventory Disclosure [Abstract] INVENTORIES Property, Plant and Equipment [Abstract] BUILDING, MACHINERY AND EQUIPMENT Payables and Accruals [Abstract] ACCOUNTS PAYABLE AND ACCRUED EXPENSES Debt Disclosure [Abstract] LINE OF CREDIT Income Tax Disclosure [Abstract] INCOME TAXES Commitments and Contingencies Disclosure [Abstract] COMMITMENTS AND CONTINGENCIES Leases LEASES Related Party Transactions [Abstract] RELATED PARTY TRANSACTIONS Equity [Abstract] STOCKHOLDERS’ EQUITY Risks and Uncertainties [Abstract] CONCENTRATION OF CREDIT RISK Subsequent Events [Abstract] SUBSEQUENT EVENTS BASIS OF PRESENTATION USE OF ESTIMATES CASH AND CASH EQUIVALENTS ACCOUNTS RECEIVABLE INVENTORIES BUILDING, MACHINERY AND EQUIPMENT COMMODITIES HELD BY BROKER CUSTOMER LIST AND RELATIONSHIPS TRADEMARKS IMPAIRMENT OF LONG-LIVED ASSETS ADVERTISING INCOME TAXES (LOSS) EARNINGS PER SHARE FAIR VALUE OF FINANCIAL INSTRUMENTS REVENUE RECOGNITION SHIPPING AND HANDLING FEES AND COSTS CONCENTRATION OF RISK EQUITY METHOD OF ACCOUNTING INVESTMENTS - OTHER LEASES ACCOUNTING PRONOUCEMENTS ADOPTED ACCOUNTING PRONOUCEMENTS NOT YET ADOPTED SCHEDULE OF ACCOUNTS RECEIVABLE SCHEDULE OF REALIZED AND UNREALIZED GAINS AND LOSSES ON CONTRACTS SCHEDULE OF REVENUE SCHEDULE OF INVENTORIES SCHEDULE OF MACHINERY AND EQUIPMENT SCHEDULE OF ACCOUNTS PAYABLE AND ACCRUED EXPENSES SCHEDULE OF PROVISION (BENEFIT) FOR INCOME TAX SCHEDULE OF EFFECTIVE INCOME TAX RATE SCHEDULE OF DEFERRED TAX ASSETS AND LIABILITIES SCHEDULE OF OPERATING LEASES SCHEDULE OF MATURITY LEASE LIABILITY Collaborative Arrangement and Arrangement Other than Collaborative [Table] Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Net cash provided by operating activities Working capital surplus Allowance for credit losses Reserve for other allowances Reserve for sales discounts Totals Gross realized gains Derivative, Gain, Statement of Income or Comprehensive Income [Extensible Enumeration] Gross realized (losses) Derivative, Loss, Statement of Income or Comprehensive Income [Extensible Enumeration] Unrealized gains (losses) Total Revenues Nature of Operation, Product Information, Concentration of Risk [Table] Product Information [Line Items] Reserves for inventory obsolescence Amortization expense Impairment charge Impairment of long-lived assets Advertising costs Anti-dilutive diluted earnings per share Selling and administrative expense Cash excess of FDIC insured limits Cash, SIPC insured amount Cash SIPC insured limits Equity method description Equity method investment, ownership percentage Investments Loss on equity method investments Sale price Sale of investments Property, Plant and Equipment [Table] Property, Plant and Equipment [Line Items] Improvements Estimated useful life Building Machinery and equipment Furniture and fixtures Property plant and equipment gross Less, accumulated depreciation Property plant and equipment net Depreciation expense

Accounts payable Purchase accruals Other accruals Totals Schedule of Long-Term Debt Instruments [Table] Debt Instrument [Line Items] Line of credit expire date Line of credit facility, interest rate during period Line of credit Unused line of credit Maximum facility amount Current Federal State and local Total Deferred Federal State and local Total Provision (benefit) for income taxes Expense (Benefit) from for tax at the federal statutory rate Goodwill impairment Other permanent differences Return to provision Deferred Tax change in effective rate State and local tax, net of federal Effective income tax rate Deferred tax assets: Accounts receivable Unrealized loss Deferred rent Deferred compensation Net operating loss Stock-based compensation Inventory Total deferred tax asset Deferred tax liabilities: Intangible assets acquired Unrealized gain Buildings, machinery and equipment Total deferred tax liabilities Net deferred tax asset Effective Income Tax Rate Reconciliation [Table] Effective Income Tax Rate Reconciliation [Line Items] Unrecognized tax benefits Accrued interest or penalties Net operating loss carryforwards Operating loss carryforwards is subject to an annual limitation Remaining operating loss carryforwards Retirement benefits, description Aggregate contribution of retirement plan Schedule Of Operating Leases Right-of-use operating lease assets Current lease liability Non-current lease liability Total lease liability Operating lease weighted average remaining lease term Operating lease weighted average discount rate percent Schedule Of Maturity Lease Liability 2025 2026 2027 2028 2029 Thereafter Total lease payments Less: imputed interest Present value of operating lease liabilities Amortization of right-of-use asset Operating Lease, Payments Variable lease, payment Operating lease costs Right of use assets Lease liability Gain on extinguishment of lease Deferred costs assets Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock options granted to employees Exercise price Number of options forfeited Number of options granted Number of options expired Number of options are exercisable Share based compensation Concentration Risk [Table] Concentration Risk [Line Items] Concentration risk perrcentage Net sales Subsequent Event [Table] Subsequent Event [Line Items] Payments to acquire businesses Subsidiary, ownership percentage Reserve for other allowances. Reserve for sales discount. Commodities Held By Broker [Policy Text Block] Customer List And Relationships [Policy Text Block] Gain on extinguishment of lease liability. Shipping And Handling Fees And Costs [Policy Text Block] Cash, SIPC insured amount. Cash SIPC insured limits. Investee Entity [Member] Healthwise Gourmet Coffees LLC [Member] Accounting Pronoucements Adopted [Policy Text Block] Write off in investment of generations. Merger Agreement [Member] Pubco [Member] Improvements [Member] Loss on equity method investments. New Loan Modification Agreement and Credit Facility [Member] A & R Loan Facility [Member] Unused Line of Credit. Tenth Loan Modification Agreement[Member] Income Tax Reconciliation Foreign Income Tax Rate Permanent Items. Expire in 2038 [Member] Do Not Expire [Member] Net operating loss carryforwards remaining no such limitations Net operating loss carry forwards annual limitation. Lease Agreement [Member] Gain on extinguishment of lease. Modified Agreement [Member] 2013 Equity Compensation Plan [Member] One Customer [Member] No insider trading flag. Packed Coffee [Member] Green Coffee [Member] Roaster Parts [Member] Packaging Supplies [Member] Packaged Coffee [Member] Minority interest writeoff of investments in generations. Working capital surplus (deficit). Empire Coffee [Member] Deferred income taxes. Sharebased compensation arrangement by share based payment award, options, expired in period. Income tax reconciliation deferred tax changes in effective rate. Assets, Current Assets Liabilities, Current Liabilities Treasury Stock, Value Equity, Attributable to Parent Equity, Including Portion Attributable to Noncontrolling Interest Liabilities and Equity Gross Profit Operating Expenses Operating Income (Loss) Interest Expense, Nonoperating Nonoperating Income (Expense) Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Net Income (Loss), Including Portion Attributable to Noncontrolling Interest Shares, Outstanding Unrealized Gain (Loss) on Commodity Contracts Increase (Decrease) in Accounts Receivable Increase (Decrease) in Inventories Increase (Decrease) in Prepaid Expense and Other Assets Increase (Decrease) in Prepaid Taxes Increase (Decrease) in Deposit Assets Increase (Decrease) in Accounts Payable and Accrued Liabilities Payments to Acquire Property, Plant, and Equipment Net Cash Provided by (Used in) Investing Activities Repayments of Notes Payable Repayments of Lines of Credit Net Cash Provided by (Used in) Financing Activities Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Forgone Recovery, Individual Name Outstanding Recovery, Individual Name Awards Close in Time to MNPI Disclosures, Individual Name Trading Arrangement, Individual Name Inventory, Policy [Policy Text Block] Property, Plant and Equipment, Policy [Policy Text Block] Income Tax, Policy [Policy Text Block] Lessee, Leases [Policy Text Block] Accounts Receivable, Allowance for Credit Loss Derivative, Loss on Derivative Gain (Loss) on Investments Property, Plant and Equipment, Gross Long-Term Line of Credit Current Income Tax Expense (Benefit) Deferred Federal Income Tax Expense (Benefit) Deferred State and Local Income Tax Expense (Benefit) Deferred Income Tax Expense (Benefit) Deferred Tax Assets, Net of Valuation Allowance Deferred Tax Liabilities, Net Deferred Tax Assets, Net Lessee, Operating Lease, Liability, to be Paid Lessee, Operating Lease, Liability, Undiscounted Excess Amount GainOnExtinguishmentOfLease EX-101.PRE 86 jva-20241031_pre.xml XBRL PRESENTATION FILE EXCEL 138 Financial_Report.xlsx IDEA: XBRL DOCUMENT

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M!N.+ZMY#.;Z0:YVEA7@HD5KG.2_?KD4F7R\'>/!^XS%]7FIS8S2^6/%G,17Z MV^JAA*M1[66>YJ)0J2Q0*1:7@RM\-O$]LZ"R^'9+RN[FXFU\. M/(-
(9"+1Q@6'_U[$1&29\00X_MPZ'=3?:1;N?G[W_O CFB2LQD=E_TKE> M7@ZB 9J+!5]G^E&^?A;;@ +C+Y&9JOY%KUM;;X"2M=(RWRX&!'E:;/[G/[:) MV%F_9X%9+N '+N ;A?0*M -
LBJL&Z[Y^**4KZ@TUN#-?*AR4ZV&:-+"O,:I M+N%I"NOT>"(+);-TSK68HVN>\2(1:&K<*72"ODUOT!^?_G8QTO!59L$HV;J] MWK@E/6Z_)OH443Q$Q".^9?GD^.5T?_D(
JRC)'64I/)'^Z+\]OAX^V6&KJ;3 MV]GTS!;/QH%O=V VTYE:\41<#F"W*%&^B,'X]]\P\\YMT?TB9WNQTCI6ZO(^ MGG"U1+R8H\1\$'^NTQ>>B4(K6]0;5T'ERNSXES&F$:Z2_K(;4-
>.A)3&85C; M[6'U:ZR^$^M5DL@U0(.&D C ^92)(2J@>0ATGRSA8?E6I=MT])7I&%6GM,+'75"$8-A1 M;?060S_V_:"GKG'#M]A)<>-)I5R@CK-4Z6V59-P(-[5,5ZH\DFRSM=9I3YX
M+DN=_E5950T>:F,8!EZU_!,)@B$)+-U^"*[52E1R,'NSYH-8.I%/NB_38A?Y
M86\V&D;&;DJ>E7P.ZAN4>85:F\N"Y_8]LO6U__;"W6:]17O0;A]MP\G835"+^5\AZ'L:+N$26,6X#98JUGOCFYH%1_@5:/23;&LE=CT2BO(+@%B
MS(!@VLW28DA8S'#0PT2XH4KLYLH;L1#0T><[+7+;V]'OOT4$X_/>W=REQR F M-&XK%XL=IC[VO1Z-AAL:Q0=X5*RD2O4N/?73$K90*@WB;JHM=B0.=I3G/MJ& M4[&;5#=-
WM';PWQG"RE+^E&:&7#\2FH4ZO9"RSCOIVH%F8B3HP=YP M+'%S[+YJWNE85K1=!F61SSS6[O\60PR$'+'0[P'<<"UQ<^U^LF$ZK=.=R>(9 M:5'F5NA= @7)S%B;%BQV)
YA'.P1":0A6N(F6FOUNS$['7ZD[BT3KD?[7D5# MQL1-QK7L =%C^OM&W&]#M 9D&6L)IA%KOP2;G=Y6 B!/LMJ1(;83X?HKDA.$8R=R?%Y-S/K-JJ_H3Y!VO[[Z5=
[VD]+0.W73^T/YOMN]+ QAGY7HA6? ^I].0^C M%2AWM>2E.$?8,V>GU?EI=0=J: WS7IG^)>8PBDA0.ZE2(,RL6?N)\VU[ ?W_MCO9SM7-(?N"4"8/=*+#B:*.1
T1&S)*AS&M'VZ2UCVE.$?!,/2B81#'[Z9R MK96&YZ: CSK#IEUMPAAMZX!#5OL):Q0,/7!4/P?="\V;9\B<_)VD!4KX*M4\ MLT+MBA$8FV*?X3:;'F.Y#[D1+O30H;OF<
MF"UX6D&7[+R"VLX'0BZ.P?5IF ML8S]&$>L9QJDC6"AAP2+4F=H5H)N69=O[T49DV (G&*HLRK5JFJ&B&NXH_21 M)=/5*B<^E&S VL=)QUCNA]?(&NJ6-3,)58)^HF5;(^H*%
<)P& 8=A6FSI'$0 M!T&/2*"-K*%N6?-%%B<)\&TIL\P$DQ8@T(2RSH5N5Q]IEEW)R_UA LY_8].;=8TA '7MRS2?Q&[_C''-[O"#-T]>4&36=?
M)__X_/7^YO9Q^EX\_8%LOV+W=\R>LQ^+9<_9SVCGQW?SEP__Y.5S6BB4B04L M]4Y#\%%N_IA@U;,5V@.8B%J69P^^,R!&G6ZD>= Y@R&,A2CWSR@A*?K*0JF,&A6ONZ4L
REU0(/Z1TZ!>,EUXR=?<6*IG*V@A>PD(1 M71<%4]_O0,CMS N\IQN?^3HW]H:?3"NVAB68K]5"X0*FY+(F"U:9A+\2_/3#[SQA()8,5J83[+[7O8&8]M7BJ%=O_)MHF-
M,3BMM9'%+AD)"EXVO^QQ5XB]A&#P3$*X2P@O38AV"9$SVI Y6V^982N2RU%#QC!C)RQP0K4R!+*Z?)JP534)H< M#$^9>$W>D*_+M^35GZ^GOL&IK8"?
[J:Y:Z8)GYGF4VJN2117I M43?=1\.MZ[!U'3]]Z!F]I4&_N!@-D2ORCI?HFC-!%E)SM[C^N[W71N$2^]9G MM=$>]&O;?7>C*Y;"S,.-
I4%MP$O^^B,8TK_[C/\FL4X9HK8,T2GUY%;@+G9O M'/L!215DW! AM0;=Y[L1BYV8;0^;)!@,**53?[/OZ&Q8AW70L@Y.LL[=7@!% M!->&L#+#)B*8?
5LZYY6^PH:0UD4MW$)FA52&_W"/^YP,CA##<3R*#YWTA,5Q M&#_C)&Z=Q">=++!1@<)B$W24/ER1BBFR8:*&/M1&:[3'0*\I#0Y(ST5U0(G5XHL"MS#EQ1W
M=%%QST5U*,,'M'$(SJ.)Y,#Z@L"N]A[G^3@)/87 M/(_I6GWO@O?"!D<,DS".HL,5?#ZN0?7W#A+V%/>1J34O-1&PPD1Z/<(^HY]# M43,PLG)GBWMIL#N[RQP/DZ!L #Y?
26F>!O:XTAY/DY]02P,$% @ *(L_M6F1_"S>Q!0 -A8 !@ !X;"]W;W)K'(E%*9[I]"0)F9Z35/J3$0+1)S,2&=O[]VDF:0.*X M,U+[4.+DWNMSK]]]; ^>:?8?VQ+"P4L2I^RZM^5\=]7OL]66)
&[I#N2BB]K MFB4!%\ULTV>[C 1A[I3$?0RAW4^"*.T-!_F[638ZCW^F(>;;90%F:> D3&-OT4AWU[WW!X(R3K8QWQ.G[^0DI EXZUHS/+_X+FP MM42/JSWC-
"F=13N)TN(W>"D3<>2 [ X'7#K@IH/9X6"4#D9.M$"6T[H->#_<_M9/099-):1),/>6YR;\$F2N4P+G@FOD;"CP_'-&4TCL* DQ LN/@18\09H&O@ M[T@6R%PS<
&^+F[!V1_G@SX7G4K7_JKLX*;H '=T@#!XI"G?,C!)0Q*>!N@+ MM!5D_ KY!FLC^BM^"0ST)\ 0FPI XU]W-S1PC"J#1A[/Z(AWGZYH0NK<@7]&
M3XQGHC[_566K"&:J@\E)>\5VP8I<]\2L9"0[D-[PXP=DPT\JIN\4[(2W6?$V M==&'T\D2+$8/DX6*9>%JY:YR)3D,'=>R,?;<0?]PS*!M:+O(,4QH5H8GZ*P* MG:5%-_872^#?
=2,LW.WCCK&%H86]!L*VH>5@9!HN5B.T*X2V%N'GN;]8@-G< MO[M?J@#:K7[%P)G(L9L %8;0LSR(.P Z%4!'6]C^;#(?+>^GG\'D^VPR74P6 M5RJEJX_GH=K4C&/GYP,7(^
1;$0181I@+K*8H=>J;1@*HP M@YYG6&J@"-8: [50E_YR]*"4#MA.CB%3@U #FLI2+"?004X'NB,%1%IT]].Q M_S@!9P]B/IZ#N[G_",K2]Z?*I:.,=XP%>[9A6(,- MM>54ER#QOK) MN?
PRF8-7Z.4$/5=.T#+2.\W0]XIVRKL66Z35-*&VG(BX'$2Y["KY&JVL&Z9I MP.;@M,V0ZYE=Y53+(M+KX@-E#*PSF@#R8Q_QGR A?$M# ?@@<,L=@A*T-J@Z MK4 Y/F:[YBR$7,?
M(%8K*M)+ZF=Q* !BYRT6&B+WAV\0T@;['4(*I;:@^.O@ M4^LO>D. 2S[DA8ME?Q^Q;;Y]$\QB(@X&2E)MK<4(6K;3K"UMS[]$_I14K=E( M*Y*%#GV]IHL<3HN!YXG]5I-
V\PV3.2BCJ37&HOT(EO-7_(B3J(=66Y+Y@4V MH>&UIK#"T+(-P^J"66LKTHMKMV*U-1)!4Z2F":UMA['C>IX:&:ZU%.NU]%2M M;B9W_GSRJ@/+T7=P=C.93L264GE4PVT5-:!]
JL\0K4-+Q""AN/9'01JN<5O MR&UQ7HE]!#EEP%G3R0EZXBK$;:PO#"%9L)IRO3M59BO5:VD"MQ&JT3 M6 ?.MJ$>9ZV86*^8-P&+5H $62K680;.8J&@YV GUC&V#3+E$E%&=(_
P$NC M5<5MJPMXB3HV7[A60JQ7PMLHWLO[DM^#;/T2Y+:5#G(M=E@O=M_R^RR!.3B0 M+-@0("9A(L5<-Z>?L- M&F$Q2$HB;77K(/*V84&D?
W0#EY!LDU],,H%NG_+B9JMZ6UU^CO(KO\;[&W0U M+JXPZS#%C>ICD&VBE(G-R5J$A)>.J)2LN*0L&ISN\GN^)\HY3?+'+0E"DDD# M\7U-*7]MR ZJ]^+A_U!+ P04 "
HBS]:O,K7K#\$ "J% & 'AL M+W=O>[&U5ET1:ED%V3'2B237K^H!_G@Q6 >(4,+DGS%,=_.%$\!,5K# M?<+OR?%/5 [(EGH125C^"XX%UO$5$.T9)VE)%A&D."O^X?
DA6"7!:H;D]A#LDF W>S![''$Y)(H%C\|7)&,DP3'D* 8/7/R)><89 M(&NPV,)L@QC F7A HJ]3E8M(I)X:E;W> M%KT:O;VF*2EEP;^?4/J(Z'\=,HMAF;_%XF-
[^EP(78%2=D!P.2SX(8ZQ7"$P M 7<0QQ,Q] 7<82[: Z*K8=%[Q$5)$.E=09KA;,.&M()AK<\DBTC&*4G$DPWX MF"%$$>-#BN&9'!(QNCI-%7.HFDA&-9&,7,?]T;F%"E-)"T3F)
MQ78US_;]1E;;.-^P35-OY'0P0+D]WK =C-!,$?L?0_2 E/FOO^B.]D?7\AA3 M+!A3+!Q)K.:R5;EL#;K\6;QG8+&:4P3>)X2QSC(Z*-$=(.BJHR/I+$?265FM M:3CQ3-
MV&TLL&*F_\'Q_-0_MRD/[9X]>V66E?4G1:X-ZBI[=&I#N:[[EZ%ZC MZ+6!ON6+ ME8\4$;-S$LRW(:M3%LXPS3U6W-U[M3Z52I=-Y2]#I3ZEQ8]-JX MSJ(W&.!KB]Z88L&88N%
(8C67WV\6NNGP65O/:K[SV?V:#L[K,]2_9X-J@G@VN#>S9 MX#J NJOYGFLWEM7@2%^QK-H=&H[NNK;C=N=:UWY\BVMOV0,[LUY*GM\$.X"=
MN^!PC*]="J.J!:.JA6.I%6ZK)X,RGA#4D[]]&Q!?AJ6YQM2'-__:UL@@#)*LGP M)0&S6C_KW=7SK.V+9U[\*!>,5>AGEN;E96=15,%BP+R\]\R7+X9<:+ M+*S@:S'OELN"A7&]*$N[Q++
<;A8F>:=W41^;%+T+OJK2)&>3 I6K+ N+ERN6 M\N?+#NZ\'KA/YHM*'.CV+I;AG$U9];B<%/"MN_42)QG+RX3GJ&"SRTX?GP]L M(A;4%M\2]ESN?$8BE"?.?
X@OH_BR8PE$+&51)5R$\&_-!BQ-A2? \<_&:6=[ M3K%P]_.K]YLZ> CF*2S9@*??D[A:7';\#HK9+%REU3U__I-M G*$OXBG9?T7 M/6]LK0Z*5F7%L\UB0) E>?,__+FY$#L+L-
NR@&P6D,,%=LL"NEE ZT ;9'58 MUV$5]BX*_HP*80W>Q(?ZVM2K(9HD%VF<5@7\FL"ZJC?@>;4H MT3"/6;SOH MHMY#)*^0K8O1X%U6?$<6?$+&(K0$T.'XY-
<"AVRM(:W^TS=]D M>-]_&(V_H/[@8?1M]# :3L]UUZEQ8^O=B'8]+Y=AQ"X[T(\E*]:LT_O]-^Q: M?^AB/)&SO8CM;<2VR7MO#+M+DD<\8^A#RLM26Q6-"Z=V(?:2=8\0[%L8,K;>
M#42U._.IXWCNUFX/H[/%Z!BSTH__AN9I:KGBL.%$/(^2E*'\$+SX61R,1+DO M"[Y.H$S1TPN"K;((JR2?-WM-4B6LU";6.65B3^1L[Z*YVXOF&A-[SUNTGA'M8PZ\E2;_ M0K;FP%<(,$-
```

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 140 report.css IDEA: XBRL DOCUMENT
/* Updated 2009-11-04 */ /* v2.2.0.24 */ /* DefRef Styles */ .report table.authRefData{ background-color: #def; border: 2px solid #2F4497; font-size: 1em; position: absolute; }
.report table.authRefData a { display: block; font-weight: bold; } .report table.authRefData p { margin-top: 0px; } .report table.authRefData .hide { background-color:
#2F4497; padding: 1px 3px 0px 0px; text-align: right; } .report table.authRefData .hide a:hover { background-color: #2F4497; } .report table.authRefData .body { height:
150px; overflow: auto; width: 400px; } .report table.authRefData table{ font-size: 1em; } /* Report Styles */ .pl a, .pl a:visited { color: black; text-decoration: none; } /* table */
.report { background-color: white; border: 2px solid #acf; clear: both; color: black; font: normal 8pt Helvetica, Arial, san-serif; margin-bottom: 2em; } .report hr { border: 1px
solid #acf; } /* Top labels */ .report th { background-color: #acf; color: black; font-weight: bold; text-align: center; } .report th.void { background-color: transparent; color:
#000000; font: bold 10pt Helvetica, Arial, san-serif; text-align: left; } .report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; /*
word-wrap: break-word; */ } .report td.pl a.a { cursor: pointer; display: block; width: 200px; overflow: hidden; } .report td.pl div.a { width: 200px; } .report td.pl a:hover {
background-color: #ffc; } /* Header rows... */ .report tr.rh { background-color: #acf; color: black; font-weight: bold; } /* Calendars... */ .report .rc { background-color: #f0f0f0;
} /* Even rows... */ .report .re, .report .reu { background-color: #def; } .report .reu td { border-bottom: 1px solid black; } /* Odd rows... */ .report .ro, .report .rou { background-
color: white; } .report .rou td { border-bottom: 1px solid black; } .report .rou table td, .report .reu table td { border-bottom: 0px solid black; } /* styles for footnote marker */
.report .fn { white-space: nowrap; } /* styles for numeric types */ .report .num, .report .nump { text-align: right; white-space: nowrap; } .report .nump { padding-left: 2em; }
.report .nump { padding: 0px 0.4em 0px 2em; } /* styles for text types */ .report .text { text-align: left; white-space: normal; } .report .text .big { margin-bottom: 1em; width:
17em; } .report .text .more { display: none; } .report .text .note { font-style: italic; font-weight: bold; } .report .text .small { width: 10em; } .report sup { font-style: italic; }
.report .outerFootnotes { font-size: 1em; } ZIP 145 0001493152-25-004500-xbrl.zip IDEA: XBRL DOCUMENT begin 644 0001493152-25-004500-xbrl.zip M4$L#!!0 (">+/UI$
A"GQ@0 (IE + 97@Q,"TR,2YH=&WMVFU/ MVU88@.'OE?H?SBQMGYK&KX$F3J2$I 4I0 36)#Y-27""5^=EB;?2_?K9>>G2 MB4*8GJ>"^#D*ZP^/HM-MX_2H\
[C3;^:,I/L+H).IV&F%Y_9B_ M6MZ\'+;.VU?F,KKJ=NK6:#;-JL:QYYF)DDF\-&?Q)W,QF_2G;]9/O#&7\2(9 M6?D;B\^PMWUG%M]FI7Z:C*=5,XRG6;RHF7V/5C.3_F*
<3$O9;%XU^:]_>6(P MR[+99/6CHJ]]=)G_'Z\%8C5^F@^6\%I:+_^9K MTFM\/1?1<=?,[M(LDO&-Z%3"5]-S>Y,,DNSU*\=^ZSIAN=7XYLR>^U4R_^\R
MW37M[SR9\.3T@[F\.*I;\:UCEUSG-]MVWOX^'UNFV8WJEF66V>9_$Z775]/KCN):?]8_X^FP.)LIE3;HP_;)K]NQ_V=R ME6+"@]GB.EY\>:Z5]H4KX0]L]WK4QTL3W&7_$B2X;]='NM
M\HOS]<5+X]'J'>W[;NB=T_V[@E&[V/PNBB_%K/+'?'7N6*C!(NY_+ WBT6R1 MCW"^6MW=6Z6R'O)+69F=.ZU\H=.X'[X$Z@O@3W["DN>PI[
M"GO*,]M3O">]IWCL*>PI/]J>LAWJ4]D"_+W_P=A#K(]8Q")65VP@*39 +&(1 MJRNV(BFV@EC$(E97[(&DV /$(A:QNF(/)<4>(A:QB-45^TY2[#O$(A:QJF(=
M6U*L8T,6LI#5);M_/[8/6S#H==CR!)F01:RRF0?[J@>0Y;N";*0 M528KVCTYA$^0A:PR6='PR:%\@BQDE11/T$6LLID1>LGC_H)LI!5)BM:/WG43Y"%K#)9T?K)
MHWZ"+&25R8K63Q[U$V0AJTQ6M'[RJ)\@"UEEL]+UDT?]!%G(*I,5K9\\ZB?(M0E:7K"]:/_G43Y"%K#)9T?K)IWZ"+&25R8K63S[U$V0AJTQ6M'[RJ9\@"UEE
ML]+UDT_]!%G(*I,5K9]\ZB?(0E:9K&C]Y%,_01:RRF1%ZR>?^@FRD%4F*UH_ M^=1/D(6L,EG1^LFG?H(L9'7)!]+U4T#]!%G(*I,5K9\"ZB?(0E:9K&C]%%_ M01:RRF1%ZZ>
^@FRD%4F*UH_!=1/D(6L,EG1^BF@?H(L9)7)BM9/ ?439"&K M3%:T?@]HGR +666RHO530/T$6<@]DQ6MGP+J)\A"5I=LY?'UTW<=\8L[ZPN: MZDL[ZSU_ZP[LFCF?
9\ELNJR:;G^9\:?O1]C@7\ZIMR?-3UMNG;>O&L4WQ]%I MM_$/4$L#!!0 (">+/UIZSV-#N $ "$& + 97@Q,"TR,BYH=&WM M54UOHS 0O5?]?YA%:D]U(1QZ"
X2!+:-1%N4H)5Z6ADR(=X23(W;1OWUM4-(MZ7X<]E"MM"H'C#_>O/&;9T.OLNO$/SZB5W$0Z1;,0[-9EL0^M;M6S]K[:1K> M1G>PR.Z2>&*M1*W&,'(:!1G?8 LW^
QSL6'U63=P!@N4?&5IH(:F/6[#9,GK M,3B6?UKG;>-1._UIB<*M(JSBI5XF>;E6'@Q0-/3C[9KG7&GV<]>E=NC_&N,O M:0JL%ARC1:.BAFPNEQ*9CGUU?PF(^G5BX'3G$=;\[SNC\1U-
:$"39Q/HS MW7 +_>070N KQVHYAI25Z&G)'AZQ+E K"X3L2T*CV;?W40X9731:G%S()'6E433CNTKRH\?^?-A_['X[?UVIL/[>81_"OP?V_ZG?YQ^^V;)_PO_/I$
M__SF\/3HB^CUOQRW__';,(ZR5V)_;Y*)?C!6J3A1UZ(;CV74X"\:HJ>28/@; MO BOGI7?&\2A?X>77XNQ3"Z"Z)7 1^W_7XM,?BC*5_/;VS;O3 MD[[;S8+]
MP/J\"U3HOQ+=/%0[9_)"B9V=MV^..I_,.'C\.Z$:PJQEGL5F2CM$<>.:[MZ\#/1MC/WG_^5GK?'00N^B!.?)7L9/'DE3@,I7>)7XLT#@._6'IX_ZW^KS/& M)Z5!;LVN/!QZVR#N\-
O;7KMUWFT?U6LM^&^G?]H5O>9Q6S3?=]OMC^V3_BV3 M6]MYW8GM^NUP[/>YV3=J\G M^)0TQ/%QZ\V3P[<-(=--G5ZJO#Q1?KTVD4DV%4$D)G&:JC0%OMC8U$DUTWKM
M]]#_5QZ_[JDP5,GO"7W8U/D $]C4H6_\X8>K\?0$;L;VQ[-.MVW/_*;.R#D: MA_ETXT_&9I/727REQ@.5U&LO&N)@[^#9THG,CX.;^Y;)L1Y"VJ#^8A!G63RF M[]9R4Q;-^B?/9>O5R
W9ARVFJ3)5X5Z]AE?_E:O(PU=XX\@".4]C2X?\PB$< M\]T<[;SI-P]!S6NUCX_/FD='G9/W__AM[S?ZW#MKMLQGW:5NS8O#4$Y2&)KY MJT3*B^;;[YHVKE22!9X,S0[
^,M;@H<&WS@R;Y1.B:&"_A':8;OX'YR!)OSY M51HD2E[N#-0P3F T$UI:=^5>+-WLK5P9ES'*$]8>&'>L^QE)G6KN+75UI5U MGMR/&9;O:5)_YVD6#*?
