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of Contentsâ€‹â€‹UNITED STATES SECURITIES AND EXCHANGE COMMISSIONWashington, D.C. 20549FormÂ 10-K(Mark one)â˜’Â Â ANNUAL REPORT PURSUANT TO SECTIONÂ 13 OR 15(d)Â OF THE SECURITIES EXCHANGE ACT OF 1934For the FiscalÂ Year Ended SeptemberÂ 30, 2024ORâ˜Â Â TRANSITION REPORT PURSUANT TO SECTIONÂ 13 OR 15(d)Â OF THE SECURITIES EXCHANGE ACT OF 1934For the transition period from Â toCommission File No.Â â€Ž001-40413QUIPT HOME MEDICAL CORP.â€‹(Exact name of registrant as specified in its charter)â€‹â€‹â€‹â€‹British Columbia, CanadaÂ Â Â Â N/A(State or other jurisdiction ofâ€‹(IRS Employerincorporation or organization)â€‹Identification No.)â€‹1019 Town DriveWilder, Kentucky 41076â€ŽÂ(Address of principal executive offices, including zip code)â€ŽÂ€‹Telephone (859) 878-2220â€ŽÂ(Registrantâ€™s telephone number, including area code)â€ŽSecurities registered pursuant to SectionÂ 12(b)Â of the Act:â€‹â€‹â€‹â€‹â€‹Title of each classÂ Â Â Â Trading SymbolÂ Â Â Â Name of each exchange on which registeredCommon Shares, without Par Valueâ€‹QIPTâ€‹The Nasdaq Capital Marketâ€‹Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in RuleÂ 405 of the Securities Act. YesÂ â˜ No â˜’â€‹Indicate by check mark if the registrant is not required to file reports pursuant to SectionÂ 13 or 15(d)Â of the Act. Yes â˜ NoÂ â˜’â€‹Indicate by check mark whether the registrant (1)Â has filed all reports required to be filed by SectionÂ 13 or 15(d)Â of the Securities Exchange Act of 1934 during the preceding 12Â months (or for such shorter period that the registrant was required to file such reports), and (2)Â has been subject to such filing requirements for the past 90Â days. YesÂ â˜’ No â˜â€‹Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to RuleÂ 405 of Regulation S-T (Â§232.405 of this chapter) during the preceding 12Â months (or for such shorter period that the registrant was required to submit and post such files). YesÂ â˜’ No â˜â€‹Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of â€œlarge accelerated filer,â€ â€œaccelerated filer,â€ â€œsmaller reporting company,â€ and â€œemerging growth companyâ€ in RuleÂ 12b-2 of the Exchange Act.Large accelerated filerÂ Â Â Â â˜Accelerated filerÂ Â Â Â Â â˜’Emerging growth companyâ˜’Non-accelerated filerâ€‹â˜Smaller reporting companyâ€‹â˜’â€‹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 SectionÂ 13(a)Â 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 SectionÂ 404(b)Â of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. Yes â˜ No â˜’â€‹If securities are registered pursuant to SectionÂ 12(b)Â 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 RuleÂ 12b-2 of the Exchange Act). Yes â˜ No â˜’â€‹The aggregate market value of the voting and non-voting â€Ž common shares â€Ž held by non-affiliates of the registrant computed as of March 28, 2024 (the last business day of the registrantâ€™s most recently completed second fiscal quarter) based on the closing price of the registrantâ€™s common shares on the Nasdaq Capital Market was $153,207,393.â€ŽÂ€‹There were â€Ž43,091,273 common â€Ž shares of the registrant outstanding as of December 11, 2024.â€‹Documents Incorporated by Referenceâ€‹Portions of the Proxy Statement for the 2025 Annual Meeting of Shareholders, which will be filed within one hundred and twentyÂ days of the fiscalÂ year ended SeptemberÂ 30, 2024 (2025 Proxy Statement), are incorporated by reference into PartÂ III of this report to the extent described herein.â€‹â€‹â€‹Table of ContentsFORMÂ 10-K TABLE OF CONTENTSâ€‹â€‹â€‹PagePART IItem 1.Business6â€‹Item 1A.Risk Factors8â€‹Item 1B.Unresolved Staff Comments31â€‹Item 1C.Cybersecurity31â€‹Item 2.Properties32â€‹Item 3.Legal Proceedings33â€‹Item 4.Mine Safety Disclosure33PART IIItem 5.Market for Registrantâ€™s Common Equity, Related Shareholder Matters and Issuer Purchases of Equity Securities34â€‹Item 6.[Reserved]34â€‹Item 7.Managementâ€™s Discussion and Analysis of

Financial Condition and Results of Operations35â€‹Item 7A.Quantitative and Qualitative Disclosures about Market Risk51â€‹Item 8.Financial Statements and Supplementary Data53â€‹Item 9.Changes in and Disagreements with Accountants on Accounting and Financial Disclosure83â€‹Item 9A.Controls and Procedures83â€‹Item 9B.Other Information84â€‹Item 9C.Disclosure Regarding Foreign Jurisdictions that Prevent Inspections84PART IIIItem 10.Directors, Executive Officers and Corporate Governance85â€‹Item 11.Executive Compensation85â€‹Item 12.Security Ownership of Certain Beneficial Owners and Management and Related Shareholder Matters85â€‹Item 13.Certain Relationships and Related Transactions and Director Independence85â€‹Item 14.Principal Accountant Fees and Services85PART IVItem 15.Exhibits and Financial Statement Schedules86â€‹Item 16.Form 10-K Summary88â€‹â€‹Signatures89â€‹â€‹â€‹1 Table of ContentsCAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTSThis Annual Report on Form 10-K, including Managementâ€™s Discussion and Analysis (â€œMD&Aâ€) in Item 7, contains certain â€œforward-looking informationâ€ within the meaning of Canadian securities legislation and â€œforward-looking â€Žstatementsâ€ within the meaning of applicable securities legislation, including the US Private Securities â€ŽLitigation Reform Act of 1995 (collectively, â€œforward-looking statementsâ€)â€Ž. Forward-looking statements are neither historical facts nor assurances of future performance. Instead, they are â€Žbased upon the current beliefs, expectations, and assumptions regarding the future of its business, â€Žfuture plans and strategies, and other future conditions of the Company. Forward-looking â€Žstatements can be identified by the words â€Žsuch as â€œexpectâ€, â€œlikelyâ€, â€œmayâ€, â€œwillâ€, â€œwouldâ€, â€œcouldâ€, â€œshouldâ€, â€œcontinueâ€, â€œcontemplateâ€, â€œintendâ€, or â€Žâ€Žâ€anticipateâ€, â€œbelieveâ€, â€œenvisionâ€, â€œestimateâ€, â€œexpectâ€, â€œplanâ€, â€œpredictâ€, â€œprojectâ€, â€œtargetâ€, â€œpotentialâ€, â€Žâ€Žâ€proposedâ€, â€œestimateâ€ and other similar words, including negative and grammatical variations thereof, or â€Žstatements that certain events or conditions â€œmayâ€ or â€œwillâ€ happen, or by discussions of strategy. Forward-looking â€Žstatements include estimates, plans, expectations, opinions, forecasts, projections, targets, guidance, or other â€Žstatements that are not statements of fact. Such forward-looking statements are made as of the date of this â€ŽMD&A.â€ŽForward-looking statements include, but are not limited to, statements with respect to:â€Ž operating results; â€Žprofitability; financial condition and resources; â€Ž anticipated needs for working capital; â€Ž liquidity; â€Žcapital resources; â€Žcapital expenditures;â€Ž milestones; â€Žlicensing milestones; â€Žpotential acquisitions; information with respect to future growth and growth strategies; â€Ž anticipated trends in the industry in which the Company operates; â€Žthe Companyâ€™s future financing plans; â€Žtimelines; â€Ž currency fluctuations; â€Žgovernment regulation; unanticipated expenses; â€Žcommercial disputes or claims; â€Žlimitations on insurance coverage; availability and expectations regarding cash flow to fund capital requirements;â€Ž the product offerings of the Company;â€Ž the competitive conditions of the industry;â€Ž the competitive and business strategies of the Company;â€Ž applicable laws, regulations, and any amendments thereof;â€Ž statements relating to the business and future activities of, and developments related to, the Company, â€Žincluding such things as future business strategy, competitive strengths, goals, expansion and growth â€Žof the Companyâ€™s business, operations and plans; and â€Žother events or conditions that may occur in the future.â€ŽForward-looking statements are based on the reasonable assumptions, estimates, analysis and opinions of the â€ŽCompanyâ€™s management made in light of its experience and its perception of trends, current conditions and â€Žexpected developments, as well as other factors that management believes to be relevant and reasonable in the â€Žcircumstances at the date that such statements are made, but which may prove to be incorrect. The Company â€Žbelieves that the assumptions and expectations reflected in such forward-looking statements are reasonable. The â€Žmaterial factors and assumptions used to develop the forward-looking statements include, â€Žwithout limitation:â€Ž the â€ŽCompany successfully identifying, â€Žâ€Žâ€negotiating and â€Žcompleting additional acquisitions; operating and other â€Žfinancial metrics maintaining their â€Žâ€Žcurrent trajectories, the Company not being impacted by any further external â€Žand unique events like the Medicare â€Žâ€Ž75/25 rate cut and the Change Healthcare cybersecurity incident for the â€Žremainder of the calendar year and in 2025; the â€ŽCompany not being subject to a material change to it cost â€Žstructureâ€Ž; the Companyâ€™s ability to successfully execute its growth strategies and business plan;â€Ž the ability to successfully identify strategic acquisitions;â€Ž the Companyâ€™s ability to realize anticipated benefits, synergies or generate revenue, profits or value from â€Žits recent acquisitions into existing operations;â€Ž managementâ€™s perceptions of historical trends, current conditions and expected future developments;â€Ž the ability of the Company to take market share from competitors; â€Žthe Companyâ€™s ability to attract and retain skilled staff;â€Ž market conditions and competition;â€Ž the products, services and technology offered by the Companyâ€™s competitors;â€Ž the Companyâ€™s ability to generate cash flow from operations; the Companyâ€™s ability to keep pace with changing regulatory requirements;â€Ž the ongoing ability to conduct business in the regulatory environments in which the Company operates and â€Žmay operate in the future;â€Ž that the Companyâ€™s ability to maintain strong business relationships with its suppliers, service provides and â€Žother third parties will be maintained; the Companyâ€™s ability to fulfill prescriptions for services and products; â€Ž the anticipated growth of the niche market of home equipment and monitoring; the anticipated increase in demand for various medical products and equipment;â€Ž demand and interest in the Companyâ€™s products and services; â€Žthe ability to deploy up front capital to purchase monitoring and treatment equipment; â€Žanticipated and unanticipated costs; â€Ž the timely receipt of any required regulatory authorizations, approvals, consents, permits and/or licenses;â€Ž the general economic, financial market, regulatory and political conditions in which the Company operates â€Žand the absence of material adverse changes in the Companyâ€™s industry, regulatory environment or â€Žthe global economy; and other considerations that management believes to be appropriate in the circumstances.