ZRR#R%3:^M_L\B.YS&_L?.KUZ36^F6+*7XE$V"E*A M1>PWYV^;%XE28QC1FR?G;[6T_5C (V/I*X'F'=H2Y8/NG<5"#8?*RX(K^"D5 M\5
8$5%H"1';5U:$A_;;]H4CF2FWDX883(5C/Q)LQQ"+S!@-(<7'P!L%%S(2 M83 .,AA0&,A!$;9%/C9>"*C*1HZA+88"#(8U&LEBX%X5 R,->_2K'PK\) M1YW"OH]4**]EHI;W31-WUI6T%
[?UW:TBMBT\/Y_M+OM9J]1KWW\78XGK_OB M4$:7#9'FG@?D$R=(KV.57 "UPTDX4_$D5+\G*>YN*LXCH@M^Y81XC0Q%$][S M OK4F*,0>+1$?C [!9,#XHIE!'HP=-
(>3P*@NE8,IPC_T63>B;Q=)$N'20IBU3$#X<6K]>._6R M&$_YP5,\YOO/9SNYH8EROU)TU54<7@71!?".C#F,%'V5C.GS=I'45I\2X*PD M5R(),=,%GCLEJL%-G:@$Q%IHTE-
X42"+I+T.0W$Z@"$3L:;B$;!L7PV#B&X8 M@61U S$]QJ8,14/']1H?N"#RPMQ'HLI&<0I4E00I?LHC&B T6B:[!GUGJ:Y!
MW=W2=Z/H^"*!HP,#AIEC__5::IX.Z+),LY0:"0,%4\PG<"H]D)\E7D9)#"M# M3^HAPSV89R"69/9RR6(>WUF>>".9PC? 1U167JP1]!-$C^?82@ME>QB$#-V3 M5Z^Y)Q[?@$?&=
(7?.FWH]!HN2_S7S"*&EQ+AQUZ.CZ2X 6F6F \7N<0%"I". M[,I(TV *M .+L#*[:[8?9. M=QLGL/A_>/7B8()STX>YUNO%6P.VH99>7$4H; 21_SB=9"-8'GC"T4#HX^W
MKA;J5BSQA%/>QC++Y[>/S-*YF[1=G&*KF1_M9(J:#S$UD"XO(F8(+%?2QB_8 M[NU:CZW>8KV1N+\%JQFSA(9?(IN7Q*YO9@ESS,?AO#*S++7I--TU3<_R*1+'
MM.KU44YAS([:-2N/+5;MB%Z7='>6Q., 1=TI"V?ZH7EO4$SY7\; -FI+# MPRQ5AVEVIOHJ2GAGGHVE"URFB54Y!/6#L%$I2>%R<^Z?QZ/(Z$4VBFHIA1X(SQ/$CCS M5ZUFP^+ 8-
"8S0'WHHFO/Y 3<[/[]^"U.)V0)><5=M3CV^RU^"3#"']^X-[A M1=[\^9,8U_.@Y"@U;U&41^5Y?@"> MYZV^V!9<(@'<+129E"(;EF4/GR/MG$)Y,0"'$ E]7,!7/>:LWI
MV/B$'K5C+M;7U8R(=E2H-?AJF@_^QK&B?;LP&. O<.W[1O.40*0CB6X(1X% MC[4N@'W,.T-GHJ=!7DR#!+:)[/>@;9')2E^AUJ]%4X!]R8(LU'9R8^.F"S_R
MC88C60K@&Q1&!X23@2[E7ONXE)%9MV9/='H-05L/?^G%$P.9!K .M/-1+!(U M@;Y@;=A?4*_!/EW+1&M[QK-P"939 .T-GT5AR]2+Y3!&.W]^FFZWO4LU%=/ M
:W+U'D%!@]TF2"]@;BV'Q-L^2WED2PYZB%-:'6::2"+;R.V_0E$Y./\/Y MZN,Q>'>*,0=L&$A!%M<>72UQC_,LAT,T(2,=MCAS-AKNP6!N 4J 1+L&!7-H M L)?D#Q9"[R(8S;Y7('$AKR-=
(NBGAS?-P%F$+;Z/]W7V8POG;(PPS8!D$]W17O(M98)WD"0H< M"RU+^#MS< K%(/%F)*\47U]*1O"U*](,%#SZ 'G]2J>T?\\3*D)%X=X/@W(4 M)\CC+
(&CAA%X>2@3<::2%*06W.^4?F-)0W^->DL"-$*1+^8#^U=BHQAYH,$5 MC[(N0"(TM\'$Z! BJDF!#HT)6&HIAJU;<08-FI(3+V3D\+DW<(CX5L.\-O\$ MC;NT'"@A%
<\MG4Y)7>25HL/EJF>@3WC:4\1_-XP@-='A3\XSGLQ3/F?\'31! M>T,G3T;RHG !3.(0Y3=6GO22@NPX8J=3-DKB_()-R?%U!+^.@@D^>A5GN&#:
MO4:NML&4)R5Y#+3/UR";_E*=X[[I?WL/=$NFHWK-&/+%61)X[MDF_X##NX>+?Z,6:8MW'0TC:8EI%:S:A&CZ"AKUT1[E:=V2& SS#(]9 M;)H':,ZP6F;#,@/S)_R2I,0I2KYXJ\"F.0?"
'=44_3[>UZXS'^%*4!$KRVR+@]Z C'?BX;!A)]E# M-3F@'T9;<:]UGE IT-5<=$TF')=YF4O5<4"&L7NVB/O(Q#_//L8)9]&TD&*)^%T=VQ6]+30%_C+PI
M<$_0CKT1,C@4RUDWB\EJA^.##N$;BI#2K!1(."DD.)$EP2"/9/CX-9G;8<@P MYD'L3S$^*O$HM+YH)F3/AOY),6_VQR")IQG:$*_(X(YQ5?3GWS!V'D>H+H(T MU$^04*J0XU^
$I"%R91ZR.17VAEG-1(M_I:6Q4T!H $D@R!#EX.9R]8?QIO] M]$\KE_PJ7?)/*Y=\Y9+?SNNQ T>$!*T<;Z4SG;ZT\(*T(GG@O%-D/*&'/8#A
MR(2^2P*5R61J!'/T8)NTK2%H"/BXU.F3<,/8\#9K7P1]P=@LH+D,>D-_DP>G M")_'M^>2P$)Y;5.>=,(F!0*D]+BU5)5_]8HA;^3ZSN2.KL3=)PKO)!&2K&
MDN"MQAG3]&KQ&0]U5GCY@4D$5S+4TXCI.0$N0"TR6K M+>CH1@D S3GV!JS7[)H6S[-//$[ALB0U:3+EAQIP14K4A))+U,CB88:)SB#0 MR/1RYQHC(W@&B7$R%B-
HE/;1EYD$D2-&Z1IN922O>HWV+P02\0,I"O6.ND13 M4D(><7QU($E-X^AS]!3]I7A-"Y^]Y KD SP?E^9U/Z$ Q_FU5 L0&2N*9Y .TBF681.X3?Z,V<)UX4*BUQGKCQQC/ /."P15]
MI=."\V4">^SI)F B=FO*@\1LR32.;-3%!(B/I)K)*,[BBT1.0)H+4/]MT-+" M?P/ODO]BKRH]'0:7%/6)^C._A5P:)@G:#JK33DXF;HXWDJBMPU2 HWCP.R@O M<9(:/?T])HE,Y]
[QT4!3).PH3BWP68IL%)JX-1<2?7^=A" ONGBD+,=EZ[^.0C^8$8QY^D+R>9]DT[$Z+')J&$\0R#K_IWQ0&;]/<@ MB:7OR11D80P/&L$8M21;LB38'8(IHN$6Y7J>@P[.X'TN4D;I<9: :
<*E&1IS M:IQG]#"TAC81.M?PR$1E.:>-T@#HF#2(R!7E29)E0D87N;5\D -_BB9=6&L1 MQ=<"O>W$H!?R&%&P2A7((G[KE \CE$:-E-+Q)O.6S_!T=(/;YYT.)Z5AE$^ M\# *#GS29SY!,
V?;3(<98#6[1W@K:;Y1*%4C\;UF+GJ4'-N:#CF%0_M6##Z M*%>H6F,+G!>!K#$S032X.L,$7B.Z)(U$T^)X(H.$S-HZZZ*<".QL#<4O(&A% M2/>1IY0V^QBC$C6
9[&@AF)\8#,!PFA.BI.2J4T%8ALMLG@/^* W,M_K0#/W$;*=FB Y^BW6__*YU/=;@S(@ MDT 3-#)(3E8S)'*#=6#V>L[1G7(YFEL;K"L'TC0\D!*)1YQN:U
M)$=.ALP]9PF/#M^%EIN*=:O.SSI/R,D\(R/L@B-TK[;:64]D,36A%=S6:N MS1DS9B.9=&C['(OAV-=KU--3DV-6BO.?S0)>D(G6P%#RQR1Q&OU8BZL8C9O. MQGLWS3-
=^TPI>Y<=#"3G&GU7:^P@:+S6MGS\&?O'F!1"EBJ>P-%<\1-C$!. M\293:ZZ8L-3P2#^@ER5/V=8Q4B%'%F,DBF;6I91I\V">4A)%.0':&GC06B1+ M\2MS20F#'!0WTG,=%!UL
-4L.JSZX.(H70.6,/8KG(19)Q/_0(;1LO9"R=>. MW@(OZ;<\H- 8]$CH+D5E6<%%%?*'&<^T'UP$F6,TX'LNT!UIN!]>-;SC&@NG M7*\5<\9!Z%$,XO@RU6@4J)7QWR,8!; ?4OUE)N?
IMM"2TAQU._2?F_GPR[SG M5V00,%_9Q(>OCXTBA2IZ:LPCK%7-*GL_EP56(;WW$;;]@.*V'}!,X>8[[[8^ M-'NPQNU]%;F]ZY/&!CMRV\7PVM1Y8\BR4W*[XU0%[5>3U M;1.2N_7:Z?
=D"I+/:#XRGQ,5TU%)Z"'_0REKU"+*F"S2>FT$!U]'7,R;H=AS M-XY!FM#A(R,V#B^",&PL0HGH&:/HGSLO]O=H!/C7RT?RL?76M5IHY,*Q-VR(
MFN#W74$$HPNDX8U5[F(1V9=>:UTGJ:6 MOEMAG)*G I&,;2BYU(8+W"(1%/B,E-OPV#%U-SC[]*84VCG QSLDS()D>&/& MK"@ES-HD6;*TCU'V*[D)X/T?R)
<%T6%!PNS6*\$WA]X\JT)O5AEZ\ZP*O:E" M;[;IVA_ M=]D;[&^<5P&;/T=<\@ #6-TXAO>N=#X,I,%K,$)W%"BI^_.,\2& ML!?G88"&BR$)CO4:W2G \">.R#%W2>D0%
<+>D%DFO=$RW*1#%#H7H@'>.(X9 M=, AY8JCYSE4DJ228\)9QJ=I!;;^PMGD"7E WIB^YX62_9H:/R.&5A $&Z2S M?*S1>+>B+^Y%$?[E^-*5U1S\X2.@&I24$+2 M(>@U&"ICJE)
(7@5"AHDR8AC!P%UC MF5H;4('9H6-*9LR 10AY)8.00GZ'.>(M:>;B*Y"&@LS-X##W"<;18JQPY'J/ M"&.]L46+_NNI: 76_*<[C(3.%OZ)#*SNQ31CDL'F?-,L MU< [,\P-
J[GAF^0TT%*.]C&4Q&**SS(\4/T+4PC@A?_X8V^OL;>W-^?1F.>. M:V,&7(=J0<^K4*A5AD(]KT*A'G HU
WQ]=#)H9WOX0,*\W=26AY23@O<1*DR%PI!4Y'8,C=*E)SE4DJ&)_YQ$[SS1X&L82\T78F,%/UH!S%KY(,R6R3I6AQ;32+W/0@* IC[HS M26'D/JO7]O?%^6YOM[4K?D_A>GS]],6!&
<)$P]&@9*2];7W*#H-W%@)44B5+ MKI$B+V00I9G-Y]\5)[$SI]G35*\- PIW1+_D=9R'R&LYI-$&;2;V"K>OH1@'==+4H285!YO!K!'"0I/HRG[\9%HN=7#65WK?I M2V67HQ=/3
4CIC+$*DWKM0)3A7Y8@)9C$8+]/#','"%B$N!U9_#?V-^F"=HZ MDAL"R9&. OPO>BJ@Z$ M"99!OR]08/&GH@F\+ >B/8L3T%Y:(X6XS@UQ\L4@07%?/#"42A)%W,ZY5(OD
MIHD$1H?,E)T+*0$YSL(F;=/.;1TI7B I6DRE;CQ022::NZ(+I) 9*(4C-8@3 M.1+OG.^90'2,11E] !DD2%0HG,VD4F[3RFT=*8R %%I&2K)!@+R;A!-(M=0< M+$N,C;%
9^GRNXCQO&1J((=UK160SN*IP !#^!84%_Y"J90K$&[1RFX=J9BH M.WWDIT4BVRP6BXXDY<#CF\!>G%)\3WZP)'#9DOQ(#1]\CDYE7YJLF+G#/U,&]]JZ3<4]>VF_GJM"/LKF?
K9DEL8D@U@T-TLR>;IDB=B02ID M -*!<>#U6L$JK/ REQ*Y9J/';K-REQY+=;Z?!NO13G[%_=O?V_'EU/#/R=\ M9UY4 MT3VKC.YY447W/.#HGBUDZX.E;/W@^:]FZ^\>$EO?Y
EYFHCD(%5.D1'C#^1" MU1E6A7)JG100X1H&4?F!SFNQ]FFFFP:C@K/F!_&#-)-?2S_^]^FE=TZ4O%__MKKWN5Z<\5>1PN_/J-D.,@0&YFQVF,,+L S^*4>6LC"_;%E5:A!1_>CB3?D S
M/7_;;9]UV[WV2;^I Z@1+/]SL]MMGO0[[1Y"YO<_M$4/=)]VMPJIWG!K63/% MS%=;G 7ZR3V3Y%P.DJ;U91_S3#HTQSC>T:[*D6L-UV[)7V'T@@ZD9/NG#J-, M9T9B7$M.?
2)*OLTU*BJ(.' 153;--9_2,QW+SW%_L,7'L8S$D<82T=9\ RW# M."(%#C\52M*FL/4H2Z;>V-?NJ P1F-AT5_V&"D;C1HM!D;:=3N7W#T[M=50R9$"=89"DV8ZIFC.VBS*)-G091L2"-
#K+6]. M&T_A F5DO7D (A,>L"C]P!6],:!\/FNDR#0BXG=)7M/JO^?0_?"A*-9\G0([MTP"M@1ZQ_")1Q%Q?Q'Y+T1<-NCN0K"^LY7@0^U,\GI'R5)I*CHVP8]"8U_/+ MA3TZJ_5-
ZU.OW::;X#:56L/+IE@N"P[E6$(7+M?,F' L69#EF,XBZ[7B_AX$ MG RS+&P%B^S"7#UERH;.%I BI"DLD54J563>878WEE-,0#!\$$8[,$YR2>9
M!YH7LK6&WMP4'@EEPJQ.#E&TH%0=76,JU;$W1M+!&5RH2"422V(&D1=,0O9* M<;ETIPG"4V(P)!X4NJXFR@-APG,WE(+X3 5U;(0FGBA$P/G%:. 5_[L+_WM> M0K?
Q7?"CK9KIK]^\%80:V0352Y7.%U0KUU,3"%.4V*S U(LGRJ!VPC!5@9PV M2PS;M&K?$2STL@H66F6PT,LJ6*@*%MHF%H/!0N=HR;'B\!*IUXE(GM4@9L*,
M4:A*9_.Z%T"X81*8Q2B485BO<;TQ,L3;RT)K%0%=$,M*I>D"IF2-,LAT/@[> M;\Q8]!H/?HW< M.M+$T+$^_0!&M"U<^4RBJ]#Y5^XOEB-C8#.!=SFZ=W03]RKZFX(*/7:4@@4
M\4L04.JU.0@4\9,04*I8NS6?D"JS=B17KL9.2"!4CQW_,E>ZCKV] MR\M,5+9))]2!NNDB]YB#UD!.*)!0QPA-'YDLA ::@>(D*SCC$!@]\"^63MQP M<)_K\5G4S_)X*YK;Q($E0FV
%DU:X/B'R%2T+G<1?<'1A@&JO.EI^K MLS1;^;?D)W%7=5'QBCAAS>DVW]%"U\A6'9NMY 0OB1,<)O$EJ/@7!:A\HK2H
MQ,!F*1W)@7D,U8UQ0%4%T(ND\13$(([R%/L;XH@+W\]0*;HIC*\(E145I=((M606!ZB+JWPBK*@9T\F*6ES#HP,%RO]P-N7;PKYA^K3U MM>FHF*EF9E3M3&X&V\65-
ZKB.V;XO%9&4LP-#EU09C'BGX'DC)#<8L M.J ML,Q5A33\484TK#*DX8\JI*$*:=BVJ^/I/05*\^7R2^.DM;'Q!*DV>-?K^$5 M,X@E@_3Z 4I!Y$9-?E'@--VJ=[(._DC@M%V_!L,$LY^-
E(2Y@COX_-WCI^VD M"O2+FT*S[]*RMBVO/#);W!Z8#:3[\R*SG52Y*C![XZ;T7">F?*.;R$KN*_02 MW>S1*'P[4SP?0;;0K7$G3K^0;]5K=_+?B!]RW^AEO&6NG/MPH_OF^^>Y5=2\
ME0?T^3UX;[[;5R,6NFIF9*-5^&H<9 >NT+/ 4P-22.6JV;0I/=>!"0M3@?2V MHY 81"AM9#JE?#XA'9&7I<&1,E0:)"ZH'9ETJ+Y$2B[_)$@O#7UAX6I@T@TB
M98N"AS4NC+'JYF25BL[6?$K/M=O[LZ0 $"R]V=<>1_;W=8' M^-@\[!QW^MS7NT[_!-MY!PTUQ1GY0<^/F]UZ[;S7QM;/SKMGI[WVKAEO\[AW M6@R:QCKC,.STC^%Q\AF*YOMN&
[[NGXI^\Z\V.1.A01A%KPWS[/7:?7CG!+YO M]L5ALP?+LU4$]G#=Z ^M7(5D#8W%-W92JW% M[:!U7UVHM;@K;BCN.E/;=<:[639:<;I32F-A\YQ.J7] ;'*SIO3"EB(!H<%S
M*HT<%46+_N0Z#!JINXAHL MR?*PMHI>O\-S^V?EN5VEY_;/RG-;>6ZW[5)DS^T9R$9X77'E3^2YS2@"1LMA MB?JB/(]"?,J:QP?DUA*/"+ /2UA1#IR2F%.M;SC)Q2G(>DB70)XZR=
(*LUM! MTL)?R*1#%;FM\;*P$V(;A(9(=P.F!.(=A9GF<-_D:%.U,8HV.9N,G<[%63S] MN*%O*WS>QWA)SO[@'/!LE,3YQ4CGDI1RZDLE?Z,8ZX_3>M"J$=RBLV9.[F$. M-Y5GGZ,TKH@\
<72E.;5^9Z5-[2.X-6?F.N +-'IW@"@HWC4VSA="\&1+('MGC?#D M8'JZ64)I:8_CM"CM3:9V$*,:&@C!J?I-&_/:2PLT@OM-'VG,1Y YLX3 M](5K[O:.BB5 &T1-\"_&+W
8]$A%Q/6P4++-2G;]%TRY&3,:^L'FI\'9VXF' M.Q,09U7FL+YZ35>&;\REKRRMTT&DZ$GDH4R0BR,Q&IR_3TQO&9!%H2L QP/A M>ZYI_#)R6C+0&(8-
28[>T,N"QX<'CU$0#AH&GEQ1.K>^2H/$U$2W2!C$>F>P M#KXASVA7=$ W\-DEX%P%ZB(FG:T<1/)$\U4;Q.ZJ*S#9>LV9I0[K<.94(@7' M[47!I:BSE;ZC5ET_L
Y$I=F1DWV)JV0(P[!($15[6?,IO= NWYX,M46I;X!= M^O*K83)-/$Z2\'IR//IPU0;X[Q6];3M P'AZ+^+8UP=4)5=8&ZQ(*@#'6VK(#\Y+!_Y&&1G8EG8;9S@:OMPU:9MZ4#J4C3 >B$B7
M(=,8Q\JCXN[4. WC"8PJSZ96^$'N\E4P())KC)2@H["*+A2D?".3>+UKI"E M#- T$/@@MF7QA2(N9.-0B/'"H@(KE2&++R5X:,,3V,R 8RD+*LR_&X5T@SV5
MSK4;.V,"T$IV&B_F"M@T-[PX0N2"E[0]\#-'S]2X05F>1&F#ZB.0U$L9%3&F M'[M\I@@^(>B8:2$0E]%BYM"%T4 ./8C*S@3"=1KP(F])!@P4!,^Z]IS)FC< MHJU%D1%Y=,6"UGQ*+
[23_F,.=VB(AS1@>*K9$+ 9,B;MS"9R:6UB3(V$TQGR M)BD;Z\P!E>6I"0O3Q,7!8[,4[@:0I<7)+>.UV/BKF> K#DW#N_9ON,FS<#H? MIKLLI=[)6+YS3OU-
<<:+P)+2V64M+ZE%2"A%@QGY1&N')#85,J!EZEHY+(D= M1C&9$T' PE27G---712=V1'K82Y@2/;N M@A\9O,#JQO@#KZ,5G4G=2H/2'LQ=09;""&!%6]F5J3;01!,6,,@_'7BMQZ5@
MZWH-KK]0[[Z^<_"^"KA/@I58PEH9\,6:K'$@UY%*TE$PJ0)0-G1*+W0 2A\D M^9+5:QD'$&CA4!INI\1+X -%(_FZI@7&YF+$_W+^-1O/CAP,]1+4*B(\H'"P MG[_:VQ.3W?
&N>-260.E)]!@%MQ/@IH@L)%XTQ,'>P;,'0&@W^T+V]RIGR"J= M(?M[E3?D 7M#;HAZ@4X.[7P/'U#PC1-K];""K? $8E!D\[A>H_C"C^T]\FKS M;]V7.O*JZ1F 4$X3< 08'?_-
D:6MOTY./Q^WC]ZW.3K6A)IB**F.57W4?"P^ M-O^";T].YR)J3[LS@:L8?OM7Y^2H7H.?3IK]\RZP_-.35KM[@C&U%+OZX4NO MTVH>X_=,A
8B9S:JU8G&;=APW./.QPYWS]_!F'IG[5:?XF.AD?;)IT[W] 3I M&8D;HV_G.^QC(/'INP:]T3K%X-\F#'+90+@CG-MQ\S,,JWM^W*;)=]OOSX]Y M+;BMV?!@>*9WWC$?
83A+.L#0X=9YMPNC%CIHF+9(:U8]<=8]Q1#B(_RU0>N^ M8.[_?=XTO7Y]'I\OG0]C%#TZ=';V%)?DYOW%[3ANZ>!H_O:+#59NN+LOBLUO M_T^K?=:'?H&>^CA-&'4'-
Z#3ZN]*.HL%X8&-R7:! ML4F_P[747XLWG;>,TPWZXILGG;=6+]_*F\-X+A+>C4N0HD!X;AI/,T]2B@#PE21SX4!E MUYA-CE[\<:R]!V%H,-GMN#5NNR:GKFBW@5YK^@Y>QWQ?]?
[!N!73'@Y(-U-J&EVM0913 MOB_]7+&K-9_22QW&=<(&^,+7:"SR0$O0CN\:Y#'5-(\"3],WF]LO8+O=-&V+ M[H]9JF5*OYF*G0/JV+X6% S!C@M\#N[_4?"8@RY*X!(CR670 M+F1=

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(the “Company”) conducts wholesale coffee operations, including manufacturing, roasting, packaging, marketing and distributing roasted and blended coffees for private labeled accounts and its own brands, and it sells green coffee. The Company also manufactures and sells coffee roasters. The Company’s core product, coffee, can be summarized and divided into three product categories (“product lines”) as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><i>Wholesale Green Coffee:</i> unroasted raw beans imported from around the world and sold to large and small roasters and coffee shop operators;</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><i>Private Label Coffee:</i> coffee roasted, blended, packaged and sold under the specifications and names of others, including supermarkets that want to have their own brand name on coffee to compete with national brands; and,</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><i>Branded Coffee:</i> coffee roasted and blended to the Company’s own specifications and packaged and sold under the Company’s eight proprietary and licensed brand names in different segments of the market.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Company’s private label and branded coffee sales are primarily to customers that are located throughout the United States with limited sales in Canada and certain countries in Asia. Such customers include supermarkets, wholesalers, and individually-owned and multi-unit retailers. The Company’s unprocessed green coffee, which includes over 90 specialty coffee offerings, is sold primarily to specialty gourmet roasters and to coffee shop operators in the United States with limited sales in Australia, Canada, England and China.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Company’s wholesale green, private label, and branded coffee product categories generate revenues and cost of sales individually but incur selling, general and administrative expenses in the aggregate. There are no individual product managers and discrete financial information is not available for any of the product lines. The Company’s product portfolio is used in one business and it operates and competes in one business activity and economic environment. In addition, the three product lines share customers, manufacturing resources, sales channels, and marketing support. Thus, the Company considers the three product lines to be one single reporting segment.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">On September 29, 2022, the Company entered into a Merger and Share Exchange Agreement (the “Merger Agreement”), by and among the Company, Delta Corp Holdings Limited, a Cayman Islands exempted company (“Pubco”), Delta Corp Holdings Limited, a company incorporated in England and Wales (“Delta”), CHC Merger Sub Inc., a Nevada corporation and wholly owned subsidiary of Pubco (“Merger Sub”), and each of the holders of ordinary shares of Delta as named therein. Upon the terms and subject to the conditions set forth in the Merger Agreement, Merger Sub would merge with and into the Company, with the Company surviving as a direct, wholly-owned subsidiary of Pubco (the “Merger”). As a result of the Merger, each issued and outstanding share of the Company’s common stock, $0.001 par value per share, would be cancelled and converted for the right of the holder thereof to receive one ordinary share, par value $0.0001 of Pubco. There was a shareholder vote in April 2024 on the Merger Agreement that did not pass. On June 21, 2024, the Company terminated the Merger Agreement. No early termination penalties were payable by the Company upon termination of the Merger Agreement.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><i>Going Concern and Liquidity</i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><i> </i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Company’s line of credit will become due June 29, 2025 (see Note 6). The agreement requires the Company to maintain compliance with certain financial covenants computed on a quarterly and annual basis. In previous periods, the Company was not in compliance with these requirements. However, a waiver of all past defaults was received on May 24, 2024. As of October 31, 2024, the Company is in compliance with those financial covenants. The Company has paid down the full balance of the line of credit as of October 31, 2024. Additionally, the Company is in a net income position for the year ended October 31, 2024 of $2.2 million, cash from operating activities of $5.4 million, and a net working capital surplus of $21.5 million. As a result, the Company does not believe that substantial doubt is raised regarding the Company’s ability to continue as a going concern and the ability to meet its obligations as they become due within the twelve months from the date the condensed consolidated financial statements are issued.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">COFFEE HOLDING CO., INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">OCTOBER 31, 2024 AND 2023</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> 0.0010.00012200000540000021500000<p id="xdx_80A_eus-gaap--BasisOfPresentationAndSignificantAccountingPoliciesTextBlock_zrSdPjSCphw6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_84F_eus-gaap--BasisOfAccountingPolicyPolicyTextBlock_zJRpndOhaNvg" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">BASIS OF PRESENTATION:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The consolidated financial statements include the accounts of the Company, Organic Products Trading Company, LLC (“OPTCO”), Sonofresco LLC (“SONO”), and Comfort Foods, Inc. (“CFI”). All inter-company balances and transactions have been eliminated in consolidation. The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and comply with SEC reporting requirements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_847_eus-gaap--UseOfEstimates_zMvXnMym39If" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">USE OF ESTIMATES:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The preparation of the Company’s financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Significant estimates include depreciable lives for long-lived assets, and valuation of indefinitely lived intangible assets impairment testing. These estimates may be adjusted as more current information becomes available, and any adjustment could have a significant impact on recorded amounts.</p> <p style="font: 10pt Times New Roman, Times, Serif;

~~margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_846_eus-gaap--CashAndCashEquivalentsPolicyTextBlock_zarvxabecXQb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">CASH AND CASH EQUIVALENTS:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Cash and cash equivalents consists primarily of unrestricted cash on deposit and securities with an original maturity of 3 months or less at financial institutions and brokerage firms.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">COFFEE HOLDING CO., INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">OCTOBER 31, 2024 AND 2023</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_84B_eus-gaap--TradeAndOtherAccountsReceivablePolicy_zhekTwO6WQve" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">ACCOUNTS RECEIVABLE:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Trade accounts receivable are stated at the amount the Company expects to collect. The Company maintains allowances for credit losses for estimated losses resulting from the inability of its customers to make required payments. Management considers the following factors when determining the collectability of specific customer accounts: customer credit-worthiness, past transaction history with the customer, current customer conditions, reasonable forecasts, current economic industry trends, and changes in customer payment terms. Past due balances over 60 days and other higher risk amounts are reviewed individually for collectability. If the financial condition of the Company's customers were to deteriorate, adversely affecting their ability to make payments, additional allowances would be required. Based on management's assessment, the Company provides for estimated credit losses through a charge to earnings and a credit to a valuation allowance. Balances that remain outstanding after the Company has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The reserve for sales discounts represents the estimated discount that customers will take upon payment. The reserve for other allowances represents the estimated amount of returns, slotting fees and volume based discounts estimated to be incurred by the Company from its customers. The allowances are summarized as follows:</p> <p id="xdx_898_eus-gaap--ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock_zgdmVaAFAArc" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> SCHEDULE OF ACCOUNTS RECEIVABLE</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 90%; margin-left: 0.5in"> <tr style="font-family: Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font-family: Times New Roman, Times, Serif; text-align: center"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_493_20241031_zFoQwHRCbgba" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: center">2024</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt; font-weight: bold"> </td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_492_20231031_zPEDo41BVE1g" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: center">2023</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td></tr> <tr id="xdx_406_eus-gaap--AllowanceForDoubtfulAccountsReceivable_iI_pp0p0_maAFDARzxS2_zYNlOkEx4uMb" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-family: Times New Roman, Times, Serif; width: 60%; text-align: justify">Allowance for credit losses</td><td style="font-family: Times New Roman, Times, Serif; width: 2%; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font-family: Times New Roman, Times, Serif; width: 16%; text-align: right">65,000</td><td style="font-family: Times New Roman, Times, Serif; width: 1%; font-weight: bold; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; width: 2%; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font-family: Times New Roman, Times, Serif; width: 16%; text-align: right">65,000</td><td style="font-family: Times New Roman, Times, Serif; width: 1%; font-weight: bold; text-align: left"> </td></tr> <tr id="xdx_40F_ecustom--ReserveForOtherAllowances_iI_pp0p0_maAFDARzxS2_zXehKn1Jxh48" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify">Reserve for other allowances</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; text-align: right">35,000</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; 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padding-bottom: 1pt; font-weight: bold; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: right">44,000</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt; font-weight: bold; text-align: left"> </td></tr> <tr style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify"> </td><td style="font-family: Times New Roman, Times, Serif"> </td> <td style="font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; text-align: right"> </td><td style="font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif"> </td> <td style="font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; text-align: right"> </td><td style="font-family: Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--AllowanceForDoubtfulAccountsReceivableCurrent_iTI_pp0p0_mtAFDARzxS2_z6ECvIz3KLEj" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify; padding-bottom: 2.5pt">Totals</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right">144,000</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right">144,000</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table> <p id="xdx_8A0_zZcRO2jVP88f" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_847_eus-gaap--InventoryPolicyTextBlock_zz6qYPHjfNrc" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">INVENTORIES:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Inventories are stated at the lower of cost (first in, first out basis) or net realizable value, including provisions for obsolescence commensurate with known or estimated exposures. There are no reserves for obsolescence as of October 31, 2024, and 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_840_eus-gaap--PropertyPlantAndEquipmentPolicyTextBlock_zJE42JfVjeKh" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">BUILDING, MACHINERY AND EQUIPMENT:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Building, machinery and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful lives of the assets. Purchases of buildings, machinery and equipment and additions and betterments which substantially extend the useful life of an asset are capitalized at cost. Expenditures which do not materially prolong the normal useful life of an asset are charged to operations as incurred. The Company also provides for amortization of leasehold improvements which are depreciated over the shorter of the useful life of the improvement or the lease term.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"><span style="font-family: Times New Roman, Times, Serif; font-size:~~

10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">COFFEE HOLDING CO., INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"> NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"> OCTOBER 31, 2024 AND 2023</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont’d):</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_844_ecustom--CommoditiesHeldByBrokerPolicyTextBlock_zDlSKPLyLdTj" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> COMMODITIES HELD BY BROKER: </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The commodities held at broker represent the market value of the Company’s trading account, which consists of option and future contracts for coffee held with a brokerage firm. The Company uses options and futures contracts, which are not designated or qualifying as hedging instruments, to partially hedge the effects of fluctuations in the price of green coffee beans. Options and futures contracts are level 1 investments recognized at fair value in the consolidated financial statements with current recognition of gains and losses on such positions. The Company’s accounting for options and futures contracts may impact earnings volatility in any particular period. We record all open contract positions on our consolidated balance sheets at fair value in the due from and due to broker line items and typically do not offset these assets and liabilities.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The Company classifies its options and future contracts as trading securities and accordingly, unrealized holding gains and losses are included in the statement of operations as a component of cost of sales.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_897_eus-gaap--ScheduleOfRealizedGainLossTableTextBlock_zqWLOjHU3osg" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The Company recorded realized and unrealized gains and losses on these contracts as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> SCHEDULE OF REALIZED AND UNREALIZED GAINS AND LOSSES ON CONTRACTS</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 90%; margin-left: 0.5in"> <tr style="display: none; font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="display: none; font-family: Times New Roman, Times, Serif; text-align: justify"> </td><td style="display: none; font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="display: none; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td id="xdx_49A_20231101__20241031_zoqTFxa7oIhd" style="display: none; font-family: Times New Roman, Times, Serif; text-align: right"> </td><td style="display: none; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="display: none; font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="display: none; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td id="xdx_499_20221101__20231031_zkS8RNd8Ojad" style="display: none; font-family: Times New Roman, Times, Serif; text-align: right"> </td><td style="display: none; font-family: Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font-family: Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: center">Year Ended October 31,</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td></tr> <tr style="font-family: Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: center">2024</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: center">2023</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td></tr> <tr id="xdx_404_eus-gaap--DerivativeGainOnDerivative_maGLOIzAsX_zuBCS2djKi8g" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-family: Times New Roman, Times, Serif; width: 60%; text-align: justify">Gross realized gains </td><td style="font-family: Times New Roman, Times, Serif; width: 2%; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font-family: Times New Roman, Times, Serif; width: 16%; text-align: right">1,968,168</td><td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; width: 2%; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font-family: Times New Roman, Times, Serif; width: 16%; text-align: right">1,034,966</td><td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--DerivativeLossOnDerivative_iN_di_msGLOIzAsX_zgXmZ67yHtC7" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify">Gross realized (losses) </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; text-align: right">(1,005,616</td><td style="font-family: Times New Roman, Times, Serif; text-align: left">)</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; text-align: right">(1,603,746</td><td style="font-family: Times New Roman, Times, Serif; text-align: left">)</td></tr> <tr id="xdx_409_eus-gaap--UnrealizedGainLossOnDerivatives_maGLOIzAsX_zbtq9diJ98zb" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify; padding-bottom: 1pt">Unrealized gains (losses)</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: right">617,902</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: right">758,024</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--GainLossOnInvestments_iT_mtGLOIzAsX_zDcEhxRKjQge" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify; padding-bottom: 2.5pt">Total</td> <td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right">1,580,454</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right">189,244</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8AC_zaM2RAxMuHqf" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> </p> <p id="xdx_840_ecustom--CustomerListAndRelationshipsPolicyTextBlock_zPx87ncn8ow5" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">CUSTOMER LIST AND RELATIONSHIPS:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Customer list and relationships consist of a specific customer lists and customer contracts obtained by the Company in the acquisition of OPTCO, Comfort Foods and Sonofresco which are being amortized on the straight-line method over their estimated useful life of twenty years. Amortization expense for the years ended October 31, 2024, and 2023 was $30,500.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_84F_eus-gaap--GoodwillAndIntangibleAssetsPolicyTextBlock_zaBTOSmqcqT8" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">TRADEMARKS: </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The Company has determined that its trademarks, which consist of product lines, trade names and packaging designs have indefinite useful lives. Trademarks are tested for impairment at least annually or when circumstances indicate that the carrying amount of the trademarks exceed fair value. The Company performs its annual impairment test on October 31 of each year by first performing a qualitative assessment to determine if it is more likely than not that the carrying amounts exceed the fair values. Depending on the outcome of our qualitative assessment, we may perform a quantitative assessment to determine if the carrying amounts

exceed the fair values on the assessment date.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:
center">COFFEE HOLDING CO., INC. AND SUBSIDIARIES</p> <p style="font:
10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO
CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">OCTOBER 31, 2024 AND 2023</p> <p style="font: 10pt Times New Roman, Times,
Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 2 - SUMMARY OF
SIGNIFICANT ACCOUNTING POLICIES (cont’d):</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">During the years ended October 31, 2024 and 2023, the Company’s management concluded that <span id="xdx_909_eus-gaap--
ImpairmentOfIntangibleAssetsFinitelived_do_c20221101__20231031_zL6V9LJ3iK2f" title="Impairment charge">no impairment charge was necessary during
the years then ended.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New
Roman, Times, Serif; font-size: 10pt"> </p> <p id="xdx_84D_eus-gaap--ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock_zc5LHxmdLNqb" style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">IMPAIRMENT OF LONG-LIVED ASSETS:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt
38.9pt; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif;
margin: 0pt 0pt 0pt 0.5in; text-align: justify">The Company assesses the impairment of long-lived
assets used in operations, primarily buildings, machinery and equipment as well as intangible assets subject to amortization, when events and circumstances indicate that the
carrying value amounts of these assets might not be recoverable. For purposes of evaluating the recoverability of buildings, machinery and equipment and amortizable
intangible assets, the undiscounted cash flows estimated to be generated by those assets are compared to the carrying amounts of those assets. If and when the carrying
amounts of the assets exceed the undiscounted cashflows, then the related assets will be written down to fair value, if less. During the years ended October 31, 2024 and 2023,
the Company recorded <span id="xdx_904_eus-gaap--ImpairmentOfLongLivedAssetsToBeDisposedOf_do_c20231101__20241031_z9GIEarmTUM5" title="Impairment of long-
lived assets"><span id="xdx_90C_eus-gaap--ImpairmentOfLongLivedAssetsToBeDisposedOf_do_c20221101__20231031_z2jHpMz158Y4" title="Impairment of long-lived
assets">no impairment charges of its amortizable intangible assets, buildings, machinery and equipment.</p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_84F_eus-
gaap--AdvertisingCostsPolicyTextBlock_zKjexvMHY8C2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">ADVERTISING:</p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The Company
expenses the cost of advertising and promotion as incurred. Advertising costs charged to operations totaled $<span id="xdx_900_eus-gaap--
AdvertisingExpense_pp0p0_c20231101__20241031_zU53wmtMfAW2" title="Advertising costs">32,455 and $<span id="xdx_90C_eus-gaap--
AdvertisingExpense_pp0p0_c20221101__20231031_zQSvNLyCwCB6" title="Advertising costs">35,369 for the years ended October 31, 2024 and 2023, respectively.
</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-
size: 10pt"> </p> <p id="xdx_84B_eus-gaap--IncomeTaxPolicyTextBlock_zns521nNwhD6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in;
text-align: justify">INCOME TAXES:
</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt">The Company accounts for income taxes pursuant to the asset and liability method which requires deferred income tax assets and liabilities to be
computed for temporary differences between the financial statement and tax basis of assets and liabilities that will result in taxable or deductible amounts in the future based
on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to
reduce deferred tax assets to the amount expected to be realized. The income tax provision or benefit is the tax incurred for the period plus or minus the change during the
period in deferred tax assets and liabilities.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"><span style="font-family: Times New
Roman, Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"><span style="font-family: Times New
Roman, Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"></p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">COFFEE HOLDING CO., INC.
AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New
Roman, Times, Serif; font-size: 10pt">NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif;
margin: 0pt 0pt 0pt 0; text-align: center">OCTOBER 31, 2024 AND 2023</p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt">NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont’d):</p> <p style="font: 10pt Times New Roman, Times, Serif;
margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_847_eus-gaap--
EarningsPerSharePolicyTextBlock_z32VzaRGGFnb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family:
Times New Roman, Times, Serif; font-size: 10pt">(LOSS) EARNINGS PER SHARE:</p> <p style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt">Basic (loss) earnings per common share was computed by dividing net (loss) income by the sum of the weighted-average number of common shares outstanding.
Diluted (loss) earnings per common share is computed by dividing the net (loss) income by the weighted-average number of common shares outstanding plus the dilutive
effect of common shares issuable upon exercise of potential sources of dilution. The Company has <span id="xdx_908_eus-gaap--
AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20231101__20241031_z8xOreejchte" title="Anti-dilutive diluted earnings per
share">921,000 options outstanding which have not been included in the calculation of diluted (loss) earnings per share because they are anti-dilutive.</p>
<p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt">The weighted average common shares outstanding used in the computation of basic and diluted (loss) earnings per share were <span id="xdx_90D_eus-
gaap--WeightedAverageNumberOfSharesOutstandingBasic_c20231101__20241031_zkMP3kVN6yce" title="Weighted average common shares outstanding basic"><span
id="xdx_90A_eus-gaap--WeightedAverageNumberOfSharesOutstandingBasic_c20221101__20231031_zZ2lGfFN2ow3" title="Weighted average common shares outstanding
basic"><span id="xdx_909_eus-gaap--WeightedAverageNumberOfDilutedSharesOutstanding_c20231101__20241031_zwaOWZOTHDte" title="Weighted average common
shares outstanding diluted"><span id="xdx_905_eus-gaap--WeightedAverageNumberOfDilutedSharesOutstanding_c20221101__20231031_zeQDwJLE4tTi" title="Weighted
average common shares outstanding diluted">5,708,599 for the years ended October 31, 2024 and 2023.</p> <p style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> </p> <p
id="xdx_84C_eus-gaap--FairValueOfFinancialInstrumentsPolicy_zcZLFWMMoVzj" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align:
justify">FAIR VALUE OF FINANCIAL
INSTRUMENTS:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The carrying amounts of cash, accounts receivable, notes due to/(from) broker and accounts payable
approximate fair value because of the short-term nature of these instruments. The carrying amount of the bank line of credit approximates fair value because the debt is
based on current rates at which the Company could borrow funds with similar remaining maturities. Fair value estimates are made at a specific point in time, based on
relevant market information about the financial instruments when available. These estimates are subjective in nature and involve uncertainties and matters of significant
judgment and therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.</p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The Company
measures fair value as required by Accounting Standards Codification (“ASC”) Topic 820 “Fair Value Measurements and Disclosures” (“ASC Topic 820”). ASC Topic 820
defines fair value, establishes a framework and gives guidance regarding the methods used for measuring fair value, and expands disclosures about fair value measurements.
ASC Topic 820 clarifies that fair value is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction
between market participants. As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in
pricing an asset or liability. As a basis for considering such assumptions, there exists a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value
as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%"> <tr style="font: 10pt Times
New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"><span style="font-family: Times New Roman, Times, Serif; font-
size: 10pt">A)</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt">Level 1 - unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access as of the measurement date.
</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt"> </td> <td style="font: 10pt Times New Roman, Times, Serif"><span style="font-family: Times New Roman, Times, Serif;
font-size: 10pt">B)</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-
size: 10pt">Level 2 - inputs other than quoted prices included within Level 1 that are directly observable for the asset or liability or indirectly observable through
corroboration with observable market data.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New
Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">
C)</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Level 3 - unobservable inputs for the asset or liability only used when there is little, if any, market activity
for the asset or liability at the measurement date.</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align:
justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt
0.5in; text-align: justify">The hierarchy requires the Company to use observable market data,
when available, and to minimize the use of unobservable inputs when determining fair value.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt
0pt 0pt 0; text-align: center"> </p> <p style="font: 10pt Times New Roman, Times, Serif;
margin: 0pt 0pt 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times,
Serif; margin: 0pt 0pt 0pt 0; text-align: center"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">COFFEE HOLDING CO., INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONSOLIDATED
FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt">OCTOBER 31, 2024 AND 2023</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;

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text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin:
0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (cont’d):</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p id="xdx_845_eus-gaap--RevenueFromContractWithCustomerPolicyTextBlock_zgKvfkZBsoG3"
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">
<b><span id="xdx_866_z5rhdzfneMLa">REVENUE RECOGNITION</span></b><b>:</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt
0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif;
margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">The Company recognizes revenue in accordance with
the five-step model as prescribed by the Financial Accounting Standards Board (“FASB”) Accounting Codification (“ASC”) Topic 606 (“ASC 606”) in which the Company
evaluates the transfer of promised goods or services and recognizes revenue when its customer obtains control of promised goods or services in an amount that reflects the
consideration which the Company expects to be entitled to receive in exchange for those goods or services. To determine revenue recognition for the arrangements that the
Company determines are within the scope of ASC 606, the Company performs the following five steps: (1) identify the contract(s) with a customer, (2) identify the
performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract and (5)
recognize revenue when (or as) the entity satisfies a performance obligation.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-
align: justify; text-indent: 0.5in"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p id="xdx_892_eus-gaap--
DisaggregationOfRevenueTableTextBlock_zC2yhT9vUFkl" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">
<span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">The following table presents revenues by product line for the years ended October 31, 2024 and
2023.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"><span style="display: none"><span
id="xdx_8BF_zu4xajgd5hCe">SCHEDULE OF REVENUE</span></span><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <table
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Serif; font-weight: bold; text-align: center"><span style="font-family: Times New Roman, Times, Serif">2024</span></td><td style="font-family: Times New Roman, Times,
Serif; padding-bottom: 1pt; font-weight: bold"><span style="font-family: Times New Roman, Times, Serif"> </span></td><td style="font-family: Times New Roman, Times,
Serif; padding-bottom: 1pt"><span style="font-family: Times New Roman, Times, Serif"> </span></td> <td colspan="2" id="xdx_493_20221101__20231031_zHcu0gHbs0dj"
style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: center"><span style="font-family: Times New Roman, Times, Serif">
<b>2023</b></span></td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"><span style="font-family: Times New Roman, Times,
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width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</span></td><td style="font-family: Times New Roman, Times, Serif; width: 16%;
text-align: right"><span style="font-family: Times New Roman, Times, Serif">31,177,003</span></td><td style="font-family: Times New Roman, Times, Serif; width: 1%;
font-weight: bold; text-align: left"><span style="font-family: Times New Roman, Times, Serif"> </span></td><td style="font-family: Times New Roman, Times, Serif; width:
2%"><span style="font-family: Times New Roman, Times, Serif"> </span></td> <td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left"><span
style="font-family: Times New Roman, Times, Serif">$</span></td><td style="font-family: Times New Roman, Times, Serif; width: 16%; text-align: right"><span style="font-
family: Times New Roman, Times, Serif">30,582,179</span></td><td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left"><span style="font-
family: Times New Roman, Times, Serif"> </span></td></tr> <tr id="xdx_406_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_hus-gaap--
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color: White"> <td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"><span style="font-family: Times New Roman, Times, Serif">Packaged</span>
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</td> <td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: left"><span style="font-family: Times New Roman,
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Roman, Times, Serif">47,385,295</span></td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt; font-weight: bold; text-align: left"><span
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style="font-family: Times New Roman, Times, Serif">37,591,225</span></td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt; text-align: left">
<span style="font-family: Times New Roman, Times, Serif"> </span></td></tr> <tr style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-
color: rgb(204,238,255)"> <td style="font-family: Times New Roman, Times, Serif"><span style="font-family: Times New Roman, Times, Serif"> </span></td><td
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New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif"> </span></td></tr> <tr id="xdx_40B_eus-gaap--
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White"> <td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt"><span style="font-family: Times New Roman, Times, Serif">Totals</span></td><td
style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"><span style="font-family: Times New Roman, Times, Serif"> </span></td> <td
style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</span>
</td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right"><span style="font-family: Times New Roman, Times,
Serif">78,562,298</span></td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; font-weight: bold; text-align: left"><span style="font-family:
Times New Roman, Times, Serif"> </span></td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt"><span style="font-family: Times New
Roman, Times, Serif"> </span></td> <td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left"><span style="font-family:
Times New Roman, Times, Serif">$</span></td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right"><span
style="font-family: Times New Roman, Times, Serif">68,173,404</span></td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-align:
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Roman, Times, Serif">Revenues</span></td><td style="display: none; font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"><span
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Roman, Times, Serif; font-weight: bold; text-align: left"><span style="display: none; font-family: Times New Roman, Times, Serif">$</span></td><td style="border-bottom:
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Roman, Times, Serif">78,562,298</span></td><td style="display: none; font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; font-weight: bold; text-align:
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bottom: 2.5pt"><span style="display: none; font-family: Times New Roman, Times, Serif"> </span></td> <td style="border-bottom: Black 2.5pt double; display: none; font-
family: Times New Roman, Times, Serif; text-align: left"><span style="display: none; font-family: Times New Roman, Times, Serif">$</span></td><td style="border-bottom:
Black 2.5pt double; display: none; font-family: Times New Roman, Times, Serif; text-align: right"><span style="display: none; font-family: Times New Roman, Times,
Serif">68,173,404</span></td><td style="display: none; font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-align: left"><span style="display: none;
font-family: Times New Roman, Times, Serif"> </span></td></tr> </table> <p id="xdx_8A6_zaIzgKjDawTe" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt
0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif;
margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Revenue for these product lines is recognized upon
shipment to the customer.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt"> </span></p> <p id="xdx_84E_ecustom--ShippingAndHandlingFeesAndCostsPolicyTextBlock_zkoDkt683uK4" style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b><span
id="xdx_86E_zEzjn0cltay4">SHIPPING AND HANDLING FEES AND COSTS</span>:</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt
0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif;
margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Revenue earned from shipping and handling fees is
reflected in net sales. Costs associated with shipping product to customers aggregating approximately $<span id="xdx_900_eus-gaap--
SellingGeneralAndAdministrativeExpense_pp0p0_c20231101__20241031__srt--ProductOrServiceAxis__us-gaap--ShippingAndHandlingMember_zG85t0pAFv8k" title="Selling
and administrative expense">2,700,000</span> and $<span id="xdx_906_eus-gaap--SellingGeneralAndAdministrativeExpense_pp0p0_c20221101__20231031__srt--
ProductOrServiceAxis__us-gaap--ShippingAndHandlingMember_zjMLNmun7fsj" title="Selling and administrative expense">2,539,000</span> for the years ended October 31,
2024 and 2023, respectively, is included in cost of sales.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p id="xdx_843_eus-gaap--ConcentrationRiskCreditRisk_z08TjEvVJCQl" style="font: 10pt
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id="xdx_867_zutnlt4Az7zl">CONCENTRATION OF RISK</span>:</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:
justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt
0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Financial instruments that potentially subject the Company to
concentrations of credit risk consist principally of cash deposits at financial institutions and brokerage firms.</span></p> <p style="font: 10pt Times New Roman, Times,
Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Accounts at each institution
are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At October 31, 2024 and 2023, the Company had approximately $<span
id="xdx_903_eus-gaap--CashUninsuredAmount_iI_pp0p0_c20241031_z1fa6C3t9Xd2" title="Cash excess of FDIC insured limits">780,000</span> and $<span id="xdx_90C_eus-
gaap--CashUninsuredAmount_iI_pp0p0_c20231031_zIrStxE8utVd" title="Cash excess of FDIC insured limits">2,092,000</span> in excess of FDIC insured limits, respectively.
</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-
size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt">The accounts at the brokerage firm contain cash and securities. Balances are insured up to $<span id="xdx_902_ecustom--
CashSIPCInsuredAmount_iI_pp0p0_c20241031__srt--RangeAxis__srt--MaximumMember_zUrWsESnzg1d" title="Cash, SIPC insured amount">500,000</span>, with a limit of
$<span id="xdx_905_ecustom--CashSIPCInsuredLimits_iI_c20241031_zJXWov8oJMGg" title="Cash SIPC insured limits">100,000</span> for cash, by the Securities Investor
Protection Corporation (SIPC).</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"></p> <p style="font:
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Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:
center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>COFFEE HOLDING CO., INC. AND SUBSIDIARIES</b></span></p> <p style="font:
10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>NOTES TO
CONSOLIDATED FINANCIAL STATEMENTS</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>OCTOBER 31, 2024 AND 2023</b></span></p> <p style="font: 10pt Times New Roman, Times,
Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>NOTE 2 - SUMMARY OF
SIGNIFICANT ACCOUNTING POLICIES (cont'd): </b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p id="xdx_847_eus-gaap--EquityMethodInvestmentsPolicy_zTMgabJV9kmd" style="font:
10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b><span
id="xdx_86E_zwrekDinQS57">EQUITY METHOD OF ACCOUNTING</span>:</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin:
0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Investee companies that are not consolidated, but over which
the Company exercises significant influence, are accounted for under the equity method of accounting. Whether or not the Company exercises significant influence with
respect to an <span id="xdx_906_eus-gaap--EquityMethodInvestmentDescriptionOfPrincipalActivities_c20231101__20241031__srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis__custom--InvesteeEntityMember_zquGHNxhO2Tl" title="Equity method description">Investee depends
on an evaluation of several factors including, among others, representation on the Investee company's board of directors and ownership level, which is generally a 20% to 50%
interest in the voting securities of the Investee company.</span> Under the equity method of accounting, an Investee company's accounts are not reflected within the
Company's consolidated Balance Sheets and consolidated Statements of Operations; however, the Company's share of the earnings or losses of the Investee company is
reflected in the caption "Loss from equity method investments" in the consolidated Statements of Operations. The Company's carrying value in an equity method Investee
company is reflected in the caption "Equity method investments" in the Company's consolidated Balance Sheets.</span></p> <p style="font: 10pt Times New Roman, Times,
Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">The Company's equity method
investments consist of the following:</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family:
Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%"> <tr
style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt"> </span></td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in; text-align: justify"><span style="font-family:
Times New Roman, Times, Serif; font-size: 10pt">(1)</span></td> <td style="font: 10pt Times New Roman, Times, Serif"><p style="font: 10pt Times New Roman, Times,
Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><span id="xdx_90C_eus-gaap--
EquityMethodInvestmentOwnershipPercentage_iI_dp_uPure_c20241031__srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis__custom--
HealthwiseGourmetCoffeesLLCMember_z0Rv1pYu6YQd" title="Equity method investment, ownership percentage">20</span>% interest in Healthwise Gourmet Coffees, LLC,
a distributor of low acidity coffees. The initial investment in this company amounted to $<span id="xdx_900_eus-gaap--Investments_iI_pp0p0_c20241031__dei--
LegalEntityAxis__custom--HealthwiseGourmetCoffeesLLCMember_zWHfJXFsz1Fh" title="Investments">100,000</span>. The loss recognized amounted to $<span
id="xdx_902_eus-gaap--IncomeLossFromEquityMethodInvestments_pp0p0_c20231101__20241031__dei--LegalEntityAxis__custom--
HealthwiseGourmetCoffeesLLCMember_zfbS07zrXS9c" title="Loss on equity method investments">25</span> and $<span id="xdx_906_eus-gaap--
IncomeLossFromEquityMethodInvestments_pp0p0_c20221101__20231031__dei--LegalEntityAxis__custom--HealthwiseGourmetCoffeesLLCMember_z3Xrq2MnmpV6" title="Loss
on equity method investments">16,925</span> for the years ended October 31, 2024 and 2023, respectively. The carrying amount of this investment as presented on the
consolidated balance sheet at October 31, 2024 and 2023 was $<span id="xdx_90F_eus-gaap--EquityMethodInvestments_iI_pp0p0_c20241031__dei--LegalEntityAxis__custom--
HealthwiseGourmetCoffeesLLCMember_zh83N0RbuiTl" title="Equity method investments">39,651</span> and $<span id="xdx_900_eus-gaap--
EquityMethodInvestments_iI_pp0p0_c20231031__dei--LegalEntityAxis__custom--HealthwiseGourmetCoffeesLLCMember_zsEbSspkPOX2" title="Equity method
investments">39,676</span>, respectively.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p></td></tr>
</table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif"> </span></p> <p id="xdx_84A_eus-gaap--InvestmentPolicyTextBlock_zv7s72abUU7a" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-
align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b><span id="xdx_864_zO1aVZRQk46k">INVESTMENTS - OTHER</span>:</b>
</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-
size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt">Investment - other represent investments made by the Company that do not qualify as equity method investments as the Company cannot
exercise significant influence over the target. The Company accounts for these investments in accordance with ASC Topic 321 "Investments - Equity Securities" ("ASC 321").