â€Ž2 Table of ContentsForward-looking statements speak only as at the date they are made and are based on information currently â€Žavailable and on the then current expectations. A number of factors could cause actual events, performance, or results to differ materially from what is projected in the forward-looking statements. Readers are cautioned that forward-â€Žlooking statements are not based on historical facts but instead are based on â€Žreasonable assumptions and estimates â€Žof management of the Company at the time they were provided â€Žor made and involve known and unknown risks, â€Žuncertainties and other factors which may cause the â€Žactual results, performance or achievements of the Company, â€Žas applicable, to be materially different â€Žfrom any future results, performance or achievements expressed or implied â€Žby such forward-looking â€Žstatements, including, but not limited to, known and unknown risks, uncertainties, â€Žassumptions and other factors, including those listed under â€œRisk Factorsâ€, which include: credit risks, market risks â€Žâ€Ž(including those related to equity, commodity, foreign exchange and interest rate markets), liquidity risks, â€Žoperational risks (including those related to technology and infrastructure), and risks relating to reputation, â€Žinsurance, strategy, regulatory matters, legal matters, environmental matters and capital adequacy. Examples of â€Žsuch risk factors include: significant capital requirements and operating risks; â€Žchanges in law; the ability to implement business strategies, growth strategies and pursue business opportunities; â€Žstate of the capital markets; the availability of funds and resources to pursue operations; decline of reimbursement â€Žrates; dependence on few payors; possible new drug discoveries; a novel business model; dependence on key â€Žsuppliers; granting of permits and licenses in a highly regulated business; competition; difficulty integrating newly â€Žacquired businesses; low profit market segments; disruptions in or attacks (including cyber-attacks) on information â€Žtechnology, internet, network access or other voice or data communications systems or services; the evolution of â€Žvarious types of fraud or other criminal behavior; the failure of third parties to comply with their obligations; the â€Žimpact of new and changes to, or application of, current laws and regulations; the overall litigation â€Ženvironment, including as it relates to the CID (defined below) â€Žreceived from the DOJ (defined below)â€Ž; â€Žincreased competition; changes in foreign currency rates; risks relating to the â€Ždeterioration of global economic conditions; increased funding costs and market volatility due to market illiquidity â€Žand competition for funding; critical accounting estimates and changes to accounting standards, policies, and â€Žmethods; and the occurrence of natural and unnatural catastrophic events and claims resulting from such events, â€Žas well as other general economic, market and business conditions, among others, â€Žas well as those risk factors â€Ždescribed under the heading â€œRisk Factorsâ€ elsewhere in this Annual Report on Form 10-K, and as described from time to time in documents filed by â€Žthe Company with US and Canadian securities regulatory authorities. Although the Company has attempted to identify â€Žimportant factors that could cause actual actions, events or results to differ materially from those described in â€Žforward-looking statements, there may be other factors that cause actions, events or results not to be as anticipated, â€Žestimated or intended. The Company provides no assurance that forward-looking statements will prove to be â€Žaccurate, as actual results and future events could differ materially from those anticipated in such statements.â€ŽReaders are cautioned that the above list of cautionary statements and risk factors is not exhaustive. A number of factors could â€Žcause actual events, performance or results to differ materially from what is projected in forward-looking â€Žstatements. The purpose of forward-looking statements is to provide the reader with a description of managementâ€™s â€Žexpectations, and such forward-looking statements may not be appropriate for any other purpose. You should not â€Žplace undue reliance on forward-looking statements. Although the Company believes that the expectations â€Žreflected in such forward-looking statements are reasonable, it can give no assurance that such expectations will â€Žprove to have been correct. Forward-looking statements are provided and made as of the date hereof, and the Company does not undertake any obligation to revise or update any forward-looking â€Žstatements, except as required by applicable law. â€ŽThe forward-looking statements are expressly qualified in their entirety by this cautionary statement.SUMMARY OF RISK FACTORSThe below summary of risk factors provides an overview of many of the risks we are exposed to in the normal course of our business activities. As a result, the below summary risks do not contain all of the information that may be important to you, and you should read the summary risks together with the more detailed discussion of risks set forth following this section under the heading â€œRisk Factors,â€ as well as elsewhere in this Annual Report on Form 10-K. Additional risks, beyond those summarized below or discussed elsewhere in this Annual Report on Form 10-K, may apply to our activities or operations as currently conducted or as we may conduct them in the future or in the markets in which we operate or may in the future operate. Consistent with the foregoing, we are exposed to a variety of risks, including risks associated with the following:3 Table of ContentsRisks Related to Our Business and Industryâ—Reliance on relatively few suppliers for the majority of Quiptâ€™s patient service equipment and supplies could adversely affect its ability to operate.â—Supply chain disruptions and economy-wide labor shortages in the U.S. have negatively impacted, and may continue to negatively impact, Quiptâ€™s businesses.â—Quipt has been negatively impacted by inflation and rising interest rates.â—Quiptâ€™s business depends on its information systems, including software licensed from or hosted by third parties, and any failure or significant disruption or effective cyber-attack on any of these systems, security breaches or improper disclosure of or loss of data could materially affect our business, results of operations and financial condition.â—Quiptâ€™s financial performance is affected by continuing efforts by private third-party payors to control their costs, and if Quipt agrees to lower its reimbursement rates due to pricing pressures from such private third-party payors, Quiptâ€™s financial condition and results of operations would likely deteriorate.â—Quiptâ€™s payor contracts are subject to renegotiation or termination, which could result in a decrease in Quiptâ€™s revenue or profits.â—Changes made by payors to the way they cover products supplied by Quipt could have an adverse impact on Quiptâ€™s revenue and operations.â—Changes in governmental or private payor supply replenishment schedules could adversely affect Quipt.â—If Quipt fails to manage the complex and lengthy reimbursement process, its revenue, financial condition and results of operations could suffer.â—Quipt may be adversely affected by consolidation among health insurers and other industry participants.â—Quipt may be adversely affected if it is unable to maintain current levels of collectability and by the deterioration of the financial condition of Quiptâ€™s payors and disputes with third parties could have a significant negative impact on its financial condition and results of operations.â—If Quipt is unable to maintain or develop relationships with patient referral sources, its growth and profitability could be adversely affected.â—Quipt experiences competition from numerous other sleep therapy equipment, home respiratory, and mobility equipment providers, and this competition could adversely affect its revenues and its business.â—Changes in medical equipment technology and development of new treatments may cause Quiptâ€™s current equipment or services to become obsolete.â—Quiptâ€™s operations involve the transport of compressed and liquid oxygen, which carries an inherent risk of rupture or other accidents with the potential to cause substantial loss and have involved the operation of medical gas facilities that are subject to federal and state regulations, which requires significant compliance oversight and expenses.â—Quipt currently outsources, and from time to time in the future may outsource, a portion of its internal business functions to third-party providers, which has significant risks, and Quiptâ€™s failure to manage these risks successfully could materially adversely affect its business, results of operations, and financial condition.â—Quiptâ€™s ability to successfully operate its business is largely dependent upon the efforts of key personnel of Quipt, including senior management, the loss of any of whom could negatively impact Quiptâ€™s operations and financial results.â—Quiptâ€™s strategic growth plan, which has historically involved the acquisition of other companies, may not succeed.â—Political and economic conditions, including significant global or regional developments such as economic and political events, international conflicts (including the ongoing war in Ukraine and in the Middle East), natural disasters and public health crises that are out of Quiptâ€™s control, could adversely affect its revenue, financial condition and results of operations.â—Quiptâ€™s current insurance program is expensive to maintain and may expose it to unexpected costs and

negatively affect its business, financial condition and results of operations, particularly if it incurs losses not covered by its insurance or if claims or losses differ from its estimates.â—Potential conflicts of interest may arise.â—Quipt conducts all of its operations through foreign subsidiaries.â—Quiptâ€™s revenue is generated from operations in the US and exposed to foreign exchange risk, which may negatively affect Quiptâ€™s results of operations.4 Table of ContentsRisks Related to Regulationâ—Quiptâ€™s revenue could be impacted by federal and state changes to reimbursement and other Medicaid and Medicare policies.â—Quipt is subject to US federal and state healthcare fraud and abuse and false claims laws and regulations, the prosecutions under which have increased in recent years and Quipt may become subject to such litigation, and if Quipt is unable to comply or has not fully complied with such laws, it could face substantial penalties.â—Failure by Quipt to successfully design, modify and implement technology-based and other process changes to maximize productivity and ensure compliance could ultimately have a significant negative impact on Quiptâ€™s financial condition, reputation and results of operations.â—If the Centers for MedicareÂ & Medicaid Services (â€œCMSâ€) requires prior authorization or implements changes in documentation necessary for Quiptâ€™s products, Quiptâ€™s revenue, financial condition and results of operations could be negatively impacted.â—Reimbursement claims are subject to audits by various governmental and private payor entities from time to time and such audits may negatively affect Quiptâ€™s revenue, financial condition and results of operations.â—Significant reimbursement reductions and/or exclusion from markets or product lines could adversely affect Quipt.â—Failure by Quipt to maintain required licenses, permits and accreditation could impact its operations.â—Legislative action or changes could adversely affect Quiptâ€™s business, results of operations and financial condition.â—Healthcare reform legislation could have a material impact on Quiptâ€™s business, results of operations and financial condition.â—Actual or perceived failures to comply with applicable data protection, privacy and security, and consumer protection laws, regulations, standards and other requirements could adversely affect Quiptâ€™s business, results of operations and financial condition.â—Quipt may be adversely affected by global climate change or by legal, regulatory or market responses to such change.Risks Related to Our Financial Conditionâ—If Quipt were required to write down all or part of its goodwill, its net earnings and net worth could be materially adversely affected.â—Quipt may not be able to generate sufficient cash flow to cover required payments or comply with financial and operating covenants under its long-term debt and long-term operating leases.â—Quipt may need additional capital to fund its operating subsidiaries and finance its growth, and Quipt may not be able to obtain it on acceptable terms, or at all, which may limit its ability to grow.â—We will continue to incur significant increased expenses and administrative burdens as a result of being a public company, which could have a material adverse effect on Quiptâ€™s business, financial condition and results of operations.Risks Related to Our Securitiesâ—We may not be able to effectively maintain controls and procedures required by Section 404 of the Sarbanes-Oxley Act that are applicable to us.â—We are an â€œemerging growth companyâ€ and a â€œsmaller reporting company,â€ and the reduced disclosure requirements applicable to emerging growth companies or smaller reporting companies may make our Common Shares less attractive to investors.â—The change from foreign private issuer to U.S. domestic issuer effective as of October 1, 2024 may result in significant additional costs and expenses to us.â—Fluctuations in the price of Quiptâ€™s securities could contribute to the loss of all or part of your investment.â—Because Quipt has no current plans to pay cash dividends on its Common Shares for the foreseeable future, you may not receive any return on investment unless you sell your Common Shares for a price greater than that which you paid for them.â—Quiptâ€™s normal course issuer bidÂ program may have an impact that is not fully reflected in the current share valuation.5 Table of Contentsâ—Provisions in our constating documents and under British Columbia law could make an acquisition of us, which may be beneficial to our shareholders, more difficult and may prevent attempts by our shareholders to replace or remove our current management.â—Forward-looking statements may prove to be inaccurate which could have a material adverse effect on Quiptâ€™s business, financial condition and results of operations.PARTÂ IItemÂ 1. Business.Company OverviewQuipt Home Medical Corp. and its subsidiaries (â€œQuiptâ€ or the â€œCompanyâ€), is a provider of durable medical equipment (â€œDMEâ€) / home medical equipment (â€œHMEâ€) in the United States (â€œUSâ€). The Company specializes in delivering effective in-home treatments for managing various chronic conditions, with a primary focus on respiratory diseases. The Companyâ€™s comprehensive solutions support patients dealing with heart and pulmonary diseases, sleep apnea, reduced mobility, and other chronic health challenges. Currently, the Company serves patients across 26 states in the US.Quiptâ€™s primary business objective is to create shareholder value by becoming one of the largest providers of in-home respiratory solutions in the US. This will be achieved through a dual strategy of driving organic growth in its core business and expanding its geographical footprint via strategic acquisitions of DME/HME providers. Quiptâ€™s growth plan focuses on aggregating patients in existing or complementary markets, both through acquisitions and by capturing market share from competitors. Leveraging compliance technology, the company enhances patient compliance with ongoing training and follow-up, while streamlining the delivery and setup of equipment and devices to improve speed and ease for patients. Quipt expects to continue to be a solution to the rising healthcare costs in the US by offering more cost-effective home-based solutions while increasing the quality of life for patients dealing with respiratory diseases.Quipt is an acquisitive company that follows a disciplined capital allocation strategy. The Companyâ€™s mergers and acquisitions (â€œM&Aâ€) strategy is based on acquiring additional DME/HME providers that are synergistic to Quipt economies of scale. The Company generally seeks to acquire cash generating companies which lead to increased cash flows that are then re-invested to make additional new cash generating acquisitions. Quipt generally operates under a shared services model which results in obtaining cost efficiencies, technology improvements and synergies across the acquisitions and the various business units where possible. The Company is focused on the implementation of technology solutions for the acquired subsidiaries.Corporate InformationQuipt was incorporated under the Business Corporations Act (Alberta) on March 5, 1997. Pursuant to a reverse take-over transaction completed on June 1, 2010 by way of a three-cornered amalgamation, the Company acquired all of the issued and outstanding shares in the capital of PHM DME Healthcare Inc. and changed its name to Patient Home Monitoring Corp. On December 30, 2013, pursuant to a Certificate of Continuance, the Company changed its jurisdiction of governance by continuing from Alberta into British Columbia. On December 21, 2017, pursuant to an arrangement under the provisions of Division 5 of Part 9 of the Business Corporations Act (British Columbia) (the â€œBCBCAâ€) involving the Company, Viemed Healthcare, Inc. and the securityholders of the Company, the Company completed a spin-out of Viemed Healthcare, Inc. and its operating businesses. In addition, on December 21, 2017, the Company completed an amalgamation, by way of vertical shortform amalgamation under the BCBCA, with its wholly owned subsidiary and the amalgamating company continuing as Patient Home Monitoring Corp. On May 4, 2018, the Company changed its name to Protech Home Medical Corp. On May 13, 2021, the Company changed its name from Protech Home Medical Corp. to Quipt Home Medical Corp. The Companyâ€™s head office is located at 1019 Town Drive, Wilder, Kentucky 41076, and its registered office is located at Suite 2700, 1133 Melville Street, Vancouver, British Columbia V6E 4E5. The Companyâ€™s common shares (â€œCommon Sharesâ€) are listed for trading on the Nasdaq Capital Market (â€œNasdaqâ€) and the Toronto Stock Exchange (â€œTSXâ€), both under the symbol â€œQIPTâ€.â€Ž Our website address is located at quipthomemedical.com and our investor â€Žrelations website is located at quipthomemedical.com/investors. We file electronically with the U.S. Securities and â€ŽExchange Commission (the â€œSECâ€) our annual reports on Form 10-K, quarterly reports on Form 10-Q, current reports 6 Table of Contentsâ€Žon Form 8-K, and amendments to those reports filed or furnished pursuant to Section 13(a) or 15(d) of the Exchange â€ŽAct. We make available on our website, free of charge, copies of these reports and other information as soon as â€Žreasonably practicable after we electronically file such material with, or furnish it to, the SEC. The reports are also â€Žavailable at www.sec.gov.â€ŽSpecialized Skills and KnowledgeThe Company requires some of its employees to have specific skills, knowledge, and background to perform some key tasks and functions, such as patient care, patient set-up, etc. For example, the Company employs a team of respiratory therapists to provide these services. Each respiratory therapist is required to be state licensed, either as a Registered Respiratory Therapist and/or a Certified Respiratory Therapist. Additionally, the Companyâ€™s clinical team manages patients that use its services that range from nebulizers to invasive ventilation.The Company also employs a team of Assistive Technology Professionals (â€œATPâ€) who provide customized mobility and bath safety equipment for patients. Its ATPs are certified through NRRTS (National Registry of Rehabilitation Technology Suppliers) and RESNA (Rehabilitation Engineering and Assistive Technology Society of North America). PartÂ of the ATP team has gone further in their education to receive certifications that allow them to specialize in areas within complex rehabilitation.As the company is a US healthcare provider, it also requires employees in its revenue cycle management team to have specialized knowledge regarding processing claims and getting reimbursement for the products that the Company provides.Competitive ConditionsThe Company has physical operations in 26 states. The Company participates in a highly competitive market, which may become more competitive as new DME providers enter or existing DME providers merge with others. Certain competitors have vertically integrated manufacturing and services sectors of the market. Several large, national companies have operations and products and services offerings, as well as an acquisitive strategy