In August 2021, the Company made an investment of $<span id="xdx_90A_eus-gaap--Investments_iI_pp0p0_c20210831_zilLk2suWoFd" title="Investments">2,500,000</span>
in an entity that hold investments in the plant-based protein drink manufacturing industry. The Company has determined they do not have significant influence over the
investee. Pursuant to ASC 321, the Company has elected an alternate measurement to account for this investment at cost less any impairment with adjustments to fair value if
there are observable price changes. This investment was sold in October 2023. The sale price was $<span id="xdx_904_eus-gaap--
ReceivableInvestmentSale_iI_pp0p0_c20231031_z2OMpIJxwXX2" title="Sale price">3,150,000</span>, which is presented as a receivable on our balance sheet as of October
31, 2023. We also reported the gain of $<span id="xdx_903_eus-gaap--GainOnSaleOfInvestments_c20221101__20231031_zT6n0DuJEX9" title="Sale of
investments">650,000</span> on our statement of operations for the year ended October 31, 2023.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin:
0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times,
Serif; margin: 0pt 0pt 0pt 0"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b> </b></span></p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>COFFEE HOLDING CO., INC. AND SUBSIDIARIES</b></span></p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>NOTES TO CONSOLIDATED
FINANCIAL STATEMENTS</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt"><b>OCTOBER 31, 2024 AND 2023</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin:
0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (cont'd): </b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New
Roman, Times, Serif; font-size: 10pt"> </span></p> <p id="xdx_84C_eus-gaap--LesseeLeasesPolicyTextBlock_z53dp8SXITM4" style="font: 10pt Times New Roman, Times,
Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b><span
id="xdx_86D_zkoP30w65zfa">LEASES</span>:</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align:
justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Leases are accounted for under ASC 842. The Company determines if an arrangement is
or contains a lease at inception. The Company's operating lease arrangements are comprised of real estate and facility leases. Right of use assets represent the Company's
right to use the underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. Right of use assets
and lease liabilities are recognized at the commencement date based on the present value of the lease payments over the lease term. As the Company's leases do not provide
an implicit rate and the implicit rate is not readily determinable, the Company estimates its incremental borrowing rate based on the information available at the
measurement date in determining the present value of the lease payments. Right of use assets also exclude lease incentives.</span></p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p
id="xdx_844_ecustom--AccountingPronoucementsAdoptedPolicyTextBlock_zXUewWMxEwEl" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-
align: justify; text-indent: 0.5in"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b><span id="xdx_86F_zIxmdebbnF7a">ACCOUNTING
PRONOUCEMENTS ADOPTED</span></b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">
<span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b> </b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt
0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">The Company follows the FASB Accounting Standard Update ("ASU")
2016-13, "Financial Instruments - Credit Losses (Topic 326)." This guidance requires entities to use a current expected credit loss impairment model rather than incurred
losses. The Company considers factors such as credit quality, age of balances, historical experience and current and future economic conditions that may affect the Company's
expectation of collectability in determining the allowance for credit losses. The standard became effective for the Company on November 1, 2023. The adoption of this new
guidance did not have a material impact on the Company's consolidated financial statements and related disclosures.</span></p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b> </b></span></p>
<p id="xdx_84D_eus-gaap--NewAccountingPronouncementsPolicyPolicyTextBlock_zSMw6RJL798j" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: justify; text-indent: 0.5in"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b><span id="xdx_868_zj5Ywupuao7l">ACCOUNTING
PRONOUCEMENTS NOT YET ADOPTED</span>:</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent:
0.5in"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b> </b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt
0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">In October 2023, the FASB issued ASU 2023-06, "Disclosure
Improvements - Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative." This standard affects a wide variety of Topics in the
Codification. The effective date for each amendment will be the date on which the SEC's removal of that related disclosure from Regulation S-X or Regulation S-K becomes
effective. Early adoption is prohibited. The Company does not expect the adoption of this standard to have a material impact on the Company's consolidated financial
statements and related disclosures.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family:
Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt">In November 2023, the FASB issued ASU 2023-07, "Segment Reporting - Improving Reportable Segment
Disclosures (Topic 280)." The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant
expenses. The standard requires disclosure to include significant segment expenses that are regularly provided to the chief operating decision maker ("CODM"), a description
of other segment items by reportable segment, and any additional measures of a segment's profit or loss used by the CODM when deciding how to allocate resources. The
standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods. This standard is effective for fiscal years beginning after
December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted, and requires retrospective application to all
prior periods presented in the financial statements. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related
disclosures.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family:
Times New Roman, Times, Serif; font-size: 10pt">In December 2023, the FASB issued ASU 2023-09, "Improvements to Income Tax Disclosures," a final standard on
improvements to income tax disclosures, The standard requires disaggregated information about a reporting entity's effective tax rate reconciliation as well as information on
income taxes paid. The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively. The
Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.</span></p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p id="xdx_84F_eus-
gaap--BasisOfAccountingPolicyPolicyTextBlock_zJRpndOhaNvg" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b><span id="xdx_868_zjCGbNLnryDd">BASIS OF PRESENTATION</span>:</b></span></p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times,
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~~Serif; font-size: 10pt">The consolidated financial statements include the accounts of the Company, Organic Products Trading Company, LLC (“OPTCO”), Sonofresco LLC (“SONO”), and Comfort Foods, Inc. (“CFI”). All inter-company balances and transactions have been eliminated in consolidation. The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and comply with SEC reporting requirements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_847_eus-gaap--UseOfEstimates_zMvXnMym39If" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">USE OF ESTIMATES:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The preparation of the Company’s financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Significant estimates include depreciable lives for long-lived assets, and valuation of indefinitely lived intangible assets impairment testing. These estimates may be adjusted as more current information becomes available, and any adjustment could have a significant impact on recorded amounts.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_846_eus-gaap--CashAndCashEquivalentsPolicyTextBlock_zarvxabecXQb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">CASH AND CASH EQUIVALENTS:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Cash and cash equivalents consists primarily of unrestricted cash on deposit and securities with an original maturity of 3 months or less at financial institutions and brokerage firms.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">COFFEE HOLDING CO., INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">OCTOBER 31, 2024 AND 2023</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont’d):</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_84B_eus-gaap--TradeAndOtherAccountsReceivablePolicy_zhekTwO6WQve" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">ACCOUNTS RECEIVABLE:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Trade accounts receivable are stated at the amount the Company expects to collect. The Company maintains allowances for credit losses for estimated losses resulting from the inability of its customers to make required payments. Management considers the following factors when determining the collectability of specific customer accounts: customer credit-worthiness, past transaction history with the customer, current customer conditions, reasonable forecasts, current economic industry trends, and changes in customer payment terms. Past due balances over 60 days and other higher risk amounts are reviewed individually for collectability. If the financial condition of the Company’s customers were to deteriorate, adversely affecting their ability to make payments, additional allowances would be required. Based on management’s assessment, the Company provides for estimated credit losses through a charge to earnings and a credit to a valuation allowance. Balances that remain outstanding after the Company has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The reserve for sales discounts represents the estimated discount that customers will take upon payment. The reserve for other allowances represents the estimated amount of returns, slotting fees and volume based discounts estimated to be incurred by the Company from its customers. The allowances are summarized as follows:</p> <p id="xdx_898_eus-gaap--ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock_zgdmVaAFAArc" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> SCHEDULE OF ACCOUNTS RECEIVABLE</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 90%; margin-left: 0.5in"> <tr style="font-family: Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font-family: Times New Roman, Times, Serif; text-align: center"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_493_20241031_zFoQwHRCbgba" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: center">2024</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt; font-weight: bold"> </td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_492_20231031_zPEDo41BVE1g" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: center">2023</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td></tr> <tr id="xdx_406_eus-gaap--AllowanceForDoubtfulAccountsReceivable_iI_pp0p0_maAFDARzxS2_zYNlOkEx4uMb" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-family: Times New Roman, Times, Serif; width: 60%; text-align: justify">Allowance for credit losses</td><td style="font-family: Times New Roman, Times, Serif; width: 2%; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font-family: Times New Roman, Times, Serif; width: 16%; text-align: right">65,000</td><td style="font-family: Times New Roman, Times, Serif; width: 1%; font-weight: bold; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; width: 2%; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font-family: Times New Roman, Times, Serif; width: 16%; text-align: right">65,000</td><td style="font-family: Times New Roman, Times, Serif; width: 1%; font-weight: bold; text-align: left"> </td></tr> <tr id="xdx_40F_ecustom--ReserveForOtherAllowances_iI_pp0p0_maAFDARzxS2_zXehKn1Jxh48" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify">Reserve for other allowances</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; text-align: right">35,000</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; 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text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right">144,000</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right">144,000</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; font-weight: bold; text-align: left"> </td></tr> </table> 650006500035000350004400044000144000144000<p id="xdx_847_eus-gaap--InventoryPolicyTextBlock_zz6qYPHjfNrc" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">INVENTORIES:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Inventories are stated at the lower of cost (first in, first out basis) or net realizable value, including provisions for obsolescence commensurate with known or estimated exposures. There are no reserves for obsolescence as of October 31, 2024, and 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> 00<p id="xdx_840_eus-gaap--PropertyPlantAndEquipmentPolicyTextBlock_zJE42JfVjeKh" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">BUILDING, MACHINERY AND EQUIPMENT:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Building, machinery and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful lives of the assets. Purchases of buildings, machinery and equipment and additions and betterments which substantially extend the useful life of an asset are capitalized at cost. Expenditures which do not materially prolong the normal useful life of an asset are charged to operations as incurred. The Company also provides for amortization of leasehold improvements which are depreciated over the shorter of the useful life of the improvement or the lease term.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">COFFEE HOLDING CO., INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"> NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"> OCTOBER 31, 2024 AND 2023</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_844_ecustom--CommoditiesHeldByBrokerPolicyTextBlock_zDlSKPLyLdTj" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> COMMODITIES HELD BY BROKER: </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The commodities held at broker represent the market value of the Company's trading account, which consists of option and future contracts for coffee held with a brokerage firm. The Company uses options and futures contracts, which are not designated or qualifying as hedging instruments, to partially hedge the effects of fluctuations in the price of green coffee beans. Options and futures contracts are level 1 investments recognized at fair value in the consolidated financial statements with current recognition of gains and losses on such positions. The Company's accounting for options and futures contracts may impact earnings volatility in any particular period. We record all open contract positions on our consolidated balance sheets at fair value in the due from and due to broker line items and typically do not offset these assets and liabilities.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The Company classifies its options and future contracts as trading securities and accordingly, unrealized holding gains and losses are included in the statement of operations as a component of cost of sales.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_897_eus-gaap--ScheduleOfRealizedGainLossTableTextBlock_zqWLOjHU3osg" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The Company recorded realized and unrealized gains and losses on these contracts as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> SCHEDULE OF REALIZED AND UNREALIZED GAINS AND LOSSES ON CONTRACTS</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 90%; margin-left: 0.5in"> <tr style="display: none; font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="display: none; font-family: Times New Roman, Times, Serif; text-align: justify"> </td><td style="display: none; font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="display: none; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td id="xdx_49A_20231101__20241031_zoqTFxa7oIhd" style="display: none; font-family: Times New Roman, Times, Serif; text-align: right"> </td><td style="display: none; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="display: none; font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="display: none; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td id="xdx_499_20221101__20231031_zkS8RNd8Ojad" style="display: none; font-family: Times New Roman, Times, Serif; text-align: right"> </td><td style="display: none; font-family: Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font-family: Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: center">Year Ended October 31,</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td></tr> <tr style="font-family: Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font-family: Times

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width: 2%; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font-family: Times New Roman, Times, Serif; width: 16%; text-align: right">1,968,168</td><td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; width: 2%; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font-family: Times New Roman, Times, Serif; width: 16%; text-align: right">1,034,966</td><td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--DerivativeLossOnDerivative_iN_di_msGLOIzAsX_zgXmZ67yHtC7" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify">Gross realized (losses)</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; text-align: right">(1,005,616</td><td style="font-family: Times New Roman, Times, Serif; text-align: left">)</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; text-align: right">(1,603,746</td><td style="font-family: Times New Roman, Times, Serif; text-align: left">)</td></tr> <tr id="xdx_409_eus-gaap--UnrealizedGainLossOnDerivatives_maGLOIzAsX_zbtq9diJ98zb" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify; padding-bottom: 1pt">Unrealized gains (losses)</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: right">617,902</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: right">758,024</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--GainLossOnInvestments_iT_mtGLOIzAsX_zDcEhxRKjQge" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify; padding-bottom: 2.5pt">Total</td> <td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right">1,580,454</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right">189,244</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8AC_zaM2RAxMuHqf" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> </p> <p id="xdx_897_eus-gaap--ScheduleOfRealizedGainLossTableTextBlock_zqWLOjHU3osg" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The Company recorded realized and unrealized gains and losses on these contracts as follows: </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> SCHEDULE OF REALIZED AND UNREALIZED GAINS AND LOSSES ON CONTRACTS</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 90%; margin-left: 0.5in"> <tr style="display: none; font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="display: none; font-family: Times New Roman, Times, Serif; text-align: justify"> </td><td style="display: none; font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="display: none; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td id="xdx_49A_20231101__20241031_zoqTFxa7oIhd" style="display: none; font-family: Times New Roman, Times, Serif; text-align: right"> </td><td style="display: none; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="display: none; font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="display: none; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td id="xdx_499_20221101__20231031_zkS8RNd8Ojad" style="display: none; font-family: Times New Roman, Times, Serif; text-align: right"> </td><td style="display: none; font-family: Times New Roman, Times, Serif; text-align: left"> </td></tr> <tr style="font-family: Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: center">Year Ended October 31,</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td></tr> <tr style="font-family: Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: center">2024</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: center">2023</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td></tr> <tr id="xdx_404_eus-gaap--DerivativeGainOnDerivative_maGLOIzAsX_zuBCS2djKi8g" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-family: Times New Roman, Times, Serif; width: 60%; text-align: justify">Gross realized gains</td><td style="font-family: Times New Roman, Times, Serif; width: 2%; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font-family: Times New Roman, Times, Serif; width: 16%; text-align: right">1,968,168</td><td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; width: 2%; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left">$</td><td style="font-family: Times New Roman, Times, Serif; width: 16%; text-align: right">1,034,966</td><td style="font-family: Times New Roman, Times, Serif; width: 1%; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--DerivativeLossOnDerivative_iN_di_msGLOIzAsX_zgXmZ67yHtC7" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify">Gross realized (losses)</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; text-align: right">(1,005,616</td><td style="font-family: Times New Roman, Times, Serif; text-align: left">)</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold"> </td> <td style="font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="font-family: Times New Roman, Times, Serif; text-align: right">(1,603,746</td><td style="font-family: Times New Roman, Times, Serif; text-align: left">)</td></tr> <tr id="xdx_409_eus-gaap--UnrealizedGainLossOnDerivatives_maGLOIzAsX_zbtq9diJ98zb" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-family: Times New Roman, Times, Serif; text-align: justify; padding-bottom: 1pt">Unrealized gains (losses)</td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: right">617,902</td><td style="font-family: Times New Roman, Times,

~~Serif; padding-bottom: 1pt; text-align: left"> </td><td style="font-family: Times New Roman, Times,
Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-
family: Times New Roman, Times, Serif; text-align: left"> </td><td style="border-bottom: Black 1pt solid;
font-family: Times New Roman, Times, Serif; text-align: right">758,024</td><td style="font-family:
Times New Roman, Times, Serif; padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_40E_eus-
gaap--GainLossOnInvestments_iT_mtGLOIzAsX_zDcEhxRKjQge" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td
style="font-family: Times New Roman, Times, Serif; text-align: justify; padding-bottom: 2.5pt">Total</td>
<td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"> </td>
<td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times,
Serif">$</td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right"><span style="font-family: Times New
Roman, Times, Serif">1,580,454</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-align: left"><span style="font-family:
Times New Roman, Times, Serif"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"><span style="font-family:
Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align:
right">189,244</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-
align: left"> </td></tr> </table> 19681681034966100561616037466179027580241580454189244<p
id="xdx_840_ecustom--CustomerListAndRelationshipsPolicyTextBlock_zPx87ncn8ow5" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align:
justify">CUSTOMER LIST AND
RELATIONSHIPS:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Customer list and relationships consist of a specific customer lists and customer contracts obtained by
the Company in the acquisition of OPTCO, Comfort Foods and Sonofresco which are being amortized on the straight-line method over their estimated useful life of twenty
years. Amortization expense for the years ended October 31, 2024, and 2023 was $<span id="xdx_902_eus-gaap--
AdjustmentForAmortization_pp0p0_c20231101__20241031_zZLkYXqErSLi" title="Amortization expense"><span id="xdx_90B_eus-gaap--
AdjustmentForAmortization_pp0p0_c20221101__20231031_z8YXspbgWJMb" title="Amortization expense">30,500.</p> <p style="font: 10pt Times
New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> 3050030500<p
id="xdx_84F_eus-gaap--GoodwillAndIntangibleAssetsPolicyTextBlock_zaBTOSmqcqT8" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:
justify; text-indent: 0.5in">TRADEMARKS:
</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-
size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt">The Company has determined that its trademarks, which consist of product lines, trade names and packaging designs have indefinite useful
lives. Trademarks are tested for impairment at least annually or when circumstances indicate that the carrying amount of the trademarks exceed fair value. The Company
performs its annual impairment test on October 31 of each year by first performing a qualitative assessment to determine if it is more likely than not that the carrying
amounts exceed the fair values. Depending on the outcome of our qualitative assessment, we may perform a quantitative assessment to determine if the carrying amounts
exceed the fair values on the assessment date.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:
center">COFFEE HOLDING CO., INC. AND SUBSIDIARIES</p> <p style="font:
10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO
CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">OCTOBER 31, 2024 AND 2023</p> <p style="font: 10pt Times New Roman, Times,
Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 2 - SUMMARY OF
SIGNIFICANT ACCOUNTING POLICIES (cont'd):</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">During the years ended October 31, 2024 and 2023, the Company's management concluded that <span id="xdx_909_eus-gaap--
ImpairmentOfIntangibleAssetsFinitelived_do_c20221101__20231031_zL6V9LJ3iK2f" title="Impairment charge">no impairment charge was necessary during
the years then ended.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New
Roman, Times, Serif; font-size: 10pt"> </p> 00<p id="xdx_84D_eus-gaap--ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock_zc5LHxmdLNqb" style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">IMPAIRMENT OF LONG-LIVED ASSETS:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt
38.9pt; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif;
margin: 0pt 0pt 0pt 0.5in; text-align: justify">The Company assesses the impairment of long-lived
assets used in operations, primarily buildings, machinery and equipment as well as intangible assets subject to amortization, when events and circumstances indicate that the
carrying value amounts of these assets might not be recoverable. For purposes of evaluating the recoverability of buildings, machinery and equipment and amortizable
intangible assets, the undiscounted cash flows estimated to be generated by those assets are compared to the carrying amounts of those assets. If and when the carrying
amounts of the assets exceed the undiscounted cashflows, then the related assets will be written down to fair value, if less. During the years ended October 31, 2024 and 2023,
the Company recorded <span id="xdx_904_eus-gaap--ImpairmentOfLongLivedAssetsToBeDisposedOf_do_c20231101__20241031_z9GIEarmTUM5" title="Impairment of long-
lived assets"><span id="xdx_90C_eus-gaap--ImpairmentOfLongLivedAssetsToBeDisposedOf_do_c20221101__20231031_z2jHpMz158Y4" title="Impairment of long-lived
assets">no impairment charges of its amortizable intangible assets, buildings, machinery and equipment.</p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> 00<p
id="xdx_84F_eus-gaap--AdvertisingCostsPolicyTextBlock_zKjexvMHY8C2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">
ADVERTISING:</p> <p style="font:
10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt">The Company expenses the cost of advertising and promotion as incurred. Advertising costs charged to operations totaled $<span id="xdx_900_eus-gaap--
AdvertisingExpense_pp0p0_c20231101__20241031_zU53wmtMfAW2" title="Advertising costs">32,455 and $<span id="xdx_90C_eus-gaap--
AdvertisingExpense_pp0p0_c20221101__20231031_zQSvNLyCwCB6" title="Advertising costs">35,369 for the years ended October 31, 2024 and 2023, respectively.
</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-
size: 10pt"> </p> 3245535369<p id="xdx_84B_eus-gaap--IncomeTaxPolicyTextBlock_zns521nNwhD6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt
0pt 0pt 0.5in; text-align: justify">INCOME
TAXES:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New
Roman, Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">The Company accounts for income taxes pursuant to the asset and liability method which requires deferred income
tax assets and liabilities to be computed for temporary differences between the financial statement and tax basis of assets and liabilities that will result in taxable or
deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation
allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. The income tax provision or benefit is the tax incurred for the
period plus or minus the change during the period in deferred tax assets and liabilities.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt
0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0">
 </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"></p>
<p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">
COFFEE HOLDING CO., INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times
New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">OCTOBER 31, 2024 AND
2023</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New
Roman, Times, Serif; font-size: 10pt">NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):</p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_847_eus-gaap--
EarningsPerSharePolicyTextBlock_z32VzaRGGFnb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family:
Times New Roman, Times, Serif; font-size: 10pt">(LOSS) EARNINGS PER SHARE:</p> <p style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt">Basic (loss) earnings per common share was computed by dividing net (loss) income by the sum of the weighted-average number of common shares outstanding.
Diluted (loss) earnings per common share is computed by dividing the net (loss) income by the weighted-average number of common shares outstanding plus the dilutive
effect of common shares issuable upon exercise of potential sources of dilution. The Company has <span id="xdx_908_eus-gaap--
AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_c20231101__20241031_z8xOreejchte" title="Anti-dilutive diluted earnings per
share">921,000 options outstanding which have not been included in the calculation of diluted (loss) earnings per share because they are anti-dilutive.</p>
<p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt">The weighted average common shares outstanding used in the computation of basic and diluted (loss) earnings per share were <span id="xdx_90D_eus-
gaap--WeightedAverageNumberOfSharesOutstandingBasic_c20231101__20241031_zkMP3kVN6yce" title="Weighted average common shares outstanding basic"><span
id="xdx_90A_eus-gaap--WeightedAverageNumberOfSharesOutstandingBasic_c20221101__20231031_zZ2lGfFN2ow3" title="Weighted average common shares outstanding
basic"><span id="xdx_909_eus-gaap--WeightedAverageNumberOfDilutedSharesOutstanding_c20231101__20241031_zwaOWZOTHDte" title="Weighted average common
shares outstanding diluted"><span id="xdx_905_eus-gaap--WeightedAverageNumberOfDilutedSharesOutstanding_c20221101__20231031_zeQDwJLE4tTi" title="Weighted
average common shares outstanding diluted">5,708,599 for the years ended October 31, 2024 and 2023.</p> <p style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> </p>
9210005708599570859957085995708599<p id="xdx_84C_eus-gaap--FairValueOfFinancialInstrumentsPolicy_zcZLFWMMoVzj" style="font: 10pt Times New Roman, Times,
Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">FAIR
VALUE OF FINANCIAL INSTRUMENTS:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align:
justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">The carrying amounts of cash, accounts receivable, notes due to/(from) broker and
accounts payable approximate fair value because of the short-term nature of these instruments. The carrying amount of the bank line of credit approximates fair value
because the debt is based on current rates at which the Company could borrow funds with similar remaining maturities. Fair value estimates are made at a specific point in~~

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time, based on relevant market information about the financial instruments when available. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">The Company measures fair value as required by Accounting Standards Codification (“ASC”) Topic 820 “Fair Value Measurements and Disclosures” (“ASC Topic 820”). ASC Topic 820 defines fair value, establishes a framework and gives guidance regarding the methods used for measuring fair value, and expands disclosures about fair value measurements. ASC Topic 820 clarifies that fair value is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, there exists a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">A)</span></td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Level 1 – unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access as of the measurement date.</span></td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></td> <td style="font: 10pt Times New Roman, Times, Serif"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">B)</span></td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Level 2 – inputs other than quoted prices included within Level 1 that are directly observable for the asset or liability or indirectly observable through corroboration with observable market data.</span></td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></td> <td style="font: 10pt Times New Roman, Times, Serif"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">C)</span></td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Level 3 – unobservable inputs for the asset or liability only used when there is little, if any, market activity for the asset or liability at the measurement date.</span></td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">The hierarchy requires the Company to use observable market data, when available, and to minimize the use of unobservable inputs when determining fair value.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b> </b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>COFFEE HOLDING CO., INC. AND SUBSIDIARIES</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>OCTOBER 31, 2024 AND 2023</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont’d):</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p id="xdx_845_eus-gaap--RevenueFromContractWithCustomerPolicyTextBlock_zgKvfkZBsoG3" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b><span id="xdx_866_z5rhdzfneMLa">REVENUE RECOGNITION</span></b><b>:</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">The Company recognizes revenue in accordance with the five-step model as prescribed by the Financial Accounting Standards Board (“FASB”) Accounting Codification (“ASC”) Topic 606 (“ASC 606”) in which the Company evaluates the transfer of promised goods or services and recognizes revenue when its customer obtains control of promised goods or services in an amount that reflects the consideration which the Company expects to be entitled to receive in exchange for those goods or services. To determine revenue recognition for the arrangements that the Company determines are within the scope of ASC 606, the Company performs the following five steps: (1) identify the contract(s) with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract and (5) recognize revenue when (or as) the entity satisfies a performance obligation.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p id="xdx_892_eus-gaap--DisaggregationOfRevenueTableTextBlock_zC2yhT9vUFkl" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">The following table presents revenues by product line for the years ended October 31, 2024 and 2023.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"><span style="display: none"><span id="xdx_8BF_zu4xajgd5hCe">SCHEDULE OF REVENUE</span></span><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 90%; margin-left: 0.5in"> <tr style="font-family: Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font-family: Times New Roman, Times, Serif"><span style="font-family: Times New Roman, Times, Serif"> </span></td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"><span style="font-family: Times New Roman, Times, Serif"> </span></td> <td colspan="2" id="xdx_498_20231101__20241031_zUDXjGVH2bma" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: center"><span style="font-family: Times New Roman, Times, Serif">2024</span></td><td style="font-family: Times New Roman, Times, Serif; 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font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: left"><span style="font-family: Times New Roman, Times, Serif"> </span></td><td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: right"><span style="font-family: Times New Roman, Times, Serif">47,385,295</span></td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt; font-weight: bold; text-align: left"><span style="font-family: Times New Roman, Times, Serif"> </span></td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"><span style="font-family: Times New Roman, Times, Serif"> </span></td> <td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif"> </span></td><td style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: right"><span style="font-family: Times New Roman, Times, Serif">37,591,225</span></td><td style="font-family: Times New Roman, Times, Serif; 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text-align: left"><span style="font-family: Times New Roman, Times, Serif"> </span></td><td style="font-family: Times New Roman, Times, Serif; text-align: right"><span style="font-family: Times New Roman, Times, Serif"> </span></td><td style="font-family: Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif"> </span></td></tr> <tr id="xdx_40B_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_zzSdl5fC5Dyl" style="font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt"><span style="font-family: Times New Roman, Times, Serif">Totals</span></td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"><span style="font-family: Times New Roman, Times, Serif"> </span></td> <td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</span></td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right"><span style="font-family: Times New Roman, Times, Serif">78,562,298</span></td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; font-weight: bold; text-align: left"><span style="font-family: Times New Roman, Times, Serif"> </span></td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt"><span style="font-family: Times New Roman, Times, Serif"> </span></td> <td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</span></td><td style="border-bottom: Black 2.5pt double; font-family: Times New Roman, Times, Serif; text-align: right"><span style="font-family: Times New Roman, Times, Serif">68,173,404</span></td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-align: left"><span style="font-family: Times New Roman, Times, Serif"> </span></td></tr> <tr id="xdx_401_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_zcn2z5JfvRvb" style="display: none; font-family: Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"> <td style="display: none; font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt"><span style="display: none; font-family: Times New Roman, Times, Serif">Revenues</span></td><td style="display: none; font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 2.5pt"><span style="display: none; font-family: Times New Roman, Times, Serif"> </span></td> <td style="border-bottom: Black 2.5pt double; display: none; font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: left"><span style="display: none; font-family: Times New Roman, Times, Serif">$</span></td><td style="border-bottom: Black 2.5pt double; display: none; font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: right"><span style="display: none; font-family: Times New Roman, Times, Serif">78,562,298</span></td><td style="display: none; font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; font-weight: bold; text-align: left"><span style="display: none; font-family: Times New Roman, Times, Serif"> </span></td><td style="display: none; font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt"><span style="display: none; font-family: Times New Roman, Times, Serif"> </span></td> <td style="border-bottom: Black 2.5pt double; display: none; font-family: Times New Roman, Times, Serif; text-align: left"><span style="display: none; font-family: Times New Roman, Times, Serif">$</span></td><td style="border-bottom: Black 2.5pt double; display: none; font-family: Times New Roman, Times, Serif; text-align: right"><span style="display: none; font-family: Times New Roman, Times, Serif">68,173,404</span></td><td style="display: none; font-family: Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-align: left"><span style="display: none; font-family: Times New Roman, Times, Serif"> </span></td></tr> </table> 311770033058217947385295375912257856229868173404785622986817340 4<p id="xdx_84E_ecustom--ShippingAndHandlingFeesAndCostsPolicyTextBlock_zkoDkt683uK4" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b><span id="xdx_86E_zEzjn0cltay4">SHIPPING AND HANDLING FEES AND COSTS</span>:</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Revenue earned from shipping and handling fees is reflected in net sales. Costs associated with shipping product to customers aggregating approximately $<span id="xdx_900_eus-gaap--SellingGeneralAndAdministrativeExpense_pp0p0_c20231101__20241031__srt--ProductOrServiceAxis__us-gaap--ShippingAndHandlingMember_zG85t0pAFv8k" title="Selling and administrative expense">2,700,000</span> and $<span id="xdx_906_eus-gaap--SellingGeneralAndAdministrativeExpense_pp0p0_c20221101__20231031__srt--ProductOrServiceAxis__us-gaap--ShippingAndHandlingMember_zjMLNmun7fsj" title="Selling and administrative expense">2,539,000</span> for the years ended October 31, 2024 and 2023, respectively, is included in cost of sales.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> 27000002539000<p id="xdx_843_eus-gaap--ConcentrationRiskCreditRisk_z08TjEvVJCQl" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b><span id="xdx_867_zutnlt4Az7zl">CONCENTRATION OF RISK</span>:</b> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash deposits at financial institutions and brokerage firms.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At October 31, 2024 and 2023, the Company had approximately $<span id="xdx_903_eus-gaap--CashUninsuredAmount_iI_pp0p0_c20241031_z1fa6C3t9Xd2" title="Cash excess of FDIC insured limits">780,000</span> and $<span id="xdx_90C_eus-gaap--CashUninsuredAmount_iI_pp0p0_c20231031_zIrStxE8utVd" title="Cash excess of FDIC insured limits">2,092,000</span> in excess of FDIC insured limits, respectively.</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">The accounts at the brokerage firm contain cash and securities. Balances are insured up to $<span id="xdx_902_ecustom--CashSIPCInsuredAmount_iI_pp0p0_c20241031__srt--RangeAxis__srt--MaximumMember_zUrWsESnzg1d" title="Cash, SIPC insured amount">500,000</span>, with a limit of $<span id="xdx_905_ecustom--CashSIPCInsuredLimits_iI_c20241031_zJXWov8oJMGg" title="Cash SIPC insured limits">100,000</span> for cash, by the Securities Investor Protection Corporation (SIPC).</span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>COFFEE HOLDING CO., INC. AND SUBSIDIARIES</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>OCTOBER 31, 2024 AND 2023</b></span> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b>NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd): </b></span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> 7800002092000500000100000<p id="xdx_847_eus-gaap--EquityMethodInvestmentsPolicy_zTMgabJV9kmd" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> <span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><b><span id="xdx_86E_zwrekDinQS57">EQUITY METHOD OF ACCOUNTING</span>:</b> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </span></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Investee companies that are not consolidated, but over which the Company exercises significant influence, are accounted for under the equity
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method of accounting. Whether or not the Company exercises significant influence with respect to an Investee depends on an evaluation of several factors including, among others, representation on the Investee company’s board of directors and ownership level, which is generally a 20% to 50% interest in the voting securities of the Investee company. Under the equity method of accounting, an Investee company’s accounts are not reflected within the Company’s consolidated Balance Sheets and consolidated Statements of Operations; however, the Company’s share of the earnings or losses of the Investee company is reflected in the caption “Loss from equity method investments” in the consolidated Statements of Operations. The Company’s carrying value in an equity method Investee company is reflected in the caption “Equity method investments” in the Company’s consolidated Balance Sheets.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The Company’s equity method investments consist of the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in; text-align: justify">(1) </td> <td style="font: 10pt Times New Roman, Times, Serif"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">20% interest in Healthwise Gourmet Coffees, LLC, a distributor of low acidity coffees. The initial investment in this company amounted to $100,000. The loss recognized amounted to $25 and $16,925 for the years ended October 31, 2024 and 2023, respectively. The carrying amount of this investment as presented on the consolidated balance sheet at October 31, 2024 and 2023 was $39,651 and $39,676, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p></td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> </p> Investee depends on an evaluation of several factors including, among others, representation on the Investee company’s board of directors and ownership level, which is generally a 20% to 50% interest in the voting securities of the Investee company.0.2010000025169253965139676<p id="xdx_84A_eus-gaap--InvestmentPolicyTextBlock_zv7s72abUU7a" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">INVESTMENTS - OTHER:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Investment - other represent investments made by the Company that do not qualify as equity method investments as the Company cannot exercise significant influence over the target. The Company accounts for these investments in accordance with ASC Topic 321 “Investments - Equity Securities” (“ASC 321”). In August 2021, the Company made an investment of $2,500,000 in an entity that hold investments in the plant-based protein drink manufacturing industry. The Company has determined they do not have significant influence over the investee. Pursuant to ASC 321, the Company has elected an alternate measurement to account for this investment at cost less any impairment with adjustments to fair value if there are observable price changes. This investment was sold in October 2023. The sale price was $3,150,000, which is presented as a receivable on our balance sheet as of October 31, 2023. We also reported the gain of $650,000 on our statement of operations for the year ended October 31, 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">COFFEE HOLDING CO., INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">OCTOBER 31, 2024 AND 2023</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont’d): </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> 25000003150000650000<p id="xdx_84C_eus-gaap--LesseeLeasesPolicyTextBlock_z53dp8SXITM4" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">LEASES:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Leases are accounted for under ASC 842. The Company determines if an arrangement is or contains a lease at inception. The Company’s operating lease arrangements are comprised of real estate and facility leases. Right of use assets represent the Company’s right to use the underlying asset for the lease term and lease liabilities represent the Company’s obligation to make lease payments arising from the lease. Right of use assets and lease liabilities are recognized at the commencement date based on the present value of the lease payments over the lease term. As the Company’s leases do not provide an implicit rate and the implicit rate is not readily determinable, the Company estimates its incremental borrowing rate based on the information available at the measurement date in determining the present value of the lease payments. Right of use assets also exclude lease incentives.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_844_ecustom--AccountingPronoucementsAdoptedPolicyTextBlock_zXUewWMxEwEl" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">ACCOUNTING PRONOUCEMENTS ADOPTED</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">The Company follows the FASB Accounting Standard Update (“ASU”) 2016-13, “Financial Instruments - Credit Losses (Topic 326).” This guidance requires entities to use a current expected credit loss impairment model rather than incurred losses. The Company considers factors such as credit quality, age of balances, historical experience and current and future economic conditions that may affect the Company’s expectation of collectability in determining the allowance for credit losses. The standard became effective for the Company on November 1, 2023. The adoption of this new guidance did not have a material impact on the Company’s consolidated financial statements and related disclosures.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"> </p> <p id="xdx_84D_eus-gaap--NewAccountingPronouncementsPolicyPolicyTextBlock_zSMw6RJL798j" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">ACCOUNTING PRONOUCEMENTS NOT YET ADOPTED:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">In October 2023, the FASB issued ASU 2023-06, “Disclosure Improvements - Codification Amendments in Response to the SEC’s Disclosure Update and Simplification Initiative.” This standard affects a wide variety of Topics in the Codification. The effective date for each amendment will be the date on which the SEC’s removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective. Early adoption is prohibited. The Company does not expect the adoption of this standard to have a material impact on the Company’s consolidated financial statements and related disclosures.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">In November 2023, the FASB issued ASU 2023-07, “Segment Reporting - Improving Reportable Segment Disclosures (Topic 280).” The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses. The standard requires disclosure to include significant segment expenses that are regularly provided to the chief operating decision maker (“CODM”), a description of other segment items by reportable segment, and any additional measures of a segment’s profit or loss used by the CODM when deciding how to allocate resources. The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods. This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted, and requires retrospective application to all prior periods presented in the financial statements. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">In December 2023, the FASB issued ASU 2023-09, “Improvements to Income Tax Disclosures,” a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entity’s effective tax rate reconciliation as well as information on income taxes paid. The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_808_eus-gaap--InventoryDisclosureTextBlock_zDcJ6icVbAE3" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 3 - INVENTORIES: </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_897_eus-gaap--ScheduleOfInventoryCurrentTableTextBlock_zl5Q0AcyjQI2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify">Inventories at October 31, 2024, and 2023 consisted of the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> SCHEDULE OF INVENTORIES</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 90%; margin-left: 0.5in"> <tr style="font-family: Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font-family: Times New Roman, Times, Serif; text-align: center"> </td><td style="font-family: Times New Roman, Times, Serif; font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_490_20241031_zljh2UWcFQr5" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; font-weight: bold; text-align: center"> 2024</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt; font-weight: bold"> </td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_494_20231031_zMbR5f2GLgbd" style="border-bottom: Black 1pt solid; font-family: Times New Roman, Times, Serif; text-align: center">2023</td><td style="font-family: Times New Roman, Times, Serif; padding-bottom: 1pt"> </td></tr> <tr id="xdx_408_eus-gaap--

~~Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify"> </p> 10000005.43790000000000921000100000000<p id="xdx_80F_eus-gaap--ConcentrationRiskDisclosureTextBlock_zUfY8Tqch4L9" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 12 – CONCENTRATION OF CREDIT RISK</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Company had one customer in fiscal year 2024 that individually exceeded 10% of consolidated net sales. Net sales to this one customer were approximately 12% of consolidated net sales or $9.2 million.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> 0.129200000<p id="xdx_80C_eus-gaap--SubsequentEventsTextBlock_zEXp2WjRaZ8b" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 13 – SUBSEQUENT EVENTS:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Company evaluated subsequent events and transactions that occurred after the balance sheet date up to the date that the financial statements were issued. Other than as described below, the Company did not identify any subsequent events that would have required adjustment or disclosure in the financial statements.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">In November 2024, the Company purchased the remaining assets of Empire Coffee Company for $825,000 in a Uniform Commercial Code (“UCC”) Chapter 9 sale (“Second Empire” acquisition). The assets purchased consisted of accounts receivable, inventories and equipment. Second Empire will operate as a 100% wholly owned subsidiary of Coffee Holding.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">In connection with this transaction, Coffee Holding entered into a four-year lease with 21 Grace Church Street Realty LLC for the existing property at 21 Grace Church Street, Port Chester, NY 10573 where Empire Coffee has its offices and production facility.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Operations of Second Empire will include roasting and packing for current Coffee Holding customers as well as customers of Empire Coffee.</p> 8250001 XML 149 R1.htm IDEA: XBRL DOCUMENT~~

~~Cover - USD ($)~~ ~~12 Months Ended~~
~~Oct. 31, 2024~~
~~Jan. 22, 2025~~
~~Apr. 30, 2024~~
~~Cover [Abstract] Document Type 10-K Amendment Flag false Document Annual Report true Document Transition Report false Document Period End Date Oct. 31, 2024 Document Fiscal Period Focus FY Document Fiscal Year Focus 2024 Current Fiscal Year End Date --10-31 Entity File Number 001-32491 Entity Registrant Name COFFEE HOLDING CO., INC. Entity Central Index Key 0001007019 Entity Tax Identification Number 11-2238111 Entity Incorporation, State or Country Code NV Entity Address, Address Line One 3475 Victory Boulevard Entity Address, City or Town Staten Island Entity Address, State or Province NY Entity Address, Postal Zip Code 10314 City Area Code (718) Local Phone Number 832-0800 Title of 12(b) Security Common Stock, Par Value $0.001 Per Share Trading Symbol JVA Security Exchange Name NASDAQ Entity Well-known Seasoned Issuer No Entity Voluntary Filers No Entity Current Reporting Status Yes Entity Interactive Data Current Yes Entity Filer Category Non-accelerated Filer Entity Small Business true Entity Emerging Growth Company false Entity Shell Company false Entity Public Float $ 8,185,554 Entity Common Stock, Shares Outstanding 5,708,599 Documents Incorporated by Reference [Text Block] None ICFR Auditor Attestation Flag false Document Financial Statement Error Correction [Flag] false Entity Listing, Par Value Per Share $ 0.001 Auditor Firm ID 688 Auditor Name Marcum Auditor Location New York, New York~~

~~- Definition~~

~~Boolean flag that is true when the XBRL content amends previously-filed or accepted submission.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration~~

~~- Definition~~

~~PCAOB issued Audit Firm Identifier~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f~~

~~+ Details~~

~~Name: dei_AuditorFirmId Namespace Prefix: dei_ Data Type: dei:nonemptySequenceNumberItemType Balance Type: na Period Type: duration~~

~~- References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f~~

~~+ Details~~
~~Name:dei_AuditorLocation Namespace Prefix:dei_ Data Type:dei:internationalNameItemType Balance Type:na Period Type:duration~~

~~- References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f~~

~~+ Details~~
~~Name:dei_AuditorName Namespace Prefix:dei_ Data Type:dei:internationalNameItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Area code of city~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_CityAreaCode Namespace Prefix:dei_ Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Cover page.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_CoverAbstract Namespace Prefix:dei_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~End date of current fiscal year in the format --MM-DD.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_CurrentFiscalYearEndDate Namespace Prefix:dei_ Data Type:xbrli:gMonthDayItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Boolean flag that is true only for a form used as an annual report.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f~~

~~+ Details~~
~~Name:dei_DocumentAnnualReport Namespace Prefix:dei_ Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Indicates whether any of the financial statement period in the filing include a restatement due to error correction.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 402 -Subsection wReference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 4: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f~~

~~+ Details~~
~~Name:dei_DocumentFinStmtErrorCorrectionFlag Namespace Prefix:dei_ Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Fiscal 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.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_DocumentFiscalPeriodFocus Namespace Prefix:dei_ Data Type:dei:fiscalPeriodItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~This 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.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_DocumentFiscalYearFocus Namespace Prefix:dei_ Data Type:xbrli:gYearItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~For the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_DocumentPeriodEndDate Namespace Prefix:dei_ Data Type:xbrli:dateItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Boolean flag that is true only for a form used as a transition report.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~The 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'.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_DocumentType Namespace Prefix:dei_ Data Type:dei:submissionTypeItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Documents incorporated by reference.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-23~~

~~+ Details~~
~~Name:dei_DocumentsIncorporatedByReferenceTextBlock Namespace Prefix:dei_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Address Line 1 such as Attn, Building Name, Street Name~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_EntityAddressAddressLine1 Namespace Prefix:dei_ Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Name of the City or Town~~

~~Name of the City or Town~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_EntityAddressCityOrTown Namespace Prefix:dei_ Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Code for the postal or zip code~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_EntityAddressPostalZipCode Namespace Prefix:dei_ Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Name of the state or province.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_EntityAddressStateOrProvince Namespace Prefix:dei_ Data Type:dei:stateOrProvinceItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_EntityCommonStockSharesOutstanding Namespace Prefix:dei_ Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant~~

~~- Definition~~

~~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.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_EntityCurrentReportingStatus Namespace Prefix:dei_ Data Type:dei:yesNoItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Indicate if registrant meets the emerging growth company criteria.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:dei_EntityFileNumber Namespace Prefix:dei_ Data Type:dei:fileNumberItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Two-character EDGAR code representing the state or country of incorporation.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:dei_EntityIncorporationStateCountryCode Namespace Prefix:dei_ Data Type:dei:edgarStateCountryItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~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).~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~The par value per share of security quoted in same currency as Trading currency. Example: '0.01'.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:dei_EntityListingParValuePerShare Namespace Prefix:dei_ Data Type:dtr-types:perShareItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:dei_EntityPublicFloat Namespace Prefix:dei_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Indicates that the company is a Smaller Reporting Company (SRC).~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Indicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:dei_EntityVoluntaryFilers Namespace Prefix:dei_ Data Type:dei:yesNoItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Indicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Securities Act -Number 230 -Section 405~~

~~+ Details~~

~~Name:dei_EntityWellKnownSeasonedIssuer Namespace Prefix:dei_ Data Type:dei:yesNoItemType Balance Type:na Period Type:duration~~

~~- References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f~~

~~+ Details~~

~~Name:dei_IcfrAuditorAttestationFlag Namespace Prefix:dei_ Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Local phone number for entity.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:dei_LocalPhoneNumber Namespace Prefix:dei_ Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Title of a 12(b) registered security.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Name of the Exchange on which a security is registered.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Trading symbol of an instrument as listed on an exchange.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:dei_TradingSymbol Namespace Prefix:dei_ Data Type:dei:tradingSymbolItemType Balance Type:na Period Type:duration XML 150 R2.htm IDEA: XBRL DOCUMENT~~

~~Consolidated Balance Sheets - USD ($)Oct. 31, 2024Oct. 31, 2023CURRENT ASSETS: Cash and cash equivalents$ 1,381,023$ 2,733,977Accounts receivable, net of allowances for credit losses of $144,000 for 2024 and 20239,367,3387,983,032Receivable from sale of investment3,150,000Inventories15,705,98418,986,539Due from broker1,466,059 345,760Prepaid expenses and other current assets167,207413,752Prepaid and refundable income taxes285,439365,876TOTAL CURRENT ASSETS28,373,05033,978,936Building, machinery and equipment, net3,221,8653,494,450Customer list and relationships, net of accumulated amortization of $285,750 and $255,250 for 2024 and 2023, respectively154,250184,750Trademarks and tradenames327,000327,000Equity method investments39,65139,676Right of use asset1,166,5372,696,159Deferred income tax assets - net592,3981,341,407Deposits and other assets135,937129,523TOTAL ASSETS34,010,68842,191,901CURRENT LIABILITIES: Accounts payable and accrued expenses 5,743,8995,206,442Line of credit9,620,000Due to broker794,804292,407Note payable - current portion4,200Lease liability - current portion307,364255,625TOTAL CURRENT LIABILITIES6,846,06715,378,674Lease liabilities - long term865,6682,974,579Note payable - long term3,034Deferred compensation payable121,386120,523TOTAL LIABILITIES7,833,12118,476,810Commitments and Contingencies (Note 8) Coffee Holding Co., Inc. stockholders’ equity: Preferred stock, par value $.001 per share; 10,000,000 shares authorized; none issued Common stock, par value $.001 per share; 30,000,000 shares authorized, 6,633,930 shares issued for 2024 and 2023; 5,708,599 shares outstanding for 2024 and 20236,6346,634Additional paid-in capital19,094,61819,094,618Retained earnings11,709,8759,491,861Less: Treasury stock, 925,331 common shares, at cost for 2024 and 2023(4,633,560)(4,633,560)Total Coffee Holding Co., Inc. stockholders’ equity26,177,56723,959,553Non-controlling interest(244,462)TOTAL EQUITY26,177,56723,715,091TOTAL LIABILITIES AND STOCKHOLDERS’ EQUITY$ 34,010,688$ 42,191,901~~

~~- Definition~~

~~Sum of the carrying values as of the balance sheet date of obligations incurred through that date and due within one year (or the operating cycle, if longer), including liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received, taxes, interest, rent and utilities, accrued salaries and bonuses, payroll taxes and fringe benefits.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

~~+ Details~~

~~Name:us-gaap_AccountsPayableAndAccruedLiabilitiesCurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~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.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~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.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Amount of asset recognized for present right to economic benefit.~~

~~***+ References***~~

~~***Reference 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*~~

~~*- Definition*~~

~~*Amount of asset recognized for present right to economic benefit, classified as current.*~~

~~*+ References*~~

~~*Reference 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~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_AssetsCurrentAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Amount 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.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~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.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~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.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Aggregate carrying value as of the balance sheet date of the liabilities for all deferred compensation arrangements payable beyond one year (or the operating cycle, if longer).~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_DeferredCompensationLiabilityClassifiedNoncurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~Amount, after allocation of valuation allowances and deferred tax liability, of deferred tax asset attributable to deductible differences and carryforwards, with jurisdictional netting.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-6~~

~~+ Details~~

~~Name:us-gaap_DeferredIncomeTaxAssetsNet Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~- Definition~~

~~Carrying value of amounts transferred to third parties for security purposes that are expected to be returned or applied towards payment after one year or beyond the operating cycle, if longer.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

~~+ Details~~

~~Name:us-gaap_DepositsAssetsNoncurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~- Definition~~

~~Amount receivable from correspondent broker-dealer.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 940 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481833/940-20-45-3~~

~~+ Details~~

~~Name:us-gaap_DueFromCorrespondentBrokers Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~- Definition~~

~~Amount payable to correspondent broker-dealer.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 940 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481833/940-20-45-3~~

~~+ Details~~

~~Name:us-gaap_DueToCorrespondentBrokers Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~This item represents the carrying amount on the entity's balance sheet of its investment in common stock of an equity method investee. This is not an indicator of the fair value of the investment, rather it is the initial cost adjusted for the entity's share of earnings and losses of the investee, adjusted for any distributions (dividends) and other than temporary impairment (OTTI) losses recognized.~~

~~+ References~~

~~Reference 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 323 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481664/323-10-45-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-25~~

~~***+ Details***~~

~~***Name:us-gaap_EquityMethodInvestments Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant***~~

~~***- Definition***~~

~~***Amount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life.***~~

~~***+ References***~~

~~***Reference 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***~~

~~***- Definition***~~

~~***Carrying amount (original costs adjusted for previously recognized amortization and impairment) as of the balance sheet date for the rights acquired through registration of a trademark to gain or protect exclusive use of a business name, symbol or other device or style for a projected indefinite period of benefit.***~~

~~***+ References***~~

~~***Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1***~~

~~***+ Details***~~

~~***Name:us-gaap_IndefiniteLivedTrademarks Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant***~~

~~***- Definition***~~

~~***Amount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer.***~~

~~***+ References***~~

~~***Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1***~~

~~***+ Details***~~

~~***Name:us-gaap_InventoryNet Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant***~~

~~***- Definition***~~

~~***Amount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others.***~~

~~***+ References***~~

~~***Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 15: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30***~~

~~***+ Details***~~

~~***Name:us-gaap_Liabilities Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant***~~

~~***- Definition***~~

~~***Amount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any.***~~

~~***+ References***~~

~~***Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(32)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1***~~

~~***+ Details***~~

~~***Name:us-gaap_LiabilitiesAndStockholdersEquity Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant***~~

~~***- Definition***~~

~~***Total 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.***~~

~~***+ References***~~

~~***Reference 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***~~

~~***-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~~

~~- References~~

~~No definition available.~~

~~+ Details~~
~~Name:us-gaap_LiabilitiesCurrentAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The carrying value as of the balance sheet date of the current portion 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.~~

~~+ References~~

~~Reference 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)) -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(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1~~

~~+ Details~~
~~Name:us-gaap_LinesOfCreditCurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~Carrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion.~~

~~+ References~~

~~Reference 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-S99-1~~

~~+ Details~~
~~Name:us-gaap_LongTermNotesPayable Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~Amount of equity (deficit) attributable to noncontrolling interest. Excludes temporary equity.~~

~~+ References~~

~~Reference 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(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: 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 3: 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 4: 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 5: 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)(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 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 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: 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(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1~~

~~***+ Details***~~

~~Name:us-gaap_MinorityInterest Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~Sum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

~~+ Details~~

~~Name:us-gaap_NotesPayableCurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~Present value of lessee's discounted obligation for lease payments from operating lease, classified as current.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Present value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Amount of lessee's right to use underlying asset under operating lease.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Aggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1~~

~~***+ Details***~~

~~***Name:us-gaap_PreferredStockValue Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant***~~

~~***- Definition***~~

~~***Amount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer.***~~

~~***+ References***~~

~~***Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1***~~

~~***+ Details***~~

~~***Name:us-gaap_PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant***~~

~~***- Definition***~~

~~***Amount of asset related to consideration paid in advance for costs that provide economic benefits within a future period of one year or the normal operating cycle, if longer.***~~

~~***+ References***~~

~~***Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 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(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1***~~

~~***+ Details***~~

~~***Name:us-gaap_PrepaidExpenseCurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant***~~

~~***- Definition***~~

~~***Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures.***~~

~~***+ References***~~

~~***Reference 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~~

~~- Definition~~

~~Amount of receivable from sale of investment.~~

~~+ References~~

~~Reference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(5)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477802/946-310-45-1~~

~~+ Details~~

~~Name:us-gaap_ReceivableInvestmentSale Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~- Definition~~

~~Amount of accumulated undistributed earnings (deficit).~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Amount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2~~

~~*+ Details*~~

~~*Name:us-gaap_StockholdersEquity*~~ ~~*Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant*~~

~~*- References*~~

~~*No definition available.*~~

~~*+ Details*~~

~~*Name:us-gaap_StockholdersEquityAbstract*~~ ~~*Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration*~~

~~*- Definition*~~

~~*Amount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity.*~~

~~*+ References*~~

~~*Reference 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 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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~~

~~- Definition~~

~~The amount allocated to treasury stock. Treasury stock is common and preferred shares of an entity that were issued, repurchased by the entity, and are held in its treasury.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481520/505-30-50-4Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1~~

~~+ Details~~

~~Name:us-gaap_TreasuryStockValue Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant XML 151 R3.htm IDEA: XBRL DOCUMENT~~

~~Consolidated Balance Sheets (Parenthetical) - USD ($)~~	~~Oct. 31, 2024~~	~~Oct. 31, 2023~~
~~Statement of Financial Position [Abstract]~~		
~~Allowance for credit losses~~	~~$ 144,000~~	~~$ 144,000~~
~~Customer list and relationships, accumulated amortization~~	~~$ 285,750~~	~~$ 255,250~~
~~Preferred stock, par value~~	~~$ 0.001~~	~~$ 0.001~~
~~Preferred stock, shares authorized~~	~~10,000,000~~	~~10,000,000~~
~~Common stock, par value~~	~~$ 0.001~~	~~$ 0.001~~
~~Common stock, shares authorized~~	~~30,000,000~~	~~30,000,000~~
~~Common stock, shares issued~~	~~6,633,930~~	~~6,633,930~~
~~Common stock, shares outstanding~~	~~5,708,599~~	~~5,708,599~~
~~Treasury stock, shares~~	~~925,331~~	~~925,331~~

~~- Definition~~

~~Amount of allowance for credit loss on accounts receivable, classified as current.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4~~

~~+ Details~~

~~Name:us-gaap_AllowanceForDoubtfulAccountsReceivableCurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~Face amount or stated value per share of common stock.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~The maximum number of common shares permitted to be issued by an entity's charter and bylaws.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1~~

~~+ Details~~

~~Name:us-gaap_CommonStockSharesAuthorized Namespace Prefix:us-gaap_ Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant~~

~~- Definition~~

~~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.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Accumulated amount of amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -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 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

~~+ Details~~

~~Name:us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13~~

~~+ Details~~

~~Name:us-gaap_PreferredStockParOrStatedValuePerShare Namespace Prefix:us-gaap_ Data Type:dtr-types:perShareItemType Balance Type:na Period Type:instant~~

~~- Definition~~

~~The maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1~~

~~+ Details~~

~~Name:us-gaap_PreferredStockSharesAuthorized Namespace Prefix:us-gaap_ Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Number of previously issued common shares repurchased by the issuing entity and held in treasury.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1~~

~~+ Details~~

~~Name:us-gaap_TreasuryStockCommonShares Namespace Prefix:us-gaap_ Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant XML 152 R4.htm IDEA: XBRL DOCUMENT~~

~~Consolidated Statements of Operations - USD ($)12 Months Ended~~
~~Oct. 31, 2024~~
~~Oct. 31, 2023~~
~~Income Statement [Abstract] NET SALES$ 78,562,298$ 68,173,404COST OF SALES62,520,52957,214,382GROSS PROFIT16,041,76910,959,022OPERATING EXPENSES: Selling and administrative12,457,26811,680,782Officers’ salaries620,943609,935TOTAL13,078,21112,290,717INCOME (LOSS) FROM OPERATIONS2,963,558(1,331,695) OTHER INCOME (EXPENSE): Interest income34,43018,947Loss from equity method investment(511,878)Gain on sale of investment650,000Gain on extinguishment of lease 210,567Other income99,734634,181Interest expense(240,390)(563,351)TOTAL104,341227,899INCOME (LOSS) BEFORE INCOME TAX (BENEFIT)3,067,899(1,103,796) Income Provision (benefit)849,885(268,220)NET INCOME (LOSS) BEFORE ADJUSTMENT2,218,014(835,576)NET INCOME (LOSS)$ 2,218,014$ (835,576)Basic earnings (loss) per share$ 0.39$ (0.15)Diluted earnings (loss) per share$ 0.39$ (0.15)Weighted average common shares outstanding basic5,708,5995,708,599Weighted average common shares outstanding diluted5,708,5995,708,599~~

~~- Definition~~

~~Gain on extinguishment of lease liability.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:JVA_GainOnExtinguishmentOfLeaseLiability Namespace Prefix:JVA_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~The aggregate cost of goods produced and sold and services rendered during the reporting period.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards~~

~~***Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B***~~

~~***+ Details***~~

~~***Name:us-gaap_CostOfRevenue Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration***~~

~~***- Definition***~~

~~***The amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period.***~~

~~***+ References***~~

~~***Reference 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***~~

~~***- Definition***~~

~~***The amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period.***~~

~~***+ References***~~

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~~Name:us-gaap_EarningsPerShareDiluted Namespace Prefix:us-gaap_ Data Type:dtr-types:perShareItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The difference between the carrying value and the sale price of an investment. A gain would be recognized when the sale price of the investment is greater than the carrying value of the investment. This element refers to the Gain included in earnings and not to the cash proceeds of the sale.~~

~~+ References~~

~~Reference 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(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 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(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: 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 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1~~

~~+ Details~~

~~Name:us-gaap_GainOnSaleOfInvestments Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~Aggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity.~~

~~+ References~~

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~~***+ Details***~~

~~***Name:us-gaap_GrossProfit Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration***~~

~~***- Definition***~~

~~***Amount 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.***~~

~~***+ References***~~

~~***Reference 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~~

~~- Definition~~

~~Amount of income (loss) for proportionate share of equity method investee's income (loss).~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481664/323-10-45-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(13)(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1~~

~~*+ Details*~~

~~*Name:us-gaap_IncomeLossFromEquityMethodInvestments Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration*~~

~~*- References*~~

~~*No definition available.*~~

~~*+ Details*~~

~~*Name:us-gaap_IncomeStatementAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration*~~

~~*- Definition*~~

~~*Amount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations.*~~

~~*+ References*~~

~~*Reference 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~~

~~- Definition~~

~~Amount of interest expense classified as nonoperating.~~

~~+ References~~

~~Reference 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***~~

~~***- Definition***~~

~~***Amount of interest income earned from interest bearing assets classified as other.***~~

~~***+ References***~~

~~***No definition available.***~~

~~***+ Details***~~

~~***Name:us-gaap_InterestIncomeOther Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration***~~

~~***- Definition***~~

~~***The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.***~~

~~***+ References***~~

~~***Reference 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~~

~~- Definition~~

~~The aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business).~~

~~+ References~~

~~Reference 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(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2~~