similar to the Company, such as Lincare, Apria, Rotech, and Adapt Healthcare. Apart from the large national DME providers, the Company also faces competition from regional and local family-owned DME providers. While the Company is one of the top ten providers of DME/HME products and related services in the US, its current competitors may gain market share, and any new entrants, with greater financial and technical resources, may provide additional competition. Accordingly, there can be no assurance that the Company will be able to grow its operations organically to meet the competitive environment.New ProductsThe Company continually explores and considers additional products and services that would complement the products and services already offered by its subsidiaries that would serve the current patient population and/or help the Company expand and enter into new segments and serve new patients in its existing service areas.Significant CustomersFor theÂ years ended SeptemberÂ 30, 2024 and 2023, the Company had no customers that accounted for 10% or more of its consolidated revenue. The Company earns revenues by seeking reimbursement from government agencies (such as Medicare and Medicaid) and private health insurance companies. With the Medicare program of the US government being the primary entity making payments for a significant portion of revenue, if the Medicare program were to slow payments of the Company receivables for any reason, the Company would be adversely impacted. Changes to ContractsCMS policies of health insurance for Medicare in the US may affect the amount of revenue the Company receives. Apart from Medicare reimbursement, the majority of the Companyâ€™s revenues are derived from the fee-for-service pricing guidelines set by numerous payors like private health insurance companies and other governmental agencies like Medicaid that it contracts with. These pricing guidelines are subject to change at the discretion of these payor contracts.7 Table of ContentsEmployeesAs of SeptemberÂ 30, 2024, the Company had a total of approximately 1,200 employees. In addition, the Company has staff augmentation arrangements with global partners.Foreign OperationsAs at the date hereof, the Company conducts all of its operations through its subsidiaries, which operate exclusively in the US.Item 1A. Risk FactorsWe operate in a rapidly changing environment that involves a number of risks. The following discussion highlights some of these risks and others are discussed elsewhere in this report. These and other risks could materially adversely affect our business, revenue, financial condition and results of operations. Additional risk factors not presently known to us or that we currently deem immaterial may also impair our business or results of operations. See also â€œCautionary Note Regarding Forward-Looking Statementsâ€ in this Annual Report on Form 10-K.Risks Related to Our Business and IndustryReliance on relatively few suppliers for the majority of Quiptâ€™s patient service equipment and supplies could adversely affect its ability to operate. Quipt currently relies on a relatively small number of suppliers to provide it with the majority of its patient service equipment and supplies. Significant price increases, or disruptions in the ability to obtain such equipment and supplies from existing suppliers, may force Quipt to use alternative suppliers. Additionally, any new tariffs, taxes, or other costs imposed on manufacturers of certain medical equipment could be passed on to customers, such as Quipt. Such manufacturers may be forced to make other changes to their products or manufacturing processes that are unacceptable to Quipt, resulting in a need to change suppliers. Any change in suppliers Quipt uses could cause delays in the delivery of such products and possible losses in revenue, which could adversely affect Quiptâ€™s results of operations. In addition, alternative suppliers may not be available or may not provide their products and services at similar or favorable prices. The emerging nature of the market presents risks that suppliers may not be able to provide equipment to satisfy â€Ždemand. Demand may outstrip supply, leading to equipment shortages. â€ŽIf Quipt cannot obtain the patient service equipment and supplies it currently uses, or alternatives at similar or favorable prices, Quiptâ€™s ability to provide such products may be severely impacted, which could have an adverse effect on its business, financial condition, results of operations, cash flow, capital resources and liquidity. Conversely, incorrect demand forecasting could lead to excess inventory. The industry is subject to a high level of â€Žregulatory scrutiny, and government or manufacturer recalls could adversely affect Quiptâ€™s ability to provide â€Žservices and achieve revenue targets.â€ŽInadequate supply could impair Quiptâ€™s ability to attract new business and could create upward pricing pressure â€Žon equipment and supplies, adversely affecting margins for Quipt. Several equipment manufacturers are â€Žpursuing a strategy of vertical integration and should Quipt ever need to order equipment from those â€Žmanufacturers, such equipment may not be available on favorable terms.â€ŽSupply chain disruptions and economy-wide labor shortages in the U.S. could negatively impact Quiptâ€™s businesses.Supply chain disruptions, such as materials and equipment shortages, shipping, logistics and other

delays, might make it more difficult and costly for Quipt to obtain products or services from third parties. If these types of disruptions occur, they could have a material adverse effect on Quiptâ€™s business, financial condition, results of operations and cash flows. Labor shortages may lead to a significant increase in competition throughout the industry to attract and retain talent and lead to increased labor costs.8 Table of ContentsQuiptâ€™s failure to recruit and retain qualified employees, or to control its labor costs, could have a material adverse effect on its business, financial position, results of operations, and cash flows.While Quipt seeks to mitigate any cost increases, labor impacts and supply chain delays and shortages, these efforts may not be successful and Quipt could experience adverse impacts due to such factors. Quipt cannot predict the extent of these factors or other future increases in operating costs. To the extent such costs continue to increase, Quipt may be prevented, in whole or in part, from passing such cost increases through to its existing and prospective customers, or Quiptâ€™s customers may seek other competitive sources due to supply chain delays, which could have a material adverse impact on Quiptâ€™s business, financial position, results of operations and cash flows.Quipt has been negatively impacted by inflation and rising interest rates.Increases in inflation have had, and may continue to have, an adverse effect on Quipt. Current and future inflationary effects may be driven by, among other things, general inflationary cost increases, supply chain disruptions and governmental stimulus or fiscal policies. The cost to manufacture and distribute the equipment and products that Quipt provides to patients is influenced by the cost of materials, labor, and transportation, including fuel costs. Quipt continues to experience inflationary pressure and higher costs as a result of the increasing cost of materials, labor and transportation. The increase in the cost of equipment and products is due in part to a shortage in the availability of certain products, the higher cost of shipping, and general inflationary cost increases. Additionally, it is not certain that Quipt will be able to pass increased costs onto customers to offset inflationary pressures. Continuing increases in inflation could impact the overall demand for Quiptâ€™s products and services, its costs for labor, equipment and products, and the margins it is able to realize on its products, all of which could have an adverse impact on Quiptâ€™s business, financial position, results of operations and cash flows. In addition, future volatility of general price inflation and the impact of inflation on costs and availability of materials, costs for shipping and warehousing, workforce wage pressure, and other operational overhead could adversely affect Quiptâ€™s financial results. Although there have been recent increases in inflation, Quipt cannot predict whether these trends will continue.Inflationary increases may result in higher interest rates, which in turn may result in higher interest expense related to variable rate indebtedness. Future increases in inflation may result in higher interest rates which could increase interest expense related to Quiptâ€™s variable rate indebtedness and any borrowings it may undertake to refinance existing fixed rate indebtedness. Higher interest rates also impact the discount rate used in the valuation of intangible assets, including goodwill, and the impact on the discount rate could result in additional impairment charges for such assets. In addition, there can be no assurance that we will be able to refinance our credit facility upon maturity, or that any such refinancing would be on terms as favorable as the terms of the existing facility.