~~***+ Details***~~
~~***Name:us-gaap_NonoperatingIncomeExpense Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration***~~

~~***- References***~~

~~***No definition available.***~~

~~***+ Details***~~
~~***Name:us-gaap_NonoperatingIncomeExpenseAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration***~~

~~***- Definition***~~

~~***Amount of expense for salary and wage arising from service rendered by officer. Excludes allocated cost, labor-related nonsalary expense, and direct and overhead labor cost included in cost of good and service sold.***~~

~~***+ References***~~

~~***Reference 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(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2***~~

~~***+ Details***~~
~~***Name:us-gaap_OfficersCompensation Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration***~~

~~***- Definition***~~

~~***Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense.***~~

~~***+ References***~~

~~***No definition available.***~~

~~***+ Details***~~
~~***Name:us-gaap_OperatingExpenses Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration***~~

~~***- References***~~

~~***No definition available.***~~

~~***+ Details***~~
~~***Name:us-gaap_OperatingExpensesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration***~~

~~***- Definition***~~

~~***The net result for the period of deducting operating expenses from operating revenues.***~~

~~***+ References***~~

~~***Reference 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*~~

~~*- Definition*~~

~~*Amount of income related to nonoperating activities, classified as other.*~~

~~*+ References*~~

~~*Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2*~~

~~*+ Details*~~

~~*Name:us-gaap_OtherNonoperatingIncome Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration*~~

~~*- Definition*~~

~~*The consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest.*~~

~~*+ References*~~

~~*Reference 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://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/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 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards 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https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 15: 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 16: 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 17: http://www.xbrl.org/2003/role/disclosureRef -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 18: http://www.xbrl.org/2009/role/commonPracticeRef -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 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: 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 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)(iii)(A)) 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FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 34: 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 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A*~~

~~***+ Details***~~

~~***Name:us-gaap_ProfitLoss***~~ ~~***Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration***~~

~~***- Definition***~~

~~***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.***~~

~~***+ References***~~

~~***Reference 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***~~

~~***- Definition***~~

~~***The aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc.***~~

~~***+ References***~~

~~***Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2***~~

~~***+ Details***~~
~~***Name:us-gaap_SellingGeneralAndAdministrativeExpense Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration***~~

~~***- Definition***~~

~~***The 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.***~~

~~***+ References***~~

~~***Reference 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~~

~~- Definition~~

~~Number 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.~~

~~+ References~~

~~Reference 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 153 R5.htm IDEA: XBRL DOCUMENT~~

~~Consolidated Statements of Changes in Stockholders' Equity - USD ($) Common Stock [Member] Treasury Stock, Common [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Noncontrolling Interest [Member] Total~~

~~Balance at Oct. 31, 2022$ 6,634$ (4,633,560)$ 18,688,797$ 14,471,222$ 837,226$ 29,370,319Balance, shares at Oct. 31, 20225,708,599925,331 Net income (loss) (835,576) (835,576)Balance at Oct. 31, 2023$ 6,634$ (4,633,560)19,094,6189,491,861(244,462)23,715,091Balance, shares at Oct. 31, 20235,708,599925,331 Net income (loss) 2,218,0142,218,014Write-off of investments in Generations 244,462244,462Balance at Oct. 31, 2024$ 6,634$ (4,633,560)$ 19,094,618$ 11,709,875$ 26,177,567Balance, shares at Oct. 31, 20245,708,599925,331~~

~~- Definition~~

~~Minority interest writeoff of investments in generations.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:JVA_MinorityInterestWriteoffOfInvestmentsInGenerations Namespace Prefix:JVA_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.~~

~~+ References~~

~~Reference 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 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~~***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~~

~~- Definition~~

~~Number of shares issued which are neither cancelled nor held in the treasury.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_SharesOutstanding Namespace Prefix:us-gaap_ Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant~~

~~- Definition~~

~~Amount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity.~~

~~+ References~~

~~Reference 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 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~~+ Details~~
~~Name:us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant XML 154 R6.htm IDEA: XBRL DOCUMENT~~
~~Consolidated Statements of Cash Flows - USD ($)12 Months Ended~~
~~Oct. 31, 2024~~
~~Oct. 31, 2023~~
~~OPERATING ACTIVITIES: Net income (loss)$ 2,218,014$ (835,576)Adjustments to reconcile net income (loss) to net cash provided by operating activities: Depreciation and amortization610,016593,600Unrealized gain on commodities - net(617,902)(758,024)Loss on equity method investments25314,768Gain on sale of investment(650,000)Gain on extinguishment of lease liability(210,567)Amortization of right of use asset315,414322,030Write off in investment of Generations(99,734)Deferred income taxes749,009 (268,220)Changes in operating assets and liabilities: Accounts receivable(1,384,306)(166,559)Inventories3,280,555265,675Prepaid expenses and other current assets246,545 18,374Prepaid and refundable income taxes80,437500,279Deposits and other assets(6,414)197,110Accounts payable and accrued expenses538,3211,391,578Change in lease liability(288,202)(272,952)Net cash provided by operating activities5,431,211652,083INVESTING ACTIVITIES: Purchases of building, machinery and equipment(306,931) (857,760)Proceeds from sale of investment3,150,000Net cash provided by (used in) investing activities2,843,069(857,760)FINANCING ACTIVITIES: Advances under bank line of credit3,034,783Cash overdraft(876,148)Principal payment on note payable(7,234)(6,071)Principal payments under bank line of credit(9,620,000)(1,728,783)Net cash (used in) provided by financing activities(9,627,234)423,781NET INCREASE (DECREASE) IN CASH(1,352,954)218,104CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 2,733,9772,515,873CASH AND CASH EQUIVALENTS, END OF YEAR1,381,0232,733,977SUPPLEMENTAL DISCLOSURE OF CASH FLOW DATA: Cash paid for income taxes 112,294Interest paid286,754538,363SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES: Initial recognition of operating lease right of use asset633,824146,416Initial recognition of operating lease liabilities632,490146,416Sale of investment$ 3,150,000~~

~~- Definition~~

~~Deferred income taxes.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:JVA_DeferredIncomeTaxes Namespace Prefix:JVA_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~Gain on extinguishment of lease liability.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:JVA_GainOnExtinguishmentOfLeaseLiability Namespace Prefix:JVA_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~Loss on equity method investments.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:JVA_LossOnEquityMethodInvestments Namespace Prefix:JVA_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~Write off in investment of generations.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:JVA_WriteOffInInvestmentOfGenerations Namespace Prefix:JVA_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- References~~

~~No definition available.~~

~~+ Details~~
~~Name:us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, 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.~~

~~+ References~~

~~Reference 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_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant***~~

~~***- Definition***~~

~~***Amount 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.***~~

~~***+ References***~~

~~***Reference 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***~~

~~***- References***~~

~~***No definition available.***~~

~~***+ Details***~~

~~***Name:us-gaap_CashFlowNoncashInvestingAndFinancingActivitiesDisclosureAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration***~~

~~***- Definition***~~

~~***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.***~~

~~***+ References***~~

~~***Reference 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~~

~~- Definition~~

~~The difference between the carrying value and the sale price of an investment. A gain would be recognized when the sale price of the investment is greater than the carrying value of the investment. This element refers to the Gain included in earnings and not to the cash proceeds of the sale.~~

~~+ References~~

~~Reference 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(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 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(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: 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 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1~~

~~+ Details~~

~~Name:us-gaap_GainOnSaleOfInvestments Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~Amount, after refund, of cash paid to foreign, federal, state, and local jurisdictions as income tax.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 23 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-23Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-22Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2~~

~~+ Details~~

~~Name:us-gaap_IncomeTaxesPaidNet Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~The increase (decrease) during the reporting period in the amounts payable to vendors for goods and services received and the amount of obligations and expenses incurred but not paid.~~

~~+ References~~

~~Reference 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_IncreaseDecreaseInAccountsPayableAndAccruedLiabilities Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type: duration~~

~~- Definition~~

~~The increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28~~

~~+ Details~~

~~Name:us-gaap_IncreaseDecreaseInAccountsReceivable Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~The increase (decrease) during the reporting period in moneys or securities given as security including, but not limited to, contract, escrow, or earnest money deposits, retainage (if applicable), deposits with clearing organizations and others, collateral, or margin deposits.~~

~~+ References~~

~~Reference 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_IncreaseDecreaseInDepositOtherAssets Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~The increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28~~

~~+ Details~~

~~Name:us-gaap_IncreaseDecreaseInInventories Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Amount of increase (decrease) in obligation for operating lease.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -SubTopic 20 -Topic 842 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4~~

~~+ Details~~

~~Name:us-gaap_IncreaseDecreaseInOperatingLeaseLiability Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~Amount of increase (decrease) in prepaid expenses, and assets classified as other.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28~~

~~+ Details~~

~~Name:us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type: duration~~

~~- Definition~~

~~Amount of increase (decrease) of consideration paid in advance for income and other taxes that provide economic benefits in future periods.~~

~~+ References~~

~~Reference 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_IncreaseDecreaseInPrepaidTaxes Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~Amount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2~~

~~+ Details~~

~~Name:us-gaap_InterestPaidNet Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~Amount 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.~~

~~+ References~~

~~Reference 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~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Amount 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.~~

~~+ References~~

~~Reference 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~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Amount 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.~~

~~+ References~~

~~Reference 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~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The amount of investments that an Entity acquires in a noncash (or part noncash) acquisition. Noncash is defined as information about all investing and financing activities of an enterprise during a period that affect recognized assets or liabilities but that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period.~~

~~+ References~~

~~***Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5***~~

~~***+ Details***~~
~~***Name:us-gaap_NoncashOrPartNoncashAcquisitionInvestmentsAcquired1 Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type: duration***~~

~~***- Definition***~~

~~***Amount of assets, classified as other, acquired in a noncash or part noncash acquisition.***~~

~~***+ References***~~

~~***Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5***~~

~~***+ Details***~~
~~***Name:us-gaap_NoncashOrPartNoncashAcquisitionOtherAssetsAcquired1 Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type: duration***~~

~~***- Definition***~~

~~***Amount of liabilities, classified as other, assumed in acquiring a business or in consideration for an asset received in a noncash or part noncash acquisition.***~~

~~***+ References***~~

~~***Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5***~~

~~***+ Details***~~

~~Name:us-gaap_NoncashOrPartNoncashAcquisitionOtherLiabilitiesAssumed1 Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type: duration~~

~~- Definition~~

~~Amount of periodic reduction over lease term of carrying amount of right-of-use asset from operating lease.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28~~

~~+ Details~~

~~Name:us-gaap_OperatingLeaseRightOfUseAssetAmortizationExpense Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~The 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.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Amount of cash inflow from contractual arrangement with the lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 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_ProceedsFromLinesOfCredit Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~The net cash inflow or outflow from the excess drawing from an existing cash balance, which will be honored by the bank but reflected as a loan to the drawer.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -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 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 9 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-9~~

~~+ Details~~

~~Name:us-gaap_ProceedsFromRepaymentsOfBankOverdrafts Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~The cash inflow from the sale of investment projects held by an entity in hopes of getting a future return or interest from it.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12~~

~~+ Details~~

~~Name:us-gaap_ProceedsFromSaleOfInvestmentProjects Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~The consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest.~~

~~+ References~~

~~Reference 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://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/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 9: 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 10: 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 11: 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 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 13: 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 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 15: 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 16: 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 17: http://www.xbrl.org/2003/role/disclosureRef -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 18: http://www.xbrl.org/2009/role/commonPracticeRef -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 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: 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 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)(iii)(A)) -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)(4)(iv)) -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 1A -Subparagraph (SX 210.13-01(a)(5)) -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 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -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)(A)) -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)(iii)(B)) -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)(4)(iv)) -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)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: 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 30: 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 31: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33: 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 34: 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 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A~~

~~*+ Details*~~

~~***Name:us-gaap_ProfitLoss** **Namespace Prefix:us-gaap_** **Data Type:xbrli:monetaryItemType** **Balance Type:credit** **Period Type:duration***~~

~~*- Definition*~~

~~***Amount 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.***~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~The cash outflow for a borrowing supported by a written promise to pay an obligation.~~

~~+ References~~

~~Reference 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/1943274/2147482740/230-10-45-15~~

~~+ Details~~

~~Name:us-gaap_RepaymentsOfNotesPayable Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_SupplementalCashFlowInformationAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The net change in the difference between the fair value and the carrying value, or in the comparative fair values, of open agreements to purchase or sell mineral resources, energy, and agricultural products at some future point held at each balance sheet date, that was included in earnings for the period.~~

~~+ References~~

~~Reference 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 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)(c)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1~~

~~+ Details~~

~~Name:us-gaap_UnrealizedGainLossOnCommodityContracts Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration XML 155~~

~~R7.htm IDEA: XBRL DOCUMENT~~

~~Pay vs Performance Disclosure - USD ($)12 Months Ended~~

~~Oct. 31, 2024~~

~~Oct. 31, 2023~~

~~Pay vs Performance Disclosure [Table] Net Income (Loss)$ 2,218,014$ (835,576)~~

~~- References~~

~~Reference 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~~

~~- Definition~~

~~The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.~~

~~+ References~~

~~Reference 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: 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 156 R8.htm IDEA: XBRL DOCUMENT*~~

~~***Insider Trading Arrangements 3 Months Ended***~~
~~***Oct. 31, 2024***~~
~~***Insider Trading Arrangements [Line Items] No insider trading flag true***~~

~~***- Definition***~~

~~***No insider trading flag.***~~

~~***+ References***~~

~~***No definition available.***~~

~~***+ Details***~~

~~***Name:JVA_NoInsiderTradingFlag Namespace Prefix:JVA_ Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration***~~

~~***- References***~~

~~***Reference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a***~~

~~***+ Details***~~

~~***Name:ecd_InsiderTradingArrLineItems Namespace Prefix:ecd_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 157 R9.htm IDEA: XBRL DOCUMENT***~~

~~***BUSINESS ACTIVITIES 12 Months Ended***~~
~~***Oct. 31, 2024***~~
~~***Organization, Consolidation and Presentation of Financial Statements [Abstract] BUSINESS ACTIVITIES***~~
~~***NOTE 1 - :BUSINESS ACTIVITIES***~~

~~***Coffee Holding Co., Inc. (the “Company”) conducts wholesale coffee operations, including manufacturing, roasting, packaging, marketing and distributing roasted and blended coffees for private labeled accounts and its own brands, and it sells green coffee. The Company also manufactures and sells coffee roasters. The Company’s core product, coffee, can be summarized and divided into three product categories (“product lines”) as follows:***~~

~~***unroasted raw beans imported from around the world and sold to large and small roasters and coffee shop operators; Wholesale Green Coffee:***~~

~~coffee roasted, blended, packaged and sold under the specifications and names of others, including supermarkets that want to have their own brand name on coffee to compete with national brands; and,~~ ~~**Private Label Coffee:**~~

~~coffee roasted and blended to the Company's own specifications and packaged and sold under the Company's eight proprietary and licensed brand names in different segments of the market.~~ ~~**Branded Coffee:**~~

~~The Company's private label and branded coffee sales are primarily to customers that are located throughout the United States with limited sales in Canada and certain countries in Asia. Such customers include supermarkets, wholesalers, and individually-owned and multi-unit retailers. The Company's unprocessed green coffee, which includes over 90 specialty coffee offerings, is sold primarily to specialty gourmet roasters and to coffee shop operators in the United States with limited sales in Australia, Canada, England and China.~~

~~The Company's wholesale green, private label, and branded coffee product categories generate revenues and cost of sales individually but incur selling, general and administrative expenses in the aggregate. There are no individual product managers and discrete financial information is not available for any of the product lines. The Company's product portfolio is used in one business and it operates and competes in one business activity and economic environment. In addition, the three product lines share customers, manufacturing resources, sales channels, and marketing support. Thus, the Company considers the three product lines to be one single reporting segment.~~

~~On September 29, 2022, the Company entered into a Merger and Share Exchange Agreement (the "Merger Agreement"), by and among the Company, Delta Corp Holdings Limited, a Cayman Islands exempted company ("Pubco"), Delta Corp Holdings Limited, a company incorporated in England and Wales ("Delta"), CHC Merger Sub Inc., a Nevada corporation and wholly owned subsidiary of Pubco ("Merger Sub"), and each of the holders of ordinary shares of Delta as named therein. Upon the terms and subject to the conditions set forth in the Merger Agreement, Merger Sub would merge with and into the Company, with the Company surviving as a direct, wholly-owned subsidiary of Pubco (the "Merger"). As a result of the Merger, each issued and outstanding share of the Company's common stock, $ par value per share, would be cancelled and converted for the right of the holder thereof to receive one ordinary share, par value $ of Pubco. There was a shareholder vote in April 2024 on the Merger Agreement that did not pass. On June 21, 2024, the Company terminated the Merger Agreement. No early termination penalties were payable by the Company upon termination of the Merger Agreement.~~ ~~0.0010.0001~~

~~Going Concern and Liquidity~~

~~The Company's line of credit will become due June 29, 2025 (see Note 6). The agreement requires the Company to maintain compliance with certain financial covenants computed on a quarterly and annual basis. In previous periods, the Company was not in compliance with these requirements. However, a waiver of all past defaults was received on May 24, 2024. As of October 31, 2024, the Company is in compliance with those financial covenants. The Company has paid down the full balance of the line of credit as of October 31, 2024. Additionally, the Company is in a net income position for the year ended October 31, 2024 of $ million, cash from operating activities of $ million, and a net working capital surplus of $ million. As a result, the Company does not believe that substantial doubt is raised regarding the Company's ability to continue as a going concern and the ability to meet its obligations as they become due within the twelve months from the date the condensed consolidated financial statements are issued.~~ ~~2.25.421.5~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~- Definition~~

~~The entire disclosure for the nature of an entity's business, major products or services, principal markets including location, and the relative importance of its operations in each business and the basis for the determination, including but not limited to, assets, revenues, or earnings. For an entity that has not commenced principal operations, disclosures about the risks and uncertainties related to the activities in which the entity is currently engaged and an understanding of what those activities are being directed toward.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 275 -Publisher FASB -URI https://asc.fasb.org/275/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1~~

~~+ Details~~

~~Name:us-gaap_NatureOfOperations~~ ~~Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract~~ ~~Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 158 R10.htm IDEA: XBRL DOCUMENT~~

~~SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES12 Months Ended~~
~~Oct. 31, 2024~~
~~Accounting Policies [Abstract]~~ ~~SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES~~
~~NOTE 2 - :SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES~~

~~:BASIS OF PRESENTATION~~

~~The consolidated financial statements include the accounts of the Company, Organic Products Trading Company, LLC ("OPTCO"), Sonofresco LLC ("SONO"), and Comfort Foods, Inc. ("CFI"). All inter-company balances and transactions have been eliminated in consolidation.~~ ~~The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and comply with SEC reporting requirements.~~

~~:USE OF ESTIMATES~~

~~The preparation of the Company's financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Significant estimates include depreciable lives for long-lived assets, and valuation of indefinitely lived intangible assets impairment testing. These estimates may be adjusted as more current information becomes available, and any adjustment could have a significant impact on recorded amounts.~~

~~:CASH AND CASH EQUIVALENTS~~

~~Cash and cash equivalents consists primarily of unrestricted cash on deposit and securities with an original maturity of 3 months or less at financial institutions and brokerage firms.~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):~~

~~:ACCOUNTS RECEIVABLE~~

~~Trade accounts receivable are stated at the amount the Company expects to collect. The Company maintains allowances for credit losses for estimated losses resulting from the inability of its customers to make required payments. Management considers the following factors when determining the collectability of specific customer accounts: customer credit-worthiness, past transaction history with the customer, current customer conditions, reasonable forecasts, current economic industry trends, and changes in customer payment terms. Past due balances over 60 days and other higher risk amounts are reviewed individually for collectability. If the financial condition of the Company's customers were to deteriorate, adversely affecting their ability to make payments, additional allowances would be required. Based on management's assessment, the Company provides for estimated credit losses through a charge to earnings and a credit to a valuation allowance. Balances that remain outstanding after the Company has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.~~

~~The reserve for sales discounts represents the estimated discount that customers will take upon payment. The reserve for other allowances represents the estimated amount of returns, slotting fees and volume based discounts estimated to be incurred by the Company from its customers. The allowances are summarized as follows:~~

	~~2024~~	~~2023~~
~~Allowance for credit losses~~	~~$ 65,000~~	~~$ 65,000~~
~~Reserve for other allowances~~	~~35,000~~	~~35,000~~
~~Reserve for sales discounts~~	~~44,000~~	~~44,000~~
~~Totals~~	~~$144,000~~	~~$144,000~~

~~:INVENTORIES~~

~~Inventories are stated at the lower of cost (first in, first out basis) or net realizable value, including provisions for obsolescence commensurate with known or estimated exposures. There are reserves for obsolescence as of October 31, 2024, and 2023.~~~~no~~

~~:BUILDING, MACHINERY AND EQUIPMENT~~

~~*Building, machinery and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful lives of the assets. Purchases of buildings, machinery and equipment and additions and betterments which substantially extend the useful life of an asset are capitalized at cost. Expenditures which do not materially prolong the normal useful life of an asset are charged to operations as incurred. The Company also provides for amortization of leasehold improvements which are depreciated over the shorter of the useful life of the improvement or the lease term.*~~

~~NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):~~

~~: COMMODITIES HELD BY BROKER~~

~~*The commodities held at broker represent the market value of the Company's trading account, which consists of option and future contracts for coffee held with a brokerage firm. The Company uses options and futures contracts, which are not designated or qualifying as hedging instruments, to partially hedge the effects of fluctuations in the price of green coffee beans. Options and futures contracts are level 1 investments recognized at fair value in the consolidated financial statements with current recognition of gains and losses on such positions. The Company's accounting for options and futures contracts may impact earnings volatility in any particular period. We record all open contract positions on our consolidated balance sheets at fair value in the due from and due to broker line items and typically do not offset these assets and liabilities.*~~

~~*The Company classifies its options and future contracts as trading securities and accordingly, unrealized holding gains and losses are included in the statement of operations as a component of cost of sales.*~~

~~*The Company recorded realized and unrealized gains and losses on these contracts as follows:*~~

~~Year Ended October 31,~~	~~2024~~	~~2023~~
~~Gross realized gains~~	~~$ 1,968,168~~	~~$ 1,034,966~~
~~Gross realized (losses)~~	~~(1,005,616)~~	~~(1,603,746)~~
~~Unrealized gains (losses)~~	~~617,902~~	~~758,024~~
~~Total~~	~~$1,580,454~~	~~$189,244~~

~~:CUSTOMER LIST AND RELATIONSHIPS~~

~~*Customer list and relationships consist of a specific customer lists and customer contracts obtained by the Company in the acquisition of OPTCO, Comfort Foods and Sonofresco which are being amortized on the straight-line method over their estimated useful life of twenty years. Amortization expense for the years ended October 31, 2024, and 2023 was $.*~~*30,500*

~~:TRADEMARKS~~

~~*The Company has determined that its trademarks, which consist of product lines, trade names and packaging designs have indefinite useful lives. Trademarks are tested for impairment at least annually or when circumstances indicate that the carrying amount of the trademarks exceed fair value. The Company performs its annual impairment test on October 31 of each year by first performing a qualitative assessment to determine if it is more likely than not that the carrying amounts exceed the fair values. Depending on the outcome of our qualitative assessment, we may perform a quantitative assessment to determine if the carrying amounts exceed the fair values on the assessment date.*~~

~~NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):~~

~~*During the years ended October 31, 2024 and 2023, the Company's management concluded that impairment charge was necessary during the years then ended.*~~*no*

~~:IMPAIRMENT OF LONG-LIVED ASSETS~~

~~*The Company assesses the impairment of long-lived assets used in operations, primarily buildings, machinery and equipment as well as intangible assets subject to amortization, when events and circumstances indicate that the carrying value amounts of these assets might not be recoverable. For purposes of evaluating the recoverability of buildings, machinery and equipment and amortizable intangible assets, the undiscounted cash flows estimated to be generated by those assets are compared to the carrying amounts of those assets. If and when the carrying amounts of the assets exceed the undiscounted cashflows, then the related assets will be written down to fair value, if less. During the years ended October 31, 2024 and 2023, the Company recorded impairment charges of its amortizable intangible assets, buildings, machinery and equipment.*~~*no*

~~:ADVERTISING~~

~~*The Company expenses the cost of advertising and promotion as incurred. Advertising costs charged to operations totaled $ and $ for the years ended October 31, 2024 and 2023, respectively.*~~*32,45535,369*

~~:INCOME TAXES~~

~~*The Company accounts for income taxes pursuant to the asset and liability method which requires deferred income tax assets and liabilities to be computed for temporary differences between the financial statement and tax basis of assets and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. The income tax provision or benefit is the tax incurred for the period plus or minus the change during the period in deferred tax assets and liabilities.*~~

~~NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):~~

~~:(LOSS) EARNINGS PER SHARE~~

~~*Basic (loss) earnings per common share was computed by dividing net (loss) income by the sum of the weighted-average number of common shares outstanding. Diluted (loss) earnings per common share is computed by dividing the net (loss) income by the weighted-average number of common shares outstanding plus the dilutive effect of common shares issuable upon exercise of potential sources of dilution. The Company has options outstanding which have not been included in the calculation of diluted (loss) earnings per share because they are anti-dilutive.*~~*921,000*

~~*The weighted average common shares outstanding used in the computation of basic and diluted (loss) earnings per share were for the years ended October 31, 2024 and 2023.*~~*5,708,599*

~~:FAIR VALUE OF FINANCIAL INSTRUMENTS~~

~~*The carrying amounts of cash, accounts receivable, notes due to/(from) broker and accounts payable approximate fair value because of the short-term nature of these instruments. The carrying amount of the bank line of credit approximates fair value because the debt is based on current rates at which the Company could borrow funds with similar remaining maturities. Fair value estimates are made at a specific point in time, based on relevant market information about the financial instruments when available. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.*~~

~~*The Company measures fair value as required by Accounting Standards Codification ("ASC") Topic 820 "Fair Value Measurements and Disclosures" ("ASC Topic 820"). ASC Topic 820 defines fair value, establishes a framework and gives guidance regarding the methods used for measuring fair value, and expands disclosures about fair value measurements. ASC Topic 820 clarifies that fair value is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, there exists a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:*~~

~~*A)Level 1 – unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access as of the measurement date.*~~ ~~*B)Level 2 – inputs other than quoted prices included within Level 1 that are directly observable for the asset or liability or indirectly observable through corroboration with observable market data.*~~ ~~*C)Level 3 – unobservable inputs for the asset or liability only used when there is little, if any, market activity for the asset or liability at the measurement date.*~~

~~*The hierarchy requires the Company to use observable market data, when available, and to minimize the use of unobservable inputs when determining fair value.*~~

~~NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):~~

~~REVENUE RECOGNITION:~~

~~*The Company recognizes revenue in accordance with the five-step model as prescribed by the Financial Accounting Standards Board ("FASB") Accounting Codification ("ASC") Topic 606 ("ASC 606") in which the Company evaluates the transfer of promised goods or services and recognizes revenue when its customer obtains control of promised goods or services in an amount that reflects the consideration which the Company expects to be entitled to receive in exchange for those goods or services. To determine revenue recognition for the arrangements that the Company determines are within the scope of ASC 606, the Company performs the following five steps: (1) identify the contract(s) with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract and (5) recognize revenue when (or as) the entity satisfies a performance obligation.*~~

~~*The following table presents revenues by product line for the years ended October 31, 2024 and 2023.*~~

~~**SCHEDULE OF REVENUE**~~

	~~2024~~	~~2023~~
~~Green~~	~~$ 31,177,003~~	~~$ 30,582,179~~
~~Packaged~~	~~47,385,295~~	~~37,591,225~~
~~Totals~~	~~$78,562,298~~	~~$68,173,404~~

~~*Revenue for these product lines is recognized upon shipment to the customer.*~~

~~:SHIPPING AND HANDLING FEES AND COSTS~~

~~*Revenue earned from shipping and handling fees is reflected in net sales. Costs associated with shipping product to customers aggregating approximately $ and $ for the years ended October 31, 2024 and 2023,*~~

~~respectively, is included in cost of sales.2,700,0002,539,000~~

~~:CONCENTRATION OF RISK~~

~~Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash deposits at financial institutions and brokerage firms.~~

~~Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At October 31, 2024 and 2023, the Company had approximately $ and $ in excess of FDIC insured limits, respectively.780,0002,092,000~~

~~The accounts at the brokerage firm contain cash and securities. Balances are insured up to $, with a limit of $ for cash, by the Securities Investor Protection Corporation (SIPC).500,000100,000~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):~~

~~:EQUITY METHOD OF ACCOUNTING~~

~~Investee companies that are not consolidated, but over which the Company exercises significant influence, are accounted for under the equity method of accounting. Whether or not the Company exercises significant influence with respect to an Under the equity method of accounting, an Investee company's accounts are not reflected within the Company's consolidated Balance Sheets and consolidated Statements of Operations; however, the Company's share of the earnings or losses of the Investee company is reflected in the caption "Loss from equity method investments" in the consolidated Statements of Operations. The Company's carrying value in an equity method Investee company is reflected in the caption "Equity method investments" in the Company's consolidated Balance Sheets.Investee depends on an evaluation of several factors including, among others, representation on the Investee company's board of directors and ownership level, which is generally a 20% to 50% interest in the voting securities of the Investee company.~~

~~The Company's equity method investments consist of the following:~~

- *~~(1)% interest in Healthwise Gourmet Coffees, LLC, a distributor of low acidity coffees. The initial investment in this company amounted to $. The loss recognized amounted to $ and $ for the years ended October 31, 2024 and 2023, respectively. The carrying amount of this investment as presented on the consolidated balance sheet at October 31, 2024 and 2023 was $ and $, respectively.20100,0002516,92539,65139,676~~*

~~:INVESTMENTS - OTHER~~

~~Investment - other represent investments made by the Company that do not qualify as equity method investments as the Company cannot exercise significant influence over the target. The Company accounts for these investments in accordance with ASC Topic 321 "Investments - Equity Securities" ("ASC 321"). In August 2021, the Company made an investment of $ in an entity that hold investments in the plant-based protein drink manufacturing industry. The Company has determined they do not have significant influence over the investee. Pursuant to ASC 321, the Company has elected an alternate measurement to account for this investment at cost less any impairment with adjustments to fair value if there are observable price changes. This investment was sold in October 2023. The sale price was $, which is presented as a receivable on our balance sheet as of October 31, 2023. We also reported the gain of $ on our statement of operations for the year ended October 31, 2023.2,500,0003,150,000650,000~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):~~

~~:LEASES~~