Â If we are unable to refinance the term loan at maturity or are only able to do so at higher interest rates, our interest expense would increase, and the amount of our cash flow and our financial condition could be adversely affected.Quiptâ€™s business depends on its information systems, including software licensed from or hosted by third parties, and any failure or significant disruption or effective cyber-attack on any of these systems, security breaches or improper disclosure of or loss of data could materially affect our business, results of operations and financial condition.Quiptâ€™s business depends on the proper functioning and availability of its computer systems and networks. Quipt relies on an external service provider to provide continual maintenance, upgrading and enhancement of various information systems used by Quipt for its operational needs. Quipt licenses third-party software that supports intake, personnel scheduling and other human resources functions, office clinical and centralized billing and receivables management in an integrated database, enabling Quipt to standardize the care delivered across its network of locations and monitor its performance and consumer outcomes. Quipt also uses various third-party software providers for its order processing and inventory management platform. To the extent that its third-party providers fail to support, maintain and upgrade such software or systems, or if Quipt loses its licenses with third-party providers, the efficiency of Quiptâ€™s operations could be disrupted or reduced.The risk of a security breach or disruption, particularly through cyber-attacks or cyber intrusion, including by computer hackers, foreign governments and cyber terrorists, has generally increased as the number, intensity and sophistication of attempted attacks and intrusions from around the world have increased. In addition, the prevalent use of 9 Table of Contentsmobile devices that access confidential information increases the risk of data security breaches, which could lead to the loss of confidential information or other intellectual property. Quipt or its third-party vendors may experience cybersecurity and other breach incidents, including such incidents that remain undetected for an extended period. A cybersecurity attack or other incident that bypasses Quiptâ€™s or its third-party vendorsâ€™ information systems security could cause a security breach that may lead to a material disruption to Quiptâ€™s information systems infrastructure or business and/or involve a significant loss of business or patient health or other protected data or information. If a cybersecurity attack or another unauthorized attempt to access Quiptâ€™s or its third-party vendorsâ€™ systems or facilities were to be successful, it could result in the theft, destruction, loss, misappropriation or release of confidential information or intellectual property, and could cause operational or business delays that may materially impact Quiptâ€™s ability to provide various healthcare services.Even when a security breach is detected, the full extent of the breach may not be determined immediately. If Quipt experiences a reduction in the performance, reliability, or availability of its information systems, its operations and ability to process transactions and produce timely and accurate reports could be materially adversely affected. If Quipt experiences difficulties with the transition and integration of information systems or is unable to implement, maintain, or expand its systems properly, Quipt could suffer from, among other things, operational disruptions, delays, cessation of service, regulatory problems, increases in administrative expenses and other harm to its business and competitive position. For example, in February 2024, Quipt learned that one of its third-party software providers who interfaces with UnitedHealth Groupâ€™s Change Healthcare (â€œChange Healthcareâ€) information technology systems in connection with Quiptâ€™s claims processing activity had a cybersecurity threat actor gain access to some of the Change Healthcare information technology systems. UnitedHealth Group isolated the impacted systems upon learning of this threat and Change Healthcare suspended its claims processing activity with Quiptâ€™s third-party software provider. Although claims processing has resumed, the full impact of this incident has yet to be determined, and it could have an adverse effect on Quiptâ€™s business and results of operations.There can be no assurance that Quiptâ€™s and its third-party software providersâ€™ safety and security measures and disaster recovery plans will prevent damage, interruption, breach of their information systems and operations or data loss. Because the techniques used to obtain unauthorized access, disable or degrade service, or sabotage systems change frequently and may be difficult to detect, Quipt and its third-party software providersâ€™ may be unable to anticipate these techniques or implement adequate preventive measures. In addition, hardware, software or applications Quipt develops or procures from third parties may contain defects in design or manufacture or other problems that could unexpectedly compromise the security of its information systems. Unauthorized parties may attempt to gain access to Quiptâ€™s systems or facilities, or those of third parties with whom Quipt does business, including its confidential managed file transfer software providers, through fraud or other forms of deceiving its employees or contractors. Costs and potential problems and interruptions associated with any such unauthorized access or the implementation of new or upgraded systems and technology or with maintenance or adequate support of existing systems and technology, including systems and technology intended to protect against unauthorized access, also could disrupt or reduce the efficiency of Quiptâ€™s operations.Any successful cybersecurity attack or other unauthorized access to Quiptâ€™s, Quiptâ€™s third-party vendorsâ€™, or any of its or their acquisition targetsâ€™ systems, facilities or patient health information also could result in negative publicity, which could damage Quiptâ€™s reputation or brand with its patients, referral sources, payors or other third parties and could subject Quipt to substantial penalties under HIPAA and other federal and state data protection laws, in addition to costs and potential damages associated with private litigation related to those affected. Failure to maintain the security and functionality of Quiptâ€™s information systems and related software or to contract with third parties, or a failure to defend a cybersecurity attack or other attempt to gain unauthorized access to Quiptâ€™s, Quiptâ€™s third-party vendorsâ€™, or any of its or their acquisition targetsâ€™ systems, facilities or patient health information, could expose Quipt to a number of adverse consequences, the vast majority of which are not insurable, including, but not limited to, disruptions in Quiptâ€™s operations, regulatory and other civil and criminal penalties, fines, investigations and enforcement actions (including, but not limited to, those arising from the SEC, Canadian securities regulatory authorities, FTC, the Office of Inspector General or state attorneys general), private litigation with those affected by the data breach, loss of customers, disputes with payors and increased operating expense, all or any of which could adversely impact Quiptâ€™s financial condition and results of operations.10 Table of ContentsQuiptâ€™s financial performance is affected by continuing efforts by private third-party payors to control their costs, and if Quipt agrees to lower its reimbursement rates due to pricing pressures from such private third-party payors, Quiptâ€™s financial condition and results of operations would likely deteriorate.Quipt derived approximately 27% of its net revenue for each of the years ended September 30, 2024 and 2023, by seeking reimbursement from Medicare. If the Medicare program were to slow payments of Quipt receivables for any reason, Quipt would be â€Žadversely impacted. In addition, Medicare, private health insurance companies,â€Ž and third-party private payors â€Žcontinually seek to control the cost of providing healthcare services through direct contracts with healthcare providers, increased oversight and greater enrollment of patients in managed care programs and preferred provider organizations. These private payors are increasingly demanding discounted fee structures, including setting reimbursement rates based on Medicare fee schedules or requiring healthcare providers or suppliers to assume a greater degree of financial risk related to patient care. Reimbursement rates under private payor programs may not remain at current levels and may not be sufficient to cover the costs of caring for patients enrolled in such programs, and Quipt may experience a deterioration in pricing flexibility, changes in payor mix and growth in operating expenses in excess of increases in payments by private third-party payors. Quipt may be compelled to lower its prices due to increased pricing pressures, which could adversely impact Quiptâ€™s financial condition and results of operations. A reduction in reimbursement may be unrelated to any concurrent decline in the cost of operations, thereby resulting in â€Žreduced profitability. Quiptâ€™s costs of operations could increase, but the cost increases may not be passed on to â€Žcustomers because reimbursement rates are set without regard to the cost of service.â€ŽQuiptâ€™s payor contracts are subject to renegotiation or termination, which could result in a decrease in Quiptâ€™s revenue or profits.The majority of Quiptâ€™s payor contracts are subject to unilateral termination by either party on between 30 and 90 daysâ€™ prior written notice. Such contracts are routinely amended (sometimes by unilateral action by payors regarding payment policy), renegotiated, subjected to a bidding process with Quiptâ€™s competitors, or terminated altogether. Sometimes in the renegotiation process, certain lines of business may not be renewed, or a payor may enlarge its provider network or otherwise change the way it conducts its business in a way that adversely impacts Quiptâ€™s revenue. In other cases, a payor may reduce its provider network in exchange for lower payment rates. Quiptâ€™s revenue from a payor may also be adversely affected if the payor alters its utilization management expectations and/or administrative procedures for payments and audits, changes its order of preference among the providers to which it refers business or imposes a third-party administrator, network manager or other intermediary. Payors may also decide to refer business to their owned provider subsidiaries, such as specialty pharmaceuticals and/or home medical equipment networks owned by such payors or by third-party management companies. Any of these activities could materially reduce Quiptâ€™s revenue from these payors.Changes made by payors to the way they cover products supplied by Quipt could have an adverse impact on Quiptâ€™s revenue and operations.Payors that provide coverage for products supplied by Quipt can make changes to their plans and benefit designs that can have an adverse impact on Quiptâ€™s revenue and operations. The impact of changing the benefit can include changes to the types of providers that can provide products, increased competition, changes to covered amounts, and changes to patient deductibles. Changes in governmental or private payor supply replenishment schedules could adversely affect Quipt.A significant amount of our revenue comes from the sale of various products, such as masks and tubing and rental of medical equipment, such as CPAPs, oxygen concentrators, and ventilators. Medicare, Medicaid and private payors limit the number of times per year that patients may purchase such supplies or the number of months that equipment can be rented. To the extent that any governmental or private payor revises their guidelines to reduce the number of times such supplies can be purchased or the number of months that equipment can be rented, such reductions could adversely impact Quiptâ€™s revenue, financial condition and results of operations.11 Table of ContentsIf Quipt fails to manage the complex and lengthy reimbursement process, its revenue, financial condition and results of operations could suffer. Because Quipt depends upon reimbursement from Medicare, Medicaid and third-party payors for a significant majority of its revenues, Quiptâ€™s revenue, financial condition and results of operations may be affected by the reimbursement process, which in the healthcare industry is complex and can involve lengthy delays between the time that services are rendered and the time that the reimbursement amounts are settled. Depending on the payor, Quipt may be required to obtain certain payor-specific documentation from physicians and other healthcare providers before submitting claims for reimbursement. Certain payors have filing deadlines and will not pay claims submitted after such deadlines. Quipt

cannot ensure that it will be able to effectively manage the reimbursement process and collect payments for its equipment and services promptly.Quipt may be adversely affected by consolidation among health insurers and other industry participants.In recent years, there has been a continuing trend of health insurers merging or increasing efforts to consolidate with other non-governmental payors. Insurers are also increasingly pursuing alignment initiatives with healthcare providers. Consolidation within the health insurance industry may result in insurers having increased negotiating leverage and competitive advantages, such as greater access to performance and pricing data. Quiptâ€™s ability to negotiate prices and favorable terms with health insurers in certain markets could be affected negatively as a result of this consolidation. In addition, the shift toward value-based payment models could be accelerated if larger insurers, including those engaging in consolidation activities, find these models to be financially beneficial. There can be no assurance that Quipt will be able to negotiate favorable terms with payors and otherwise respond effectively to the impact of increased consolidation in the payor industry or vertical integration efforts.Quipt may be adversely affected if it is unable to maintain current levels of collectability and by the deterioration of the financial condition of Quiptâ€™s payors and disputes with third parties could have a significant negative impact on its financial condition and results of operations.The collection of accounts receivable requires constant focus and involvement by management and ongoing enhancements to information systems and billing center operating procedures. There can be no assurance that Quipt will be able to improve upon or maintain its current levels of collectability and days sales outstanding in future periods. Further, some of Quiptâ€™s payors and/or patients may experience financial difficulties, or may otherwise not pay accounts receivable when due, resulting in increased write-offs. If Quipt is unable to properly bill and collect its accounts receivable, its financial condition and results of operations will be adversely affected. In addition, from time to time, Quipt is involved in disputes with various parties, including its payors and their intermediaries regarding their performance of various contractual or regulatory obligations. These disputes sometimes lead to legal and other proceedings and cause Quipt to incur costs or experience delays in collections, increases in its accounts receivable or loss of revenue. In addition, in the event such disputes are not resolved in Quiptâ€™s favor or cause Quipt to terminate its relationships with such parties, there may be an adverse impact on its financial condition and results of operations.If Quipt is unable to maintain or develop relationships with patient referral sources, its growth and profitability could be adversely affected.Quiptâ€™s growth and profitability depend in large part on referrals from acute care hospitals, sleep laboratories, pulmonologist and endocrinologist offices, skilled nursing facilities, hospice operators and other patient referral sources in the communities served by Quipt, its ability to establish and maintain close working relationships with such patient referral sources and to increase awareness and acceptance of the benefits of inpatient rehabilitation, home health, and hospice care by its referral sources and their patients. By law, referral sources cannot be contractually obligated to refer patients to any specific provider. In addition, Quiptâ€™s relationships with referral sources are subject to federal and state healthcare laws such as the federal Anti-Kickback Statute and the Stark Law to the extent these services provide a financial benefit to or relieve a financial burden for a potential referral source, or are subsequently found not to be for fair market value. However, there can be no assurance that other market participants will not attempt to steer patients to competing post-acute providers or otherwise limit Quiptâ€™s access to potential referrals. The establishment of joint ventures or networks between referral sources, such as acute care hospitals, and other post-acute providers may hinder patient referrals to Quipt. 12 Table of ContentsQuiptâ€™s loss of, or failure to maintain, existing relationships or its failure to develop new relationships with referral sources could adversely affect its ability to grow its business and operate profitably.Quipt experiences competition from numerous other sleep therapy equipment, home respiratory, and mobility equipment providers, and this competition could adversely affect its revenues and its business.The sleep therapy equipment, home respiratory, and mobility equipment markets are highly competitive and include a large number of providers, some of which are national providers, but most of which are either regional or local providers, including hospital systems, physician specialists and sleep labs. The primary competitive factors are quality considerations such as responsiveness, access to payor contracts, the technical ability of the professional staff and the ability to provide comprehensive services. These markets are very fragmented. Some of Quiptâ€™s competitors may now or in the future have greater financial resources or more effective sales and marketing activities. The rest of the homecare market in the US consists of regional providers and product-specific providers, as well as numerous local organizations. Hospitals and health systems are routinely looking to provide coverage and better control of post-acute healthcare services, including homecare services of the types Quipt provides. These trends may continue as new payment models evolve, including bundled payment models, shared savings programs, value-based purchasing and other payment systems.New entrants to the sleep therapy equipment, home respiratory/home medical equipment and mobility equipment markets could have a material adverse effect on Quiptâ€™s business, results of operations and financial condition. A number of manufacturers of home respiratory equipment currently provide equipment directly to patients on a limited basis. Such manufacturers have the ability to provide their equipment at prices below those charged by Quipt, and there can be no assurance that such direct-to-patient sales efforts will not increase in the future or that such manufacturers will not seek reimbursement contracts directly with Quiptâ€™s third-party payors, who could seek to provide equipment directly to patients from the manufacturer. In addition, pharmacy benefit managers could enter the home medical equipment market and compete with Quipt. Large technology companies, such as Amazon.com, Inc. and Alphabet Inc., have disrupted other supply businesses and have entered the healthcare market. In the event such companies enter the home medical equipment market, Quipt may experience a loss of referrals or revenue.Changes in medical equipment technology and development of new treatments may cause Quiptâ€™s current equipment or services to become obsolete.Quipt evaluates changes in home medical equipment technology and treatments on an ongoing basis for purposes of determining the feasibility of replacing or supplementing items currently included in the patient service equipment inventory and services that Quipt offers patients. Quiptâ€™s selection of medical equipment and services is formulated on the basis of a variety of factors, including overall quality, functional reliability, availability of supply, payor reimbursement policies, product features, labor costs associated with the technology, acquisition, repair and ownership costs and overall patient and referral source demand, as well as patient therapeutic and lifestyle benefits. Manufacturers continue to invest in research and development to introduce new products to the marketplace. It is possible that major changes in available technology, payor benefit or coverage policies related to those changes, or the preferences of patients and referral sources may cause Quiptâ€™s current product offerings to become less competitive or obsolete, and it will be necessary to adapt to those changes. Unanticipated changes could cause Quipt to incur increased capital expenditures and accelerated equipment write-offs, and could force Quipt to alter its sales, operations and marketing strategies. In addition, the development and commercialization of new drugs to address obesity may limit the prospects for Quiptâ€™s current equipment or services. A number of new glucagon-like peptide (GLP-1) receptor agonist drugs, including Mounjaro, Wegovy, and Ozempic, have entered the market. The long-term effect of these drugs on Quiptâ€™s business is uncertain.