~~Leases are accounted for under ASC 842. The Company determines if an arrangement is or contains a lease at inception. The Company's operating lease arrangements are comprised of real estate and facility leases. Right of use assets represent the Company's right to use the underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. Right of use assets and lease liabilities are recognized at the commencement date based on the present value of the lease payments over the lease term. As the Company's leases do not provide an implicit rate and the implicit rate is not readily determinable, the Company estimates its incremental borrowing rate based on the information available at the measurement date in determining the present value of the lease payments. Right of use assets also exclude lease incentives.~~

~~ACCOUNTING PRONOUCEMENTS ADOPTED~~

~~The Company follows the FASB Accounting Standard Update ("ASU") 2016-13, "Financial Instruments - Credit Losses (Topic 326)." This guidance requires entities to use a current expected credit loss impairment model rather than incurred losses. The Company considers factors such as credit quality, age of balances, historical experience and current and future economic conditions that may affect the Company's expectation of collectability in determining the allowance for credit losses. The standard became effective for the Company on November 1, 2023. The adoption of this new guidance did not have a material impact on the Company's consolidated financial statements and related disclosures.~~

~~:ACCOUNTING PRONOUCEMENTS NOT YET ADOPTED~~

~~In October 2023, the FASB issued ASU 2023-06, "Disclosure Improvements - Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative." This standard affects a wide variety of Topics in the Codification. The effective date for each amendment will be the date on which the SEC's removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective. Early adoption is prohibited. The Company does not expect the adoption of this standard to have a material impact on the Company's consolidated financial statements and related disclosures.~~

~~In November 2023, the FASB issued ASU 2023-07, "Segment Reporting - Improving Reportable Segment Disclosures (Topic 280)." The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses. The standard requires disclosure to include significant segment expenses that are regularly provided to the chief operating decision maker ("CODM"), a description of other segment items by reportable segment, and any additional measures of a segment's profit or loss used by the CODM when deciding how to allocate resources. The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods. This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted, and requires retrospective application to all prior periods presented in the financial statements. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.~~

~~In December 2023, the FASB issued ASU 2023-09, "Improvements to Income Tax Disclosures," a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entity's effective tax rate reconciliation as well as information on income taxes paid. The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_AccountingPoliciesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The entire disclosure for the basis of presentation and significant accounting policies concepts. Basis of presentation describes the underlying basis used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). Accounting policies describe all significant accounting policies of the reporting entity.~~

~~+ References~~

~~Reference 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_BasisOfPresentationAndSignificantAccountingPoliciesTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 159 R11.htm IDEA: XBRL DOCUMENT~~

~~INVENTORIES~~ *~~12 Months Ended~~*
~~Oct. 31, 2024~~
~~Inventory Disclosure [Abstract]~~ *~~INVENTORIES~~*
~~NOTE 3 - :INVENTORIES~~

~~Inventories at October 31, 2024, and 2023 consisted of the following:~~

	~~2024~~	~~2023~~
~~Packed coffee~~	~~$ 2,025,335~~	~~$ 3,582,935~~
~~Green coffee~~	~~11,252,118~~	~~13,151,993~~
~~Roaster parts~~	~~469,849~~	~~537,108~~
~~Packaging supplies~~	~~1,685,682~~	~~1,714,503~~
~~Totals~~	~~$15,705,984~~	~~$18,986,539~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_InventoryDisclosureAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The entire disclosure for inventory. Includes, but is not limited to, the basis of stating inventory, the method of determining inventory cost, the classes of inventory, and the nature of the cost elements included in inventory.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/330/tableOfContent~~

~~+ Details~~

~~Name:us-gaap_InventoryDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 160 R12.htm~~

~~IDEA: XBRL DOCUMENT~~

~~BUILDING, MACHINERY AND EQUIPMENT12 Months Ended~~

~~Oct. 31, 2024~~

~~Property, Plant and Equipment [Abstract] BUILDING, MACHINERY AND EQUIPMENT~~

~~NOTE 4 – :BUILDING, MACHINERY AND EQUIPMENT~~

~~Building machinery and equipment at October 31, 2024, and 2023 consisted of the following:~~

	~~Estimated Useful Life~~	~~2024~~	~~2023~~
~~Improvements~~	~~- years1530~~	~~$ 279,813~~	~~$ 233,766~~
~~Building~~	~~years31~~	~~900,321~~	~~900,321~~
~~Machinery and equipment~~	~~years7~~	~~8,673,925~~	~~8,587,858~~
~~Furniture and fixtures~~	~~years7~~	~~1,359,203~~	~~1,184,387~~
		~~11,213,262~~	~~10,906,332~~
~~Less, accumulated depreciation~~		~~7,991,397~~	~~7,411,882~~
		~~$3,221,865~~	~~$3,494,450~~

~~Depreciation expense totaled $ and $ for the years ended October 31, 2024, and 2023, respectively.579,515563,100~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The entire disclosure for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/360/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 6 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 7 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-7~~

~~+ Details~~

~~Name:us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~XML 161 R13.htm IDEA: XBRL DOCUMENT~~

~~ACCOUNTS PAYABLE AND ACCRUED EXPENSES12 Months Ended~~

~~Oct. 31, 2024~~

~~Payables and Accruals [Abstract] ACCOUNTS PAYABLE AND ACCRUED EXPENSES~~

~~NOTE 5 – :ACCOUNTS PAYABLE AND ACCRUED EXPENSES~~

~~Accounts payable and accrued expenses at October 31, 2024, and 2023 consisted of the following:~~

	~~2024~~	~~2023~~
~~Accounts payable~~	~~$ 2,944,905~~	~~$ 3,681,123~~
~~Purchase accruals~~	~~2,408,749~~	~~1,051,685~~
~~Other accruals~~	~~390,245~~	~~473,634~~
~~Totals~~	~~$5,743,899~~	~~$5,206,442~~

~~- Definition~~

~~The entire disclosure for accounts payable and accrued liabilities at the end of the reporting period.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 720 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483384/720-30-45-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

~~+ Details~~

~~Name:us-gaap_AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type: duration~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_PayablesAndAccrualsAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 162 R14.htm IDEA: XBRL DOCUMENT~~

~~LINE OF CREDIT~~ ~~12 Months Ended~~
~~Oct. 31, 2024~~
~~Debt Disclosure [Abstract] LINE OF CREDIT~~
~~NOTE 6 - :LINE OF CREDIT~~

~~On April 25, 2017 the Company and OPTCO (collectively referred to herein as the "Borrowers") entered into an Amended and Restated Loan and Security Agreement (the "A&R Loan Agreement") and Amended and Restated Loan Facility (the "A&R Loan Facility") with Sterling National Bank ("Sterling"), which consolidated (i) the financing agreement between the Company and Sterling, dated February 17, 2009, as modified, (the "Company Financing Agreement") and (ii) the financing agreement between Company, as guarantor, OPTCO and Sterling, dated March 10, 2015 (the "OPTCO Financing Agreement"), amongst other things.~~

~~On March 17, 2022, the Company reached an agreement for a new loan modification agreement and credit facility which extended the maturity date to . The facility was then approved for a two-year extension. All other terms of the A&R Loan Agreement and A&R Loan Facility remain the same.June 29, 2022~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~NOTE 6 - LINE OF CREDIT (cont'd):~~

~~On June 28, 2022, the Company reached an agreement for a new loan modification agreement and credit facility with Webster. The terms of the new agreement, among other things: (i) provided for a new maturity date of , and (ii) changed the interest rate per annum to SOFR plus % (with such an interest rate not to be lower than %). Interest rate at October 31, 2024, was %. All other terms of the A&R Loan Agreement and A&R Loan Facility remained the same. The credit facility is $. The unused line of credit as of October 31, 2024, was $. The collateral related to the outstanding debt is all assets of the company.June 30, 20241.753.507.0214,000,00014,000,000~~

~~The Company is required to maintain certain financial covenants with respect to the A&R Loan Agreement. The Company was not in compliance with such requirements as of October 31, 2023. The Company received a waiver from the lender on May 24, 2024 for all past defaults. The A&R Loan Agreement was also modified on March 15, 2023 to, among other things: (i) provide for a requirement for subordination agreements, if necessary, (ii) change the terms of transactions with affiliates from a dollar limitation to allowable in the ordinary course of business, and (iii) established a new covenant for a fixed charge coverage ratio.~~

~~On June 27, 2024, the Borrowers entered into the Tenth Loan Modification Agreement with Webster which amended the A&R Loan Agreement to, among other things: (i) provide for a new loan maturity date of , (ii) provide that the applicable margin requirement for any revolving loan outstanding under the A&R Loan Agreement to %, (iii) provide that the maximum facility amount shall be $ and (iv) to adjust certain definitions and terms related to the borrowing base and leverage ratios applicable to the A&R Loan Agreement.June 29, 20252.2510,000,000~~

~~Each of the A&R Loan Facility and A&R Loan Agreement contains covenants, subject to certain exceptions, that place annual restrictions on the Borrowers' operations, including covenants relating to debt restrictions, capital expenditures, indebtedness, minimum deposit restrictions, tangible net worth, net profit, leverage, employee loan restrictions, dividend and repurchase restrictions (common stock and preferred stock), and restrictions on intercompany transactions. The outstanding balance on the Company's line of credit was $ and $ as of October 31, 2024, and October 31, 2023, respectively.09,620,000~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_DebtDisclosureAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~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.~~

~~+ References~~

~~Reference 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 163 R15.htm IDEA: XBRL DOCUMENT***~~

~~***INCOME TAXES***~~	~~***12 Months Ended***~~
	~~***Oct. 31, 2024***~~
~~***Income Tax Disclosure [Abstract]***~~	~~***INCOME TAXES***~~

~~***NOTE 7 - :INCOME TAXES***~~

~~***The Company's provision (benefit) for income taxes in 2024 and 2023 consisted of the following:***~~

	~~2024~~	~~2023~~
~~Current~~		
~~Federal~~	~~$ 82,332~~	~~$ -~~
~~State and local~~	~~18,544~~	~~-~~
	~~100,876~~	~~-~~
~~Deferred~~		
~~Federal~~	~~611,317~~	~~(223,120)~~
~~State and local~~	~~137,692~~	~~(45,100)~~
	~~749,009~~	~~(268,220)~~
~~Provision (benefit) for income taxes~~	~~$849,885~~	~~$(268,220)~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~NOTE 7 - INCOME TAXES (cont'd):~~

~~A reconciliation of the difference between the expected income tax rate using the statutory U.S. federal tax rate and the Company's effective tax rate is as follows:~~

	~~2024~~	~~2023~~
~~Expense (Benefit) from for tax at the federal statutory rate~~	~~$ 644,259~~	~~$ (231,797)~~
~~Goodwill impairment~~	~~-~~	~~-~~
~~Other permanent differences~~	~~23,718~~	~~(51,500~~
~~Return to provision~~	~~29,959~~	~~51,500~~
~~Deferred Tax change in effective rate~~	~~6,838~~	
~~State and local tax, net of federal~~	~~145,112~~	~~(36,423)~~
~~Expense (Benefit from) income taxes~~	~~$849,885~~	~~$(268,220)~~
~~Effective income tax rate~~	~~28%~~	~~25%~~

~~The tax effects of the temporary differences that give rise to the deferred tax assets and liabilities as of October 31, 2024 and 2023 are as follows:~~

	~~2024~~	~~2023~~
~~Deferred tax assets:~~		
~~Accounts receivable~~	~~$ 37,051~~	~~$ 34,539~~
~~Unrealized loss~~	~~-~~	~~-~~
~~Deferred rent~~	~~942~~	~~28,483~~
~~Deferred compensation~~	~~31,233~~	~~28,908~~
~~Net operating loss~~	~~503,413~~	~~1,039,047~~
~~Stock-based compensation~~	~~645,892~~	~~602,107~~
~~Inventory~~	~~93,879~~	~~105,794~~
~~Total deferred tax asset~~	~~1,312,410~~	~~1,838,878~~
~~Deferred tax liabilities:~~		
~~Intangible assets acquired~~	~~95,347~~	~~70,021~~
~~Unrealized gain~~	~~132,625~~	~~-~~
~~Buildings, machinery and equipment~~	~~492,040~~	~~427,450~~
~~Total deferred tax liabilities~~	~~720,012~~	~~497,471~~
~~Net deferred tax asset~~	~~$592,398~~	~~$1,341,407~~

~~A valuation allowance was not provided at October 31, 2024 or 2023. In assessing the realizability of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences become deductible. Management considers the scheduled reversal of deferred tax liabilities, projected future taxable income, and tax planning strategies in making this assessment.~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~NOTE 7 - INCOME TAXES (cont'd):~~

~~Based upon the level of historical taxable income and projections for future taxable income over the periods in which the deferred tax assets are expected to be deductible, management believes it is more likely than not the Company will realize the benefits of these deductible differences. The amount of the deferred tax asset considered realizable, however, could be reduced in the near term if estimates of future taxable income are reduced.~~

~~As of October 31, 2024 and 2023, the Company did t have any unrecognized tax benefits or open tax positions. The Company's practice is to recognize interest and/or penalties related to income tax matters in income tax expense. As of October 31, 2024, and 2023, the Company had accrued interest or penalties related to income taxes. The Company currently has no federal or state tax examinations in progress.~~nono

~~The Company files a U.S. federal income tax return and California, Colorado, Connecticut, Florida, Idaho, Illinois, Kansas, Louisiana, Michigan, Massachusetts, Montana, New Jersey, New York, New York City, Oregon, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, and Virginia state tax returns. The Company's federal income tax return is no longer subject to examination by the federal taxing authority for years before fiscal 2021. The Company's California, Colorado and New Jersey and Texas income tax returns are no longer subject to examination by their respective taxing authorities for the years before fiscal 2021. The Company's Oregon, New York, Kansas, South Carolina, Rhode Island, Connecticut and Michigan income tax returns are no longer subject to examination by their respective taxing authorities for the years before fiscal 2021.~~

~~As of October 31, 2024, and 2023, the Company had cumulative net operating loss carryforwards of approximately $1,956,523 and $3,524,744 respectively, $ 153,235of which begin to expire in 2038 and $ of the net operating loss carryforwards that do not expire1,803,288. In accordance with Section 382 of the Internal Revenue code, the usage of $153,235 of the Company's net operating loss carryforwards is subject to an annual limitation of $60,469, the remaining operating loss carryforwards of $1,803,288 have no such limitations. These net operating loss carryforwards may be further limited in the event of a change in ownership.~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The entire disclosure for income tax.~~

~~+ References~~

~~Reference 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 164 R16.htm~~

~~IDEA: XBRL DOCUMENT~~

~~COMMITMENTS AND CONTINGENCIES12 Months Ended~~

~~Oct. 31, 2024~~

~~Commitments and Contingencies Disclosure [Abstract] COMMITMENTS AND CONTINGENCIES~~

~~NOTE 8 - :COMMITMENTS AND CONTINGENCIES~~

~~The Company has a 401(k) Retirement Plan, which covers all the full-time employees who have completed one year of service and have reached their 21 birthday. The Company matches 100% of the aggregate salary reduction contribution up to the first 3% of compensation and 50% of aggregate contribution of the next 2% of compensation.st Contributions to the plan aggregated $63,095 and $80,994 for the years ended October 31, 2024, and 2023, respectively.~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The entire disclosure for commitments and contingencies.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 405 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405-30/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContentReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478522/954-440-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 440 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/440/tableOfContent~~

~~+ Details~~

~~Name:us-gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~XML 165 R17.htm IDEA: XBRL DOCUMENT~~

~~LEASES~~ ~~12 Months Ended~~
~~Oct. 31, 2024~~
~~Leases LEASES~~
~~NOTE 9 - :LEASES~~

~~The following summarizes the Company's operating leases:~~

~~2024 2023 Right-of-use operating lease assets $ 1,166,537 $ 2,696,159 Current lease liability 307,364 255,625 Non-current lease liability 865,668 2,974,579 Total lease liability $1,173,032 $3,230,204~~

~~The amortization of the right-of-use asset for the years ended October 31, 2024 and 2023 was $ and $, respectively.~~315,414322,030

~~Weighted average remaining lease term~~ ~~3.76~~

~~Weighted average discount rate 6.4%~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~NOTE 9 – LEASES (cont'd):~~

~~Maturities of lease liabilities by year for our operating leases are as follows:~~

~~2025 $ 371,784 2026 355,024 2027 303,562 2028 226,990 2029 66,619 Thereafter - Total lease payments $1,323,979 Less: imputed interest (150,947) Present value of operating lease liabilities $1,173,032~~

~~and $for the years ended October 31, 2024, and 2023, respectively. Variable lease payments were $ and $ during the years ended October 31, 2024, and 2023, respectively. Operating lease costs were $ and $ for the years ended October 31, 2024, and 2023, respectively.~~

~~The aggregate cash payments under these leasing agreements were $~~288,202429,027 131,490105,568426,200475,346

~~In May 2024, the Company modified its existing lease agreement pertaining to a portion of its office facility. The Company wrote off $ in right-of-use assets and $ lease liability associated with this agreement, resulting in a gain on extinguishment of lease of $. On May 1, 2024, the Company entered into an amended lease agreement for the remaining portion of its office facility in Staten Island, NY, which changed the lease modification date to April 30, 2029. The amended lease commenced on May 1, 2024. The Company recognized a right-of-use asset and lease liability associated with this modified agreement of $. As a result of the modification, the Company decreased its right-of-use asset by $ and lease liability by $ as of July 31, 2024.~~1,848,0322,058,599210,567547,9751,300,0571,510,624

~~As of October 31, 2024, the Company was reasonably certain that the option to extend the Sonofresco lease would be exercised through December 2026. As a result, the Company increased its right-of-use asset and~~

~~*lease liability by approximately $ as of October 31, 2024.85,000*~~

~~***- References***~~

~~***No definition available.***~~

~~***+ Details***~~

~~***Name:JVA_DisclosureLeasesAbstract Namespace Prefix:JVA_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration***~~

~~***- Definition***~~

~~***The entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability.***~~

~~***+ References***~~

~~***Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/842-20/tableOfContent***~~

~~***+ Details***~~

~~***Name:us-gaap_LesseeOperatingLeasesTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 166 R18.htm***~~
~~***IDEA: XBRL DOCUMENT***~~
~~***RELATED PARTY TRANSACTIONS12 Months Ended***~~
~~***Oct. 31, 2024***~~
~~***Related Party Transactions [Abstract] RELATED PARTY TRANSACTIONS***~~
~~***NOTE 10 - :RELATED PARTY TRANSACTIONS***~~

~~***In January 2005, the Company established the "Coffee Holding Co., Inc. Non-Qualified Deferred Compensation Plan." Currently, there is only one participant in the plan: the Company's Chief Executive Officer. Within the plan guidelines, this employee is deferring a portion of his current salary and bonus. The assets are held in a separate trust. The deferred compensation payable represents the liability due to the Chief Executive Officer of the Company. The assets were $ and $ as of October 31, 2024, and October 31, 2023, respectively, and are included in Deposits and other assets in the accompanying balance sheets. The deferred compensation liability at October 31, 2024 and October 31, 2023 was $ and $, respectively.121,386120,523121,386120,523***~~

~~***- References***~~

~~***No definition available.***~~

~~***+ Details***~~

~~***Name:us-gaap_RelatedPartyTransactionsAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration***~~

~~***- Definition***~~

~~***The entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates.***~~

~~***+ References***~~

~~***Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 7: 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)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 8: 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)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 9: 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)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/850/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-6Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1***~~

~~+ Details~~

~~Name:us-gaap_RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML~~

~~167 R19.htm IDEA: XBRL DOCUMENT~~

~~STOCKHOLDERS' EQUITY12 Months Ended~~
~~Oct. 31, 2024~~

~~Equity [Abstract] STOCKHOLDERS' EQUITY~~

~~NOTE 11 - :STOCKHOLDERS' EQUITY~~

- ~~a.. The Company utilizes the cost method of accounting for treasury stock. The cost of reissued shares is determined under the last-in, first-out method. The Company did not purchase any shares during the years ended October 31, 2024 and 2023.~~ Treasury Stock

~~b. . The Company has an incentive stock plan, the 2013 Equity Compensation Plan (the "2013 Plan"), and on April 19, 2019, has granted stock options to employees, officers and non-employee directors from the 2013 Plan each with an exercise price of $. Options granted under the 2013 Plan may be Incentive Stock Options or Nonqualified Stock Options, as determined by the Administrator at the time of grant. During the year ended October 31, 2024, stock options were forfeited. options were granted or expired during the years ended October 31, 2024. options were granted, forfeited or expired during the years ended October 31, 2023. As of October 31, 2024, and October 31, 2023, and , were exercisable, respectively.Stock Options1,000,0005.4379,000NoNo921,0001,000,000~~

~~The Company recorded stock-based compensation expense for the year ended October 31, 2024 and 2023, as all stock option awards were fully vested as of the beginning of the reporting period.no~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_EquityAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The entire disclosure for equity.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards~~

~~***Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-6Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480237/815-40-50-6Reference 8: 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 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(e)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/505/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 16 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-16Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18***~~

~~+ Details~~
~~Name:us-gaap_StockholdersEquityNoteDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 168 R20.htm IDEA: XBRL DOCUMENT~~
~~CONCENTRATION OF CREDIT RISK12 Months Ended~~
~~Oct. 31, 2024~~
~~Risks and Uncertainties [Abstract] CONCENTRATION OF CREDIT RISK~~
~~NOTE 12 – CONCENTRATION OF CREDIT RISK~~

~~The Company had one customer in fiscal year 2024 that individually exceeded 10% of consolidated net sales. Net sales to this one customer were approximately % of consolidated net sales or $ million.129.2~~

~~- Definition~~

~~The entire disclosure for any concentrations existing at the date of the financial statements that make an entity vulnerable to a reasonably possible, near-term, severe impact. This disclosure informs financial statement users about the general nature of the risk associated with the concentration, and may indicate the percentage of concentration risk as of the balance sheet date.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 275 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/275/tableOfContent~~

~~+ Details~~

~~Name:us-gaap_ConcentrationRiskDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_RisksAndUncertaintiesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 169 R21.htm IDEA: XBRL DOCUMENT~~

~~SUBSEQUENT EVENTS12 Months Ended~~
~~Oct. 31, 2024~~
~~Subsequent Events [Abstract] SUBSEQUENT EVENTS~~
~~NOTE 13 – :SUBSEQUENT EVENTS~~

~~The Company evaluated subsequent events and transactions that occurred after the balance sheet date up to the date that the financial statements were issued. Other than as described below, the Company did not identify any subsequent events that would have required adjustment or disclosure in the financial statements.~~

~~In November 2024, the Company purchased the remaining assets of Empire Coffee Company for $ in a Uniform Commercial Code (“UCC”) Chapter 9 sale (“Second Empire” acquisition). The assets purchased consisted of accounts receivable, inventories and equipment. Second Empire will operate as a % wholly owned subsidiary of Coffee Holding.825,000100~~

~~In connection with this transaction, Coffee Holding entered into a four-year lease with 21 Grace Church Street Realty LLC for the existing property at 21 Grace Church Street, Port Chester, NY 10573 where Empire Coffee has its offices and production facility.~~

~~Operations of Second Empire will include roasting and packing for current Coffee Holding customers as well as customers of Empire Coffee.~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_SubsequentEventsAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/855/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483399/855-10-50-2~~

~~+ Details~~

~~Name:us-gaap_SubsequentEventsTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 170 R22.htm IDEA: XBRL DOCUMENT~~

~~SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies)12 Months Ended~~
~~Oct. 31, 2024~~
~~Accounting Policies [Abstract] BASIS OF PRESENTATION~~
~~:BASIS OF PRESENTATION~~

~~The consolidated financial statements include the accounts of the Company, Organic Products Trading Company, LLC (“OPTCO”), Sonofresco LLC (“SONO”), and Comfort Foods, Inc. (“CFI”). All inter-company balances and transactions have been eliminated in consolidation. The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and comply with SEC reporting requirements.~~

~~USE OF ESTIMATES~~
~~:USE OF ESTIMATES~~

~~The preparation of the Company’s financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Significant estimates include depreciable lives for long-lived assets, and valuation of indefinitely lived intangible assets impairment testing. These estimates may be adjusted as more current information becomes available, and any adjustment could have a significant impact on recorded amounts.~~

~~CASH AND CASH EQUIVALENTS~~
~~:CASH AND CASH EQUIVALENTS~~

~~Cash and cash equivalents consists primarily of unrestricted cash on deposit and securities with an original maturity of 3 months or less at financial institutions and brokerage firms.~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont’d):~~
~~ACCOUNTS RECEIVABLE~~
~~:ACCOUNTS RECEIVABLE~~

~~Trade accounts receivable are stated at the amount the Company expects to collect. The Company maintains allowances for credit losses for estimated losses resulting from the inability of its customers to make required payments. Management considers the following factors when determining the collectability of specific customer accounts: customer credit-worthiness, past transaction history with the customer, current customer conditions, reasonable forecasts, current economic industry trends, and changes in customer payment terms. Past due balances over 60 days and other higher risk amounts are reviewed individually for collectability. If the financial condition of the Company’s customers were to deteriorate, adversely affecting their ability to make payments, additional allowances would be required. Based on management’s assessment, the Company provides for estimated credit losses through a charge to earnings and a credit to a valuation allowance. Balances that remain outstanding after the Company has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.~~

~~The reserve for sales discounts represents the estimated discount that customers will take upon payment. The reserve for other allowances represents the estimated amount of returns, slotting fees and volume based discounts estimated to be incurred by the Company from its customers. The allowances are summarized as follows:~~

	2024	2023
Allowance for credit losses	$ 65,000	$ 65,000
Reserve for other allowances	35,000	35,000
Reserve for sales discounts	44,000	44,000
Totals	$144,000	$144,000

~~INVENTORIES~~
~~:INVENTORIES~~

~~Inventories are stated at the lower of cost (first in, first out basis) or net realizable value, including provisions for obsolescence commensurate with known or estimated exposures. There are reserves for obsolescence as of October 31, 2024, and 2023.no~~

~~BUILDING, MACHINERY AND EQUIPMENT~~
~~:BUILDING, MACHINERY AND EQUIPMENT~~

~~Building, machinery and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful lives of the assets. Purchases of buildings, machinery and equipment and additions and betterments which substantially extend the useful life of an asset are capitalized at cost. Expenditures which do not materially prolong the normal useful life of an asset are charged to operations as incurred. The Company also provides for amortization of leasehold improvements which are depreciated over the shorter of the useful life of the improvement or the lease term.~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):~~

~~COMMODITIES HELD BY BROKER~~

~~: COMMODITIES HELD BY BROKER~~

~~The commodities held at broker represent the market value of the Company's trading account, which consists of option and future contracts for coffee held with a brokerage firm. The Company uses options and futures contracts, which are not designated or qualifying as hedging instruments, to partially hedge the effects of fluctuations in the price of green coffee beans. Options and futures contracts are level 1 investments recognized at fair value in the consolidated financial statements with current recognition of gains and losses on such positions. The Company's accounting for options and futures contracts may impact earnings volatility in any particular period. We record all open contract positions on our consolidated balance sheets at fair value in the due from and due to broker line items and typically do not offset these assets and liabilities.~~

~~The Company classifies its options and future contracts as trading securities and accordingly, unrealized holding gains and losses are included in the statement of operations as a component of cost of sales.~~

~~The Company recorded realized and unrealized gains and losses on these contracts as follows:~~

~~Year Ended October 31,~~	~~2024~~	~~2023~~
~~Gross realized gains~~	~~$ 1,968,168~~	~~$ 1,034,966~~
~~Gross realized (losses)~~	~~(1,005,616)~~	~~(1,603,746)~~
~~Unrealized gains (losses)~~	~~617,902~~	~~758,024~~
~~Total~~	~~$1,580,454~~	~~$189,244~~

~~CUSTOMER LIST AND RELATIONSHIPS~~

~~:CUSTOMER LIST AND RELATIONSHIPS~~

~~Customer list and relationships consist of a specific customer lists and customer contracts obtained by the Company in the acquisition of OPTCO, Comfort Foods and Sonofresco which are being amortized on the straight-line method over their estimated useful life of twenty years. Amortization expense for the years ended October 31, 2024, and 2023 was $.~~30,500

~~TRADEMARKS~~

~~:TRADEMARKS~~

~~The Company has determined that its trademarks, which consist of product lines, trade names and packaging designs have indefinite useful lives. Trademarks are tested for impairment at least annually or when circumstances indicate that the carrying amount of the trademarks exceed fair value. The Company performs its annual impairment test on October 31 of each year by first performing a qualitative assessment to determine if it is more likely than not that the carrying amounts exceed the fair values. Depending on the outcome of our qualitative assessment, we may perform a quantitative assessment to determine if the carrying amounts exceed the fair values on the assessment date.~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):~~

~~During the years ended October 31, 2024 and 2023, the Company's management concluded that impairment charge was necessary during the years then ended.~~no

~~IMPAIRMENT OF LONG-LIVED ASSETS~~

~~:IMPAIRMENT OF LONG-LIVED ASSETS~~

~~The Company assesses the impairment of long-lived assets used in operations, primarily buildings, machinery and equipment as well as intangible assets subject to amortization, when events and circumstances indicate that the carrying value amounts of these assets might not be recoverable. For purposes of evaluating the recoverability of buildings, machinery and equipment and amortizable intangible assets, the undiscounted cash flows estimated to be generated by those assets are compared to the carrying amounts of those assets. If and when the carrying amounts of the assets exceed the undiscounted cashflows, then the related assets will be written down to fair value, if less. During the years ended October 31, 2024 and 2023, the Company recorded impairment charges of its amortizable intangible assets, buildings, machinery and equipment.~~no

~~ADVERTISING~~

~~:ADVERTISING~~

~~The Company expenses the cost of advertising and promotion as incurred. Advertising costs charged to operations totaled $ and $ for the years ended October 31, 2024 and 2023, respectively.~~32,45535,369

~~INCOME TAXES~~

~~:INCOME TAXES~~

~~The Company accounts for income taxes pursuant to the asset and liability method which requires deferred income tax assets and liabilities to be computed for temporary differences between the financial statement and tax basis of assets and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. The income tax provision or benefit is the tax incurred for the period plus or minus the change during the period in deferred tax assets and liabilities.~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):~~

~~(LOSS) EARNINGS PER SHARE~~

~~:(LOSS) EARNINGS PER SHARE~~

~~Basic (loss) earnings per common share was computed by dividing net (loss) income by the sum of the weighted-average number of common shares outstanding. Diluted (loss) earnings per common share is computed by dividing the net (loss) income by the weighted-average number of common shares outstanding plus the dilutive effect of common shares issuable upon exercise of potential sources of dilution. The Company has options outstanding which have not been included in the calculation of diluted (loss) earnings per share because they are anti-dilutive.~~921,000

~~The weighted average common shares outstanding used in the computation of basic and diluted (loss) earnings per share were for the years ended October 31, 2024 and 2023.~~5,708,599

~~FAIR VALUE OF FINANCIAL INSTRUMENTS~~

~~:FAIR VALUE OF FINANCIAL INSTRUMENTS~~

~~The carrying amounts of cash, accounts receivable, notes due to/(from) broker and accounts payable approximate fair value because of the short-term nature of these instruments. The carrying amount of the bank line of credit approximates fair value because the debt is based on current rates at which the Company could borrow funds with similar remaining maturities. Fair value estimates are made at a specific point in time, based on relevant market information about the financial instruments when available. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.~~

~~The Company measures fair value as required by Accounting Standards Codification ("ASC") Topic 820 "Fair Value Measurements and Disclosures" ("ASC Topic 820"). ASC Topic 820 defines fair value, establishes a framework and gives guidance regarding the methods used for measuring fair value, and expands disclosures about fair value measurements. ASC Topic 820 clarifies that fair value is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, there exists a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:~~

~~A)Level 1 - unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access as of the measurement date.~~ ~~B)Level 2 - inputs other than quoted prices included within Level 1 that are directly observable for the asset or liability or indirectly observable through corroboration with observable market data.~~ ~~C)Level 3 - unobservable inputs for the asset or liability only used when there is little, if any, market activity for the asset or liability at the measurement date.~~

~~The hierarchy requires the Company to use observable market data, when available, and to minimize the use of unobservable inputs when determining fair value.~~

~~COFFEE HOLDING CO., INC. AND SUBSIDIARIES~~
~~NOTES TO CONSOLIDATED FINANCIAL STATEMENTS~~
~~OCTOBER 31, 2024 AND 2023~~

~~NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):~~

~~REVENUE RECOGNITION~~

~~REVENUE RECOGNITION:~~

~~The Company recognizes revenue in accordance with the five-step model as prescribed by the Financial Accounting Standards Board ("FASB") Accounting Codification ("ASC") Topic 606 ("ASC 606") in which the Company evaluates the transfer of promised goods or services and recognizes revenue when its customer obtains control of promised goods or services in an amount that reflects the consideration which the Company expects to be entitled to receive in exchange for those goods or services. To determine revenue recognition for the arrangements that the Company determines are within the scope of ASC 606, the Company performs the following five steps: (1) identify the contract(s) with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract and (5) recognize revenue when (or as) the entity satisfies a performance obligation.~~

~~The following table presents revenues by product line for the years ended October 31, 2024 and 2023.~~

~~SCHEDULE OF REVENUE~~

	~~2024~~	~~2023~~
~~Green~~	~~$ 31,177,003~~	~~$ 30,582,179~~
~~Packaged~~	~~47,385,295~~	~~37,591,225~~
~~Totals~~	~~$78,562,298~~	~~$68,173,404~~

~~Revenue for these product lines is recognized upon shipment to the customer.~~

~~SHIPPING AND HANDLING FEES AND COSTS~~

~~:SHIPPING AND HANDLING FEES AND COSTS~~

~~Revenue earned from shipping and handling fees is reflected in net sales. Costs associated with shipping product to customers aggregating approximately $ and $ for the years ended October 31, 2024 and 2023, respectively, is included in cost of sales.~~2,700,0002,539,000

~~CONCENTRATION OF RISK~~

~~:CONCENTRATION OF RISK~~

~~Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash deposits at financial institutions and brokerage firms.~~

~~Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At October 31, 2024 and 2023, the Company had approximately $ and $ in excess of FDIC insured~~

~~*limits, respectively.780,0002,092,000*~~

~~*The accounts at the brokerage firm contain cash and securities. Balances are insured up to $, with a limit of $ for cash, by the Securities Investor Protection Corporation (SIPC).500,000100,000*~~

~~***COFFEE HOLDING CO., INC. AND SUBSIDIARIES***~~
~~***NOTES TO CONSOLIDATED FINANCIAL STATEMENTS***~~
~~***OCTOBER 31, 2024 AND 2023***~~

~~***NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):***~~
~~***EQUITY METHOD OF ACCOUNTING***~~
~~***:EQUITY METHOD OF ACCOUNTING***~~

~~*Investee companies that are not consolidated, but over which the Company exercises significant influence, are accounted for under the equity method of accounting. Whether or not the Company exercises significant influence with respect to an Under the equity method of accounting, an Investee company's accounts are not reflected within the Company's consolidated Balance Sheets and consolidated Statements of Operations; however, the Company's share of the earnings or losses of the Investee company is reflected in the caption "Loss from equity method investments" in the consolidated Statements of Operations. The Company's carrying value in an equity method Investee company is reflected in the caption "Equity method investments" in the Company's consolidated Balance Sheets.Investee depends on an evaluation of several factors including, among others, representation on the Investee company's board of directors and ownership level, which is generally a 20% to 50% interest in the voting securities of the Investee company.*~~

~~*The Company's equity method investments consist of the following:*~~

- ~~*(1)% interest in Healthwise Gourmet Coffees, LLC, a distributor of low acidity coffees. The initial investment in this company amounted to $. The loss recognized amounted to $ and $ for the years ended October 31, 2024 and 2023, respectively. The carrying amount of this investment as presented on the consolidated balance sheet at October 31, 2024 and 2023 was $ and $, respectively.20100,0002516,92539,65139,676*~~

~~***INVESTMENTS - OTHER***~~
~~***:INVESTMENTS - OTHER***~~