Â However, these drugs may have a significant impact on obesity rates over time, which may result in reduced demand for our current equipment or services, and we may not be able to adapt to those changes to stay competitive.13 Table of ContentsQuiptâ€™s operations involve the transport of compressed and liquid oxygen, which carries an inherent risk of rupture or other accidents with the potential to cause substantial loss and have involved the operation of medical gas facilities that are subject to federal and state regulations, which requires significant compliance oversight and expenses.Quiptâ€™s operations are subject to the many hazards inherent in the transportation of medical gas products and compressed and liquid oxygen, including ruptures, leaks and fires. These risks could result in substantial losses due to personal injury or loss of life, severe damage to and destruction of property and equipment and pollution or other environmental damage and may result in curtailment or suspension of Quiptâ€™s related operations. If a significant accident or event occurs, it could adversely affect Quiptâ€™s business, financial position and results of operations. Additionally, corrective action plans, fines or other sanctions may be levied by government regulators who oversee transportation of hazardous materials such as compressed or liquid oxygen.Quipt provides a significant number of patients with oxygen-based therapy, and from time to time, Quipt has operated medical gas facilities in several states subject to federal and state regulatory requirements. Quiptâ€™s medical gas facilities and operations are subject to extensive regulation by the Food and Drug Administration (â€œFDAâ€) and other federal and state authorities. The FDA regulates medical gases, including medical oxygen, pursuant to its authority under the federal Food, Drug and Cosmetic Act. Among other requirements, the FDAâ€™s current Good Manufacturing Practice (â€œcGMPâ€) regulations impose certain quality control, documentation and record keeping requirements on the receipt, processing and distribution of medical gas. Further, in each such state, its medical gas facilities would be subject to regulation under state health and safety laws, which vary from state to state. The FDA and state authorities conduct periodic, unannounced inspections at medical gas facilities to assess compliance with the cGMP and other regulations, and Quipt expends significant time, money and resources in an effort to achieve substantial compliance with the cGMP regulations and other federal and state law requirements at each of its medical gas facilities. Quipt also complies with the FDAâ€™s requirement for medical gas providers to register their sites with the agency. There can be no assurance, however, that these efforts will be successful and that Quiptâ€™s medical gas facilities will maintain compliance with federal and state law regulations. Failure by Quipt to maintain regulatory compliance at its medical gas facilities could result in enforcement action, including warning letters, fines, product recalls or seizures, temporary or permanent injunctions, or suspensions in operations at one or more locations, and civil or criminal penalties which could materially harm its business, financial condition, results of operations, cash flow, capital resources and liquidity.Quipt currently outsources, and from time to time in the future may outsource, a portion of its internal business functions to third-party providers, which has significant risks, and Quiptâ€™s failure to manage these risks successfully could materially adversely affect its business, results of operations, and financial condition.Quipt currently outsources, and from time to time in the future may outsource, portions of its internal business functions, including billing and administrative functions relating to revenue cycle management and accounts payable, to third-party providers in India and the Philippines, and utilizes third-party managed file transfer software providers to transfer its sensitive and protected customer data. These third-party providers may not comply on a timely basis with all of Quiptâ€™s requirements or may not provide Quipt with an acceptable level of service or may not protect properly Quiptâ€™s and its customersâ€™ confidential or protected data. This could result in significant disruptions in Quiptâ€™s operations and significantly increase costs to undertake Quiptâ€™s operations, either of which could damage Quiptâ€™s relationships with its customers. In addition, Quiptâ€™s outsourced functions may be negatively impacted by any number of factors, including: political unrest; public health crises; social unrest; cyber-attacks; terrorism; war; vandalism; currency fluctuations; changes to the laws of India, the Philippines, the US or any other jurisdictions in which Quipt does business or outsources operations; or increases in the cost of labor and supplies in India and the Philippines or any other jurisdiction in which Quipt outsources any portion of its internal or other business functions. Quiptâ€™s outsourced operations may also be affected by trade restrictions, such as tariffs or other trade controls. As a result of its outsourcing activities, it may also be more difficult for Quipt to recruit and retain qualified employees for its business needs at any time. Quiptâ€™s failure to successfully outsource certain of its business functions could materially adversely affect its business, results of operations, and financial condition.14 Table of ContentsQuiptâ€™s ability to successfully operate its business is largely dependent upon the efforts of key personnel of Quipt, including senior management, the loss of any of whom could negatively impact Quiptâ€™s operations and financial results.Quipt is highly dependent on the performance and continued efforts of its senior management team. Quiptâ€™s future success is dependent on its ability to continue to attract and retain qualified executive officers and senior management. Any inability to manage Quiptâ€™s operations effectively could adversely impact its financial condition and results of operations.Quiptâ€™s ability to successfully operate its business is also dependent upon the efforts of certain other key personnel of Quipt. It is possible that Quipt will lose some key personnel, the loss of which could negatively impact its operations and profitability. Quiptâ€™s strategic growth plan, which has historically involved the acquisition of other companies, may not succeed.Quiptâ€™s strategic plan calls for growth in its business over the next several years through an increase in its density in select markets where it is established as well as the expansion of its geographic footprint into new markets. This growth would place (and has placed) significant demands on Quiptâ€™s management team, systems, internal controls and financial and professional resources. As a result, Quipt could be required to incur (and has incurred) expenses for hiring additional qualified personnel, retaining professionals to assist in developing the appropriate control systems and expanding Quiptâ€™s information technology infrastructure. If Quipt is unable to effectively manage growth, its financial results could be adversely impacted.Quiptâ€™s strategic plan has historically involved acquisitions of home medical equipment providers, and such acquisitions remain an element of Quiptâ€™s strategy. Quipt may face increased competition for attractive acquisition candidates, which may limit the number of acquisition opportunities available to Quipt or lead to the payment of higher prices for its acquisitions. Without successful acquisitions, Quiptâ€™s future growth rate could decline. In addition, Quipt cannot guarantee that any future acquisitions, if consummated, will result in further growth.Quiptâ€™s strategic plan contemplates successful integration of acquired home medical equipment providers with Quiptâ€™s existing business, including reduction in operating expenses with respect to the acquired companies. Integrating an acquisition could be expensive and time-consuming and could disrupt Quiptâ€™s ongoing business, negatively affect cash flow and

distract management and other key personnel from day-to-day operations. Quipt may not be able to successfully combine the operations of recently acquired companies with its operations, and, even if such integration is accomplished, Quipt may never realize the potential benefits of such an acquisition. The integration of acquisitions requires significant attention from management, may impose substantial demands on Quiptâ€™s operations or other projects and may impose challenges on us including, but not limited to, consistencies in business standards, procedures, policies and business cultures. There can be no assurance that any future acquisitions, if consummated, will result in further growth.Specific integration risks relating to the acquisition of other companies by Quipt may include:â—difficulties related to combining previously separate businesses into a single unit, including patient transitions, product and service offerings, distribution and operational capabilities and business cultures;â—availability of financing to the extent needed to fund acquisitions;â—customer loss and other general business disruption;â—managing the integration process while completing other independent acquisitions or dispositions;â—diversion of managementâ€™s attention from day-to-day operations;â—assumption of liabilities of an acquired business, including unforeseen or contingent liabilities or liabilities in excess of the amounts estimated;â—failure to realize anticipated benefits and synergies, such as cost savings and revenue enhancements;15 Table of Contentsâ—potentially substantial costs and expenses associated with acquisitions and dispositions;â—failure to retain and motivate key employees;â—difficulties in establishing and applying Quiptâ€™s internal control over financial reporting and disclosure controls and procedures to an acquired business;â—obtaining necessary regulatory licenses and payor-specific approvals, which may impact the timing of when Quipt is to bill and collect for services rendered;â—Quiptâ€™s ability to transition patients in a timely manner may impact Quiptâ€™s ability to collect amounts for services rendered;â—Quiptâ€™s estimates for revenue accruals during the integration of acquisitions may require adjustments in future periods as the transition of patient information is finalized; andâ—delays in obtaining new government and commercial insurance payor identification numbers for acquired branches, resulting in a slowdown and/or loss of associated revenue.Political and economic conditions, including significant global or regional developments such as economic and political events, international conflicts (including the ongoing war in Ukraine and in the Middle East), natural disasters and public health crises that are out of Quiptâ€™s control, could adversely affect its revenue, financial condition and results of operations.Quiptâ€™s business can be affected by a number of factors that are beyond its control, such as general geopolitical, economic and business conditions, including slower economic growth, disruptions in