~~*Investment - other represent investments made by the Company that do not qualify as equity method investments as the Company cannot exercise significant influence over the target. The Company accounts for these investments in accordance with ASC Topic 321 "Investments - Equity Securities" ("ASC 321"). In August 2021, the Company made an investment of $ in an entity that hold investments in the plant-based protein drink manufacturing industry. The Company has determined they do not have significant influence over the investee. Pursuant to ASC 321, the Company has elected an alternate measurement to account for this investment at cost less any impairment with adjustments to fair value if there are observable price changes. This investment was sold in October 2023. The sale price was $, which is presented as a receivable on our balance sheet as of October 31, 2023. We also reported the gain of $ on our statement of operations for the year ended October 31, 2023.2,500,0003,150,000650,000*~~

~~***COFFEE HOLDING CO., INC. AND SUBSIDIARIES***~~
~~***NOTES TO CONSOLIDATED FINANCIAL STATEMENTS***~~
~~***OCTOBER 31, 2024 AND 2023***~~

~~***NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd):***~~
~~***LEASES***~~
~~***:LEASES***~~

~~*Leases are accounted for under ASC 842. The Company determines if an arrangement is or contains a lease at inception. The Company's operating lease arrangements are comprised of real estate and facility leases. Right of use assets represent the Company's right to use the underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. Right of use assets and lease liabilities are recognized at the commencement date based on the present value of the lease payments over the lease term. As the Company's leases do not provide an implicit rate and the implicit rate is not readily determinable, the Company estimates its incremental borrowing rate based on the information available at the measurement date in determining the present value of the lease payments. Right of use assets also exclude lease incentives.*~~

~~***ACCOUNTING PRONOUCEMENTS ADOPTED***~~
~~***ACCOUNTING PRONOUCEMENTS ADOPTED***~~

~~*The Company follows the FASB Accounting Standard Update ("ASU") 2016-13, "Financial Instruments - Credit Losses (Topic 326)." This guidance requires entities to use a current expected credit loss impairment model rather than incurred losses. The Company considers factors such as credit quality, age of balances, historical experience and current and future economic conditions that may affect the Company's expectation of collectability in determining the allowance for credit losses. The standard became effective for the Company on November 1, 2023. The adoption of this new guidance did not have a material impact on the Company's consolidated financial statements and related disclosures.*~~

~~***ACCOUNTING PRONOUCEMENTS NOT YET ADOPTED***~~
~~***:ACCOUNTING PRONOUCEMENTS NOT YET ADOPTED***~~

~~*In October 2023, the FASB issued ASU 2023-06, "Disclosure Improvements - Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative." This standard affects a wide variety of Topics in the Codification. The effective date for each amendment will be the date on which the SEC's removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective. Early adoption is prohibited. The Company does not expect the adoption of this standard to have a material impact on the Company's consolidated financial statements and related disclosures.*~~

~~*In November 2023, the FASB issued ASU 2023-07, "Segment Reporting - Improving Reportable Segment Disclosures (Topic 280)." The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses. The standard requires disclosure to include significant segment expenses that are regularly provided to the chief operating decision maker ("CODM"), a description of other segment items by reportable segment, and any additional measures of a segment's profit or loss used by the CODM when deciding how to allocate resources. The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods. This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted, and requires retrospective application to all prior periods presented in the financial statements. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.*~~

~~*In December 2023, the FASB issued ASU 2023-09, "Improvements to Income Tax Disclosures," a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entity's effective tax rate reconciliation as well as information on income taxes paid. The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.*~~

~~***- Definition***~~

~~***Accounting Pronoucements Adopted [Policy Text Block]***~~

~~***+ References***~~

~~***No definition available.***~~

~~***+ Details***~~
~~***Name:JVA_AccountingPronoucementsAdoptedPolicyTextBlock Namespace Prefix:JVA_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration***~~

~~***- Definition***~~

~~***Commodities Held By Broker [Policy Text Block]***~~

~~***+ References***~~

~~***No definition available.***~~

~~***+ Details***~~
~~***Name:JVA_CommoditiesHeldByBrokerPolicyTextBlock Namespace Prefix:JVA_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration***~~

~~***- Definition***~~

~~***Customer List And Relationships [Policy Text Block]***~~

~~***+ References***~~

~~***No definition available.***~~

~~***+ Details***~~
~~***Name:JVA_CustomerListAndRelationshipsPolicyTextBlock Namespace Prefix:JVA_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration***~~

~~***- Definition***~~

~~***Shipping And Handling Fees And Costs [Policy Text Block]***~~

~~***+ References***~~

~~***No definition available.***~~

~~***+ Details***~~
~~***Name:JVA_ShippingAndHandlingFeesAndCostsPolicyTextBlock Namespace Prefix:JVA_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration***~~

~~***- References***~~

~~***No definition available.***~~

~~***+ Details***~~

~~Name:us-gaap_AccountingPoliciesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for advertising cost.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 35 -Topic 720 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483406/720-35-50-1~~

~~+ Details~~

~~Name:us-gaap_AdvertisingCostsPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS).~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-1~~

~~+ Details~~

~~Name:us-gaap_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for credit risk.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 825 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478898/942-825-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1~~

~~+ Details~~

~~Name:us-gaap_ConcentrationRiskCreditRisk Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2~~

~~+ Details~~

~~Name:us-gaap_EarningsPerSharePolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for equity method of accounting for investments and other interests. Investment includes, but is not limited to, unconsolidated subsidiary, corporate joint venture, noncontrolling interest in real estate venture, limited partnership, and limited liability company. Information includes, but is not limited to, ownership percentage, reason equity method is or is not considered appropriate, and accounting policy election for distribution received.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 21D -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-21D~~

~~+ Details~~

~~Name:us-gaap_EquityMethodInvestmentsPolicy Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for determining the fair value of financial instruments.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 825 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-1~~

~~+ Details~~

~~Name:us-gaap_FairValueOfFinancialInstrumentsPolicy Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for goodwill and intangible assets. This accounting policy also may address how an entity assesses and measures impairment of goodwill and intangible assets.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-30/tableOfContentReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-20/tableOfContent~~

~~+ Details~~

~~Name:us-gaap_GoodwillAndIntangibleAssetsPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 5.CC) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480091/360-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 05 -Paragraph 4 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482338/360-10-05-4~~

~~+ Details~~

~~Name:us-gaap_ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type: duration~~

~~- Definition~~

~~Disclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-20Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(h)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-1~~

~~+ Details~~

~~Name:us-gaap_IncomeTaxPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483489/210-10-50-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 330 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478411/912-330-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/330/tableOfContentReference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-4Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Subparagraph (a) -SubTopic 10 -Topic 270 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482989/270-10-45-6~~

~~+ Details~~

~~Name:us-gaap_InventoryPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for investment in financial asset.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(3)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 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(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -~~

~~Subparagraph (SX 210.6-03(f)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 12 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-12Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 19 -Subparagraph (2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-19~~

~~+ Details~~

~~Name:us-gaap_InvestmentPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for leasing arrangement entered into by lessee.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-1~~

~~+ Details~~

~~Name:us-gaap_LesseeLeasesPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure 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.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type: duration~~

~~- Definition~~

~~Disclosure of accounting policy for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 6 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-1~~

~~+ Details~~

~~Name:us-gaap_PropertyPlantAndEquipmentPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for revenue from contract with customer.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Disclosure of accounting policy for accounts receivable.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-6Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481569/310-20-50-1Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-15Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11B~~

~~+ Details~~

~~Name:us-gaap_TradeAndOtherAccountsReceivablePolicy Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Disclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-9Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 11 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 12 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-12Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-8~~

~~+ Details~~

~~Name:us-gaap_UseOfEstimates Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 171 R23.htm IDEA: XBRL DOCUMENT~~

~~SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Tables)12 Months Ended~~
~~Oct. 31, 2024~~
~~Accounting Policies [Abstract]~~ ~~SCHEDULE OF ACCOUNTS RECEIVABLE~~

~~2024 2023 Allowance for credit losses - $ 65,000 - - $ 65,000 Reserve for other allowances 35,000 35,000 Reserve for sales discounts 44,000 44,000 Totals $144,000 $144,000~~ ~~SCHEDULE OF REALIZED AND UNREALIZED GAINS AND LOSSES ON CONTRACTS~~

~~The Company recorded realized and unrealized gains and losses on these contracts as follows:~~

~~Year Ended October 31, 2024 2023 Gross realized gains - $ 1,968,168 - - $ 1,034,966 Gross realized (losses) (1,005,616) (1,603,746) Unrealized gains (losses) 617,902 758,024 Total $1,580,454 $189,244~~ ~~SCHEDULE OF REVENUE~~

~~The following table presents revenues by product line for the years ended October 31, 2024 and 2023.~~

~~SCHEDULE OF REVENUE~~

	~~2024~~	~~2023~~
~~Green~~	~~$ 31,177,003~~	~~$ 30,582,179~~
~~Packaged~~	~~47,385,295~~	~~37,591,225~~
~~Totals~~	~~$78,562,298~~	~~$68,173,404~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_AccountingPoliciesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Tabular disclosure of disaggregation of revenue into categories depicting how nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factor.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5~~

~~+ Details~~

~~Name:us-gaap_DisaggregationOfRevenueTableTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Tabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables.~~

~~+ References~~

~~Reference 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(4)) -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(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

~~+ Details~~

~~Name:us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Tabular disclosure of the proceeds from sales of available-for-sale securities and the gross realized gains and gross realized losses that have been included in earnings as a result of those sales.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-9~~

~~+ Details~~

~~Name:us-gaap_ScheduleOfRealizedGainLossTableTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML~~
~~172 R24.htm IDEA: XBRL DOCUMENT~~
~~INVENTORIES (Tables) 12 Months Ended~~
~~Oct. 31, 2024~~
~~Inventory Disclosure [Abstract]~~ ~~SCHEDULE OF INVENTORIES~~
~~Inventories at October 31, 2024, and 2023 consisted of the following:~~

	~~2024~~	~~2023~~
~~Packed coffee~~	~~$ 2,025,335~~	~~$ 3,582,935~~
~~Green coffee~~	~~11,252,118~~	~~13,151,993~~
~~Roaster parts~~	~~469,849~~	~~537,108~~
~~Packaging supplies~~	~~1,685,682~~	~~1,714,503~~
~~Totals~~	~~$15,705,984~~	~~$18,986,539~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_InventoryDisclosureAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Tabular disclosure of the carrying amount as of the balance sheet date of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 210 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483489/210-10-50-1~~

~~+ Details~~

~~Name:us-gaap_ScheduleOfInventoryCurrentTableTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 173 R25.htm IDEA: XBRL DOCUMENT~~

~~BUILDING, MACHINERY AND EQUIPMENT (Tables)12 Months Ended~~
~~Oct. 31, 2024~~

~~Property, Plant and Equipment [Abstract]~~ ~~SCHEDULE OF MACHINERY AND EQUIPMENT~~

~~Building machinery and equipment at October 31, 2024, and 2023 consisted of the following:~~

	~~Estimated Useful Life~~	~~2024~~	~~2023~~
~~Improvements~~	~~years1530~~	~~$ 279,813~~	~~$ 233,766~~
~~Building~~	~~years31~~	~~900,321~~	~~900,321~~
~~Machinery and equipment~~	~~years7~~	~~8,673,925~~	~~8,587,858~~
~~Furniture and fixtures~~	~~years7~~	~~1,359,203~~	~~1,184,387~~
		~~11,213,262~~	~~10,906,332~~
~~Less, accumulated depreciation~~		~~7,991,397~~	~~7,411,882~~
		~~$3,221,865~~	~~$3,494,450~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Tabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated deprecation.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1~~

~~+ Details~~

~~Name:us-gaap_PropertyPlantAndEquipmentTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 174 R26.htm IDEA: XBRL DOCUMENT~~

~~ACCOUNTS PAYABLE AND ACCRUED EXPENSES (Tables)12 Months Ended~~
~~Oct. 31, 2024~~

~~Payables and Accruals [Abstract]~~ ~~SCHEDULE OF ACCOUNTS PAYABLE AND ACCRUED EXPENSES~~

~~Accounts payable and accrued expenses at October 31, 2024, and 2023 consisted of the following:~~

	~~2024~~	~~2023~~
~~Accounts payable~~	~~$ 2,944,905~~	~~$ 3,681,123~~
~~Purchase accruals~~	~~2,408,749~~	~~1,051,685~~
~~Other accruals~~	~~390,245~~	~~473,634~~
~~Totals~~	~~$5,743,899~~	~~$5,206,442~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_PayablesAndAccrualsAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Tabular disclosure of the (a) carrying 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 (accounts payable); (b) other payables; and (c) accrued liabilities. 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). An alternative caption includes accrued expenses.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 175 R27.htm IDEA: XBRL DOCUMENT~~

~~INCOME TAXES (Tables)12 Months Ended~~
~~Oct. 31, 2024~~

~~Income Tax Disclosure [Abstract]~~ ~~SCHEDULE OF PROVISION (BENEFIT) FOR INCOME TAX~~

~~The Company's provision (benefit) for income taxes in 2024 and 2023 consisted of the following:~~

	~~2024~~	~~2023~~
~~Current~~		
~~Federal~~	~~$ 82,332~~	~~$ -~~
~~State and local~~	~~18,544~~	~~-~~
	~~100,876~~	~~-~~
~~Deferred~~		
~~Federal~~	~~611,317~~	~~(223,120)~~
~~State and local~~	~~137,692~~	~~(45,100)~~
	~~749,009~~	~~(268,220)~~
~~Provision (benefit) for income taxes~~	~~$849,885~~	~~$(268,220)~~

~~SCHEDULE OF EFFECTIVE INCOME TAX RATE~~

~~A reconciliation of the difference between the expected income tax rate using the statutory U.S. federal tax rate and the Company's effective tax rate is as follows:~~

	~~2024~~	~~2023~~
~~Expense (Benefit) from for tax at the federal statutory rate~~	~~$ 644,259~~	~~$ (231,797)~~
~~Goodwill impairment~~	~~-~~	~~-~~
~~Other permanent differences~~	~~23,718~~	~~(51,500~~
~~Return to provision~~	~~29,959~~	~~51,500~~
~~Deferred Tax change in effective rate~~	~~6,838~~	
~~State and local tax, net of federal~~	~~145,112~~	~~(36,423)~~
~~Expense (Benefit from) income taxes~~	~~$849,885~~	~~$(268,220)~~
~~Effective income tax rate~~	~~28%~~	~~25%~~

~~SCHEDULE OF DEFERRED TAX ASSETS AND LIABILITIES~~

~~The tax effects of the temporary differences that give rise to the deferred tax assets and liabilities as of October 31, 2024 and 2023 are as follows:~~

	~~2024~~	~~2023~~
~~Deferred tax assets:~~		
~~Accounts receivable~~	~~$ 37,051~~	~~$ 34,539~~
~~Unrealized loss~~	~~-~~	~~-~~
~~Deferred rent~~	~~942~~	~~28,483~~
~~Deferred compensation~~	~~31,233~~	~~28,908~~
~~Net operating loss~~	~~503,413~~	~~1,039,047~~
~~Stock-based compensation~~	~~645,892~~	~~602,107~~
~~Inventory~~	~~93,879~~	~~105,794~~
~~Total deferred tax asset~~	~~1,312,410~~	~~1,838,878~~
~~Deferred tax liabilities:~~		
~~Intangible assets acquired~~	~~95,347~~	~~70,021~~
~~Unrealized gain~~	~~132,625~~	~~-~~
~~Buildings, machinery and equipment~~	~~492,040~~	~~427,450~~
~~Total deferred tax liabilities~~	~~720,012~~	~~497,471~~
~~Net deferred tax asset~~	~~$592,398~~	~~$1,341,407~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Tabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning-of-the-year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9~~

~~+ Details~~

~~Name:us-gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Tabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2~~

~~+ Details~~

~~Name:us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type: duration~~

~~- Definition~~

~~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.~~

~~+ References~~

~~Reference 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 176 R28.htm IDEA: XBRL DOCUMENT~~

~~LEASES (Tables)~~	~~12 Months Ended~~
	~~Oct. 31, 2024~~
~~Leases~~	~~SCHEDULE OF OPERATING LEASES~~

~~The following summarizes the Company's operating leases:~~

	~~2024~~	~~2023~~
~~Right-of-use operating lease assets~~	~~$ 1,166,537~~	~~$ 2,696,159~~
~~Current lease liability~~	~~307,364~~	~~255,625~~
~~Non-current lease liability~~	~~865,668~~	~~2,974,579~~
~~Total lease liability~~	~~$1,173,032~~	~~$3,230,204~~

~~Weighted average remaining lease term - - 3.76 -~~

~~Weighted average discount rate 6.4%~~ ~~SCHEDULE OF MATURITY LEASE LIABILITY~~
~~Maturities of lease liabilities by year for our operating leases are as follows:~~

~~2025 - $ 371,784 2026 355,024 2027 303,562 2028 226,990 2029 66,619 Thereafter - Total lease payments $1,323,979 Less: imputed interest (150,947) Present value of operating lease liabilities $1,173,032~~

~~- References~~

~~No definition available.~~

~~+ Details~~
~~Name:JVA_DisclosureLeasesAbstract Namespace Prefix:JVA_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Tabular 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.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Tabular disclosure of components of income from operating lease.~~

~~+ References~~

~~Reference 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/1943274/2147482964/270-10-50-6A~~

~~+ Details~~
~~Name:us-gaap_OperatingLeaseLeaseIncomeTableTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 177 R29.htm IDEA: XBRL DOCUMENT~~
~~BUSINESS ACTIVITIES (Details Narrative) - USD ($) 12 Months Ended~~
~~Oct. 31, 2024~~
~~Oct. 31, 2023~~
~~Sep. 29, 2022~~
~~Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Common stock, par value $ 0.001 $ 0.001 Net income (loss) $ 2,218,014 $ (835,576) Net cash provided by operating activities 5,431,211 $ 652,083 Working capital surplus $ 21,500,000 Pubco [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Common stock, par value $ 0.0001 Merger Agreement [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Common stock, par value $ 0.001~~
~~- Definition~~

~~Working capital surplus (deficit).~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:JVA_WorkingCapitalSurplusDeficit Namespace Prefix:JVA_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~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.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 808 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479402/808-10-50-1~~

~~+ Details~~
~~Name:us-gaap_CollaborativeArrangementsAndNoncollaborativeArrangementTransactionsLineItems Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type: na Period Type:duration~~

~~- Definition~~

~~Face amount or stated value per share of common stock.~~

~~***+ References***~~

~~***Reference 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***~~

~~***- Definition***~~

~~***Amount 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.***~~

~~***+ References***~~

~~***Reference 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***~~

~~***- Definition***~~

~~***The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.***~~

~~***+ References***~~

~~***Reference 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~~

~~- Details~~

~~Name:srt_TitleOfIndividualAxis=JVA_PubcoMember Namespace Prefix: Data Type:na Balance Type: Period Type:~~

~~- Details~~

~~Name:us-gaap_TypeOfArrangementAxis=JVA_MergerAgreementMember Namespace Prefix: Data Type:na Balance Type: Period Type: XML 178 R30.htm IDEA: XBRL DOCUMENT~~

~~SCHEDULE OF ACCOUNTS RECEIVABLE (Details) - USD ($)~~	~~Oct. 31, 2024~~	~~Oct. 31, 2023~~
~~Accounting Policies [Abstract]~~		
~~Allowance for credit losses~~	~~$ 65,000~~	~~$ 65,000~~
~~Reserve for other allowances~~	~~35,000~~	~~35,000~~
~~Reserve for sales discounts~~	~~44,000~~	~~44,000~~
~~Totals~~	~~$ 144,000~~	~~$ 144,000~~

~~- Definition~~

~~Reserve for other allowances.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:JVA_ReserveForOtherAllowances Namespace Prefix:JVA_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~Reserve for sales discount.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:JVA_ReserveForSalesDiscount Namespace Prefix:JVA_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_AccountingPoliciesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Amount of allowance for credit loss on accounts receivable.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Amount of allowance for credit loss on accounts receivable, classified as current.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4~~

~~+ Details~~
~~Name:us-gaap_AllowanceForDoubtfulAccountsReceivableCurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant XML~~
~~179 R31.htm IDEA: XBRL DOCUMENT~~
~~SCHEDULE OF REALIZED AND UNREALIZED GAINS AND LOSSES ON CONTRACTS (Details) - USD ($)12 Months Ended~~
~~Oct. 31, 2024~~
~~Oct. 31, 2023~~
~~Accounting Policies [Abstract] Gross realized gains$ 1,968,168$ 1,034,966Derivative, Gain, Statement of Income or Comprehensive Income [Extensible Enumeration]~~
~~COST OF SALESCOST OF SALESGross realized (losses)$ (1,005,616)$ (1,603,746)Derivative, Loss, Statement of Income or Comprehensive Income [Extensible Enumeration]~~
~~COST OF SALESCOST OF SALESUnrealized gains (losses)$ 617,902$ 758,024Total$ 1,580,454$ 189,244~~
~~- References~~

~~No definition available.~~

~~+ Details~~
~~Name:us-gaap_AccountingPoliciesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Amount of increase in the fair value of derivatives recognized in the income statement.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4A -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-4A~~

~~+ Details~~
~~Name:us-gaap_DerivativeGainOnDerivative Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~Indicates line item in statement of income or comprehensive income that includes gain from derivative.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4A -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-4A~~

~~***+ Details***~~

~~***Name:us-gaap_DerivativeGainStatementOfIncomeOrComprehensiveIncomeExtensibleEnumeration Namespace Prefix:us-gaap_ Data Type:enum2:enumerationSetItemType Balance Type:na Period Type:duration***~~

~~***- Definition***~~

~~***Amount of decrease in the fair value of derivatives recognized in the income statement.***~~

~~***+ References***~~

~~***Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4A -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-4A***~~

~~***+ Details***~~

~~***Name:us-gaap_DerivativeLossOnDerivative Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration***~~

~~***- Definition***~~

~~***Indicates line item in statement of income or comprehensive income that includes loss from derivative.***~~

~~***+ References***~~

~~***Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4A -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-4A***~~

~~***+ Details***~~

~~***Name:us-gaap_DerivativeLossStatementOfIncomeOrComprehensiveIncomeExtensibleEnumeration Namespace Prefix:us-gaap_ Data Type:enum2:enumerationSetItemType Balance Type:na Period Type:duration***~~

~~***- Definition***~~

~~***Amount of realized and unrealized gain (loss) on investment.***~~

~~***+ References***~~

~~***Reference 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)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 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(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28***~~

~~***+ Details***~~

~~***Name:us-gaap_GainLossOnInvestments Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration***~~

~~***- Definition***~~

~~***The net change in the difference between the fair value and the carrying value, or in the comparative fair values, of derivative instruments, including options, swaps, futures, and forward contracts, held at each balance sheet date, that was included in earnings for the period.***~~

~~***+ References***~~

~~***Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)(c)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)(c)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)(c)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)(c)(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5A -Subparagraph (SX 210.12-13A(Column F)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5A***~~

~~+ Details~~

~~Name:us-gaap_UnrealizedGainLossOnDerivatives Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration XML 180 R32.htm~~
~~IDEA: XBRL DOCUMENT~~
~~SCHEDULE OF REVENUE (Details) - USD ($)12 Months Ended~~
~~Oct. 31, 2024~~
~~Oct. 31, 2023~~
~~Revenues$ 78,562,298$ 68,173,404Green Coffee [Member] Revenues31,177,00330,582,179Packaged Coffee [Member] Revenues$ 47,385,295$ 37,591,225~~
~~- Definition~~

~~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.~~

~~+ References~~

~~Reference 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***~~

~~***- Details***~~

~~***Name:us-gaap_IncomeStatementLocationAxis=JVA_GreenCoffeeMember Namespace Prefix: Data Type:na Balance Type: Period Type:***~~

~~***- Details***~~

~~***Name:us-gaap_IncomeStatementLocationAxis=JVA_PackagedCoffeeMember Namespace Prefix: Data Type:na Balance Type: Period Type:***~~

~~DOCUMENT~~
~~SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) - USD ($) 12 Months Ended~~
~~Oct. 31, 2024~~
~~Oct. 31, 2023~~
~~Aug. 31, 2021~~
~~Product Information [Line Items] Reserves for inventory obsolescence$ 0$ 0 Amortization expense30,50030,500 Impairment charge00 Impairment of long-lived assets00 Advertising costs$ 32,455$ 35,369 Anti-dilutive diluted earnings per share921,000 Weighted average common shares outstanding basic5,708,5995,708,599 Weighted average common shares outstanding diluted5,708,5995,708,599 Selling and administrative expense$ 12,457,268$ 11,680,782 Cash excess of FDIC insured limits780,0002,092,000 Cash SIPC insured limits100,000 Investments $ 2,500,000Loss on equity method investments(511,878) Equity method investments39,65139,676 Sale price3,150,000 Sale of investments650,000 Healthwise Gourmet Coffees LLC [Member] Product Information [Line Items] Investments100,000 Loss on equity method investments2516,925 Equity method investments$ 39,65139,676 Investee Entity [Member] Product Information [Line Items] Equity method description~~
~~Investee depends on an evaluation of several factors including, among others, representation on the Investee company's board of directors and ownership level, which is generally a 20% to 50% interest in the voting securities of the Investee company.~~
~~Healthwise Gourmet Coffees LLC [Member] Product Information [Line Items] Equity method investment, ownership percentage20.00% Maximum [Member] Product Information [Line Items] Cash, SIPC insured amount$ 500,000 Shipping and Handling [Member] Product Information [Line Items] Selling and administrative expense~~
~~$ 2,700,000$ 2,539,000~~

~~- Definition~~

~~Cash, SIPC insured amount.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:JVA_CashSIPCInsuredAmount Namespace Prefix:JVA_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~- Definition~~

~~Cash SIPC insured limits.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~
~~Name:JVA_CashSIPCInsuredLimits Namespace Prefix:JVA_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~- Definition~~

~~The aggregate amount of recurring noncash expense charged against earnings in the period to allocate the cost of assets over their estimated remaining economic lives.~~

~~+ References~~

~~Reference 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_AdjustmentForAmortization Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~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.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~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.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~***The amount of cash as of the balance sheet date that is not insured by the Federal Deposit Insurance Corporation.***~~

~~***+ References***~~

~~***No definition available.***~~

~~***+ Details***~~

~~***Name:us-gaap_CashUninsuredAmount Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant***~~

~~***- Definition***~~

~~***A description of the principal activities of an investee accounted for under the equity method.***~~

~~***+ References***~~

~~***No definition available.***~~

~~***+ Details***~~

~~***Name:us-gaap_EquityMethodInvestmentDescriptionOfPrincipalActivities Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration***~~

~~***- Definition***~~

~~***The percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting.***~~

~~***+ References***~~

~~***Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3***~~

~~***+ Details***~~

~~***Name:us-gaap_EquityMethodInvestmentOwnershipPercentage Namespace Prefix:us-gaap_ Data Type:dtr-types:percentItemType Balance Type:na Period Type:instant***~~

~~***- Definition***~~

~~***This item represents the carrying amount on the entity's balance sheet of its investment in common stock of an equity method investee. This is not an indicator of the fair value of the investment, rather it is the initial cost adjusted for the entity's share of earnings and losses of the investee, adjusted for any distributions (dividends) and other than temporary impairment (OTTI) losses recognized.***~~

~~***+ References***~~

~~***Reference 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 323 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481664/323-10-45-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-25***~~

~~***+ Details***~~

~~***Name:us-gaap_EquityMethodInvestments Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant***~~

~~***- Definition***~~

~~***The difference between the carrying value and the sale price of an investment. A gain would be recognized when the sale price of the investment is greater than the carrying value of the investment. This element refers to the Gain included in earnings and not to the cash proceeds of the sale.***~~

~~***+ References***~~

~~***Reference 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(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 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(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: 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 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1***~~

~~***+ Details***~~

~~***Name:us-gaap_GainOnSaleOfInvestments Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration***~~

~~***- Definition***~~

~~***The amount of impairment loss recognized in the period resulting from the write-down of the carrying amount of a finite-lived intangible asset to fair value.***~~

~~***+ References***~~

~~***Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28***~~

~~***+ Details***~~

~~***Name:us-gaap_ImpairmentOfIntangibleAssetsFinitelived Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration***~~

~~***- Definition***~~

~~***The aggregate amount of write-downs for impairments recognized during the period for long-lived assets held for abandonment, exchange or sale.***~~

~~***+ References***~~

~~***Reference 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 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Publisher FASB -URI***~~

~~https://asc.fasb.org/1943274/2147482130/360-10-45-15~~

~~+ Details~~

~~Name:us-gaap_ImpairmentOfLongLivedAssetsToBeDisposedOf Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~Amount of income (loss) for proportionate share of equity method investee's income (loss).~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481664/323-10-45-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(13)(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1~~

~~+ Details~~

~~Name:us-gaap_IncomeLossFromEquityMethodInvestments Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

~~- Definition~~

~~Amount of valuation reserve for inventory.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 5.BB) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480581/330-10-S99-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

~~+ Details~~

~~Name:us-gaap_InventoryValuationReserves Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant~~

~~- Definition~~

~~Sum of the carrying amounts as of the balance sheet date of all investments.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-14Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(h)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1~~

~~+ Details~~

~~Name:us-gaap_Investments Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~- Definition~~

~~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.~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_ProductInformationLineItems Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Amount of receivable from sale of investment.~~

~~+ References~~

~~Reference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(5)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477802/946-310-45-1~~

~~+ Details~~

~~Name:us-gaap_ReceivableInvestmentSale Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~- Definition~~

~~The aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2~~

~~+ Details~~

~~Name:us-gaap_SellingGeneralAndAdministrativeExpense Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~The 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.~~

~~+ References~~

~~Reference 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~~

~~- Definition~~

~~Number 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.~~

~~+ References~~

~~Reference 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~~

~~- Details~~

~~Name:dei_LegalEntityAxis=JVA_HealthwiseGourmetCoffeesLLCMember Namespace Prefix: Data Type:na Balance Type: Period Type:~~

~~- Details~~

~~Name:srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=JVA_InvesteeEntityMember Namespace Prefix: Data Type:na Balance Type: Period Type:~~

~~- Details~~

~~Name:srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=JVA_HealthwiseGourmetCoffeesLLCMember Namespace Prefix: Data Type:na Balance Type: Period Type:~~

~~- Details~~

~~Name:srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type:na Balance Type: Period Type:~~

~~- Details~~

~~Name:srt_ProductOrServiceAxis=us-gaap_ShippingAndHandlingMember Namespace Prefix: Data Type:na Balance Type: Period Type: XML 182 R34.htm IDEA: XBRL DOCUMENT~~

~~SCHEDULE OF INVENTORIES (Details) - USD ($)Oct. 31, 2024Oct. 31, 2023Inventories$ 15,705,984$ 18,986,539Packed Coffee [Member] Inventories2,025,3353,582,935 Green Coffee [Member] Inventories11,252,11813,151,993Roaster Parts [Member] Inventories469,849537,108Packaging Supplies [Member] Inventories$ 1,685,682 $ 1,714,503~~

~~- Definition~~

~~Amount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

~~+ Details~~

~~Name:us-gaap_InventoryNet Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~- Details~~

~~Name:us-gaap_BalanceSheetLocationAxis=JVA_PackedCoffeeMember Namespace Prefix: Data Type:na Balance Type: Period Type:~~

~~- Details~~

~~Name:us-gaap_BalanceSheetLocationAxis=JVA_GreenCoffeeMember Namespace Prefix: Data Type:na Balance Type: Period Type:~~

~~- Details~~

~~Name:us-gaap_BalanceSheetLocationAxis=JVA_RoasterPartsMember Namespace Prefix: Data Type:na Balance Type: Period Type:~~

~~- Details~~

~~Name:us-gaap_BalanceSheetLocationAxis=JVA_PackagingSuppliesMember Namespace Prefix: Data Type:na Balance Type: Period Type: XML 183 R35.htm IDEA: XBRL DOCUMENT~~

~~SCHEDULE OF MACHINERY AND EQUIPMENT (Details) - USD ($)Oct. 31, 2024Oct. 31, 2023Property, Plant and Equipment [Line Items] Improvements$ 279,813$ 233,766 Building900,321900,321Machinery and equipment8,673,9258,587,858Furniture and fixtures1,359,2031,184,387Property plant and equipment gross11,213,26210,906,332 Less, accumulated depreciation7,991,3977,411,882Property plant and equipment net$ 3,221,865$ 3,494,450Improvements [Member] | Minimum [Member] Property, Plant and Equipment [Line Items] Estimated useful life15 years15 yearsImprovements [Member] | Maximum [Member] Property, Plant and Equipment [Line Items] Estimated useful life30 years30 yearsBuilding [Member] Property, Plant and Equipment [Line Items] Estimated useful life31 years31 yearsMachinery and Equipment [Member] Property, Plant and Equipment [Line Items] Estimated useful life7 years7 yearsFurniture and Fixtures [Member] Property, Plant and Equipment [Line Items] Estimated useful life7 years7 years~~

~~- Definition~~

~~Amount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services.~~

~~+ References~~

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1~~

~~+ Details~~

~~Name:us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type: credit Period Type:instant~~

~~- Definition~~

~~Amount before accumulated depreciation of building structures held for productive use including addition, improvement, or renovation to the structure, including, but not limited to, interior masonry, interior flooring, electrical, and plumbing.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1~~

~~+ Details~~

~~Name:us-gaap_BuildingsAndImprovementsGross Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~- Definition~~

~~Amount before accumulated depreciation of equipment commonly used in offices and stores that have no permanent connection to the structure of a building or utilities. Examples include, but are not limited to, desks, chairs, tables, and bookcases.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1~~

~~+ Details~~

~~Name:us-gaap_FurnitureAndFixturesGross Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~- Definition~~

~~Amount before accumulated depreciation and depletion of real estate held for productive use and additions or improvements to real estate held for productive use, examples include, but are not limited to, walkways, driveways, fences, and parking lots. Excludes land held for sale.~~

~~+ References~~

~~Reference 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(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

~~+ Details~~

~~Name:us-gaap_LandAndLandImprovements Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~- Definition~~

~~Amount before accumulated depreciation of tangible personal property used to produce goods and services, including, but is not limited to, tools, dies and molds, computer and office equipment.~~

~~+ References~~

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1~~

~~+ Details~~

~~Name:us-gaap_MachineryAndEquipmentGross Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

~~***- Definition***~~

~~***Amount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures.***~~

~~***+ References***~~

~~***Reference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1***~~

~~***+ Details***~~
~~***Name:us-gaap_PropertyPlantAndEquipmentGross Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant***~~

~~***- Definition***~~

~~***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.***~~

~~***+ References***~~

~~***Reference 1: 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/1943274/2147478964/842-20-50-7A***~~

~~***+ Details***~~
~~***Name:us-gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration***~~

~~***- Definition***~~

~~***Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures.***~~

~~***+ References***~~

~~***Reference 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***~~