financial markets, economic downturns in the form of either contained or widespread recessionary conditions, inflation, elevated unemployment levels, sluggish or uneven economic recovery, government actions impacting trade agreements including the imposition of trade restrictions such as tariffs and retaliatory counter measures, government deficit reduction, tax legislation increasing the federal corporate income tax rates, natural and other disasters, public health crises affecting the operations of Quipt or its customers or suppliers, staffing shortages, production slowdowns or stoppages, raw material shortages and disruptions in delivery systems. We continue to monitor the worsening macroeconomic conditions, such as the war in Ukraine, the ongoing conflict in the Middle East and other global geopolitical tensions. Turmoil in the financial markets, including in the capital and credit markets, and any uncertainty over its breadth, depth and duration may put pressure on the global economy and could have a negative effect on Quiptâ€™s business. The shortage of liquidity and credit combined with substantial losses in worldwide equity markets could cause an economic recession in the US or worldwide. If global financial markets experience extreme disruption, governments may take unprecedented actions intended to address extreme market conditions that may include severely restricted credit and declines in real estate values. If conditions in the global economy, U.S. economy or other key vertical or geographic markets are weak or uncertain, Quipt could experience material adverse impacts on its revenue, financial condition and results of operations.Quiptâ€™s current insurance program is expensive to maintain and may expose it to unexpected costs and negatively affect its business, financial condition and results of operations, particularly if it incurs losses not covered by its insurance or if claims or losses differ from its estimates.There is an inherent risk of liability in the provision of healthcare services. As participants in the healthcare industry, Quipt may periodically be subject to lawsuits, some of which may involve large claims and significant costs to defend, such as mass tort or other class actions. Although Quiptâ€™s insurance coverage reflects deductibles, self-insured retentions, limits of liability and similar provisions that it believes are reasonable based on its operations, the coverage under its insurance programs may not be adequate to protect it in all circumstances. Quiptâ€™s insurance policies contain exclusions and conditions that could have a materially adverse impact on Quiptâ€™s ability to receive indemnification thereunder, as well as customary sub-limits for particular types of losses. Additionally, insurance companies that currently insure companies in Quiptâ€™s industry may cease to do so, may change the coverage provided or may substantially increase premiums in the future. The incurrence of losses and liabilities that exceed Quiptâ€™s available coverage, therefore, could have a material adverse effect on its business, financial condition and results of operations.Quipt also maintains Directors and Officers (D&O) Liability insurance coverage to protect all of its directors and executive officers. As premiums for insurance covering directorsâ€™ and officersâ€™ liability are rising, Quipt may be required to accept reduced policy limits and coverage or incur substantially higher costs to obtain the same or similar coverage. There can be no assurance that this D&O coverage will be sufficient to cover the costs of the events that may lead to its 16 Table of Contentsinvocation, in which case, there could be an adverse impact on Quiptâ€™s financial condition, should such an unforeseen event occur. As a result, it may be more difficult for us to attract and retain qualified people to serve on Quiptâ€™s board of directors, its board committees, or as executive officers.Potential conflicts of interest may arise. There are potential conflicts of interest to which some of Quiptâ€™s directors and officers may be subject â€Žin connection with its operations and situations may arise where the directors and officers may be â€Žin direct competition with Quipt. Conflicts of interest, if any, which arise may be subject to and be governed â€Žby procedures prescribed by the Business Corporations Act (British Columbia), which require a director or officer of a corporation who is a party to or is a â€Ždirector or an officer of or has a material interest in any person who is a party to a material contract or proposed â€Žmaterial contract with Quipt to disclose his interest and to refrain from voting on any matter in respect of â€Žsuch contract unless otherwise permitted under the Business Corporations Act (British Columbia). Any decision made by any of such directors and â€Žofficers involving Quipt should be made in accordance with their duties and obligations to deal fairly and in â€Žgood faith with a view to the best interests of Quipt and its shareholders.â€ŽQuipt conducts all of its operations through foreign subsidiaries. Quipt conducts all its operations through its US subsidiaries. Therefore, to the extent of these â€Žholdings, Quipt (directly and indirectly) is dependent on the cash flows of these subsidiaries to meet its â€Žobligations. The ability of such subsidiaries to make payments to their parent companies may be constrained by the â€Žfollowing factors: the level of taxation, particularly corporate profits and withholding taxes, in the jurisdiction in which â€Žeach subsidiary operates; and the introduction of exchange controls or repatriation restrictions or the availability of â€Žhard currency to be repatriated.â€ŽQuiptâ€™s revenue is generated from operations in the US and exposed to foreign exchange risk, which may negatively affect Quiptâ€™s results of operations.All of Quiptâ€™s revenue is generated from operations in the US. Quipt is subject to a number of risks â€Žassociated with its operations that may increase liability and costs and require significant management attention. These â€Žrisks include:â€Žâ—compliance with laws of the US that apply to Quiptâ€™s US operations, including lawful access, privacy â€Žlaws and anti-corruption laws;â€Žâ—instability in economic or political conditions, including inflation, recession and political uncertainty;â€Žâ—potential adverse tax consequences; andâ—litigation in US courts.â€ŽIn addition, Quipt is exposed to foreign exchange risk. At times, including at September 30, 2024, Quipt â€Ždoes hold significant cash in Canadian dollars (â€œC$â€). Quipt monitors foreign currency exposures and â€Žfrom time to time could authorize the use of derivative financial instruments such as forward foreign exchange â€Žcontracts to economically hedge a portion of foreign currency fluctuations.â€ŽBased on the exposure of Canadian cash at September 30, 2024, depreciation or appreciation of the Canadian dollar â€Žagainst the US dollar (â€œ$â€) could result in a significant effect on net income or loss. Quipt has not employed any â€Žforeign currency hedging programs.Risks Related to Regulation Quiptâ€™s revenue could be impacted by federal and state changes to reimbursement and other Medicaid and Medicare policies. Quipt derived approximately 32% and 33% of its net revenue for the years ended September 30, 2024 and 2023, respectively, from Medicare and various state-based Medicaid programs. These programs are subject to statutory and regulatory changes affecting overall spending, base rates or basis of payment, retroactive rate adjustments, annual caps 17 Table of Contentsthat limit the amount that can be paid (including deductible and coinsurance amounts) for rehabilitation therapy services rendered to Medicare beneficiaries, administrative or executive orders and government funding restrictions, all of which may materially adversely affect the rates and frequency at which these programs reimburse Quipt. Healthcare providers, suppliers, and payors are facing increasing pressure to reduce healthcare costs, and recent budget proposals and legislation at both the federal and state levels have called for cuts in Medicare and Medicaid reimbursement rates. Enactment and implementation of measures to reduce or delay reimbursement or overall Medicare or Medicaid spending could result in substantial reductions in Quiptâ€™s revenue and profitability. Payors may disallow Quiptâ€™s requests for reimbursement based on determinations that certain costs are not reimbursable or reasonable because either adequate or additional documentation was not provided or because certain services were not covered or considered medically necessary. Revenue from third-party payors can be retroactively adjusted after a new examination during the claims settlement process or as a result of post-payment audits. Quipt may also be subject to pre-payment review of certain service lines or products and equipment as a result of negative audit findings or other third-party payor determinations, which can result in significant delays in claims processing and could materially impact its revenue.As a result of the Public Health Emergency Declaration, National Emergency Declaration, and pursuant to the provisions of the Coronavirus Aid, Relief, and Economic Security Act (the â€œCARES Actâ€), among other things, the Centers for Medicare & Medicaid Services (â€œCMSâ€) issued regulatory guidance indicating enforcement discretion and flexibility regarding the provisions of items and services by the Medicare Durable Medical Equipment, Prosthetics, Orthotics, & Supplies (â€œDMEPOSâ€) suppliers like Quipt. These provisions were announced through blanket waivers under Section 1135 of the Social Security Act, two Interim Final Rules with Requests for Comment on April 6, 2020 and May 8, 2020, respectively, and through numerous forms of subregulatory guidance. These provisions included modifications of various requirements under CMS regulations and Medicare and Medicaid program rules that aim to expand the capacity of healthcare providers and suppliers to deliver healthcare services while minimizing the risk of viral exposure. CMSâ€™s changes included the exercise of enforcement discretion with respect to the clinical conditions and face-to-face encounter requirements required under certain national and local coverage determinations applicable to certain items and supplies Quipt offers. The CARES Act also provided for a temporary suspension of reduced rates for items and services provided by Quipt. Previously, CMS applied a blended payment rate for DME furnished in rural or noncontiguous non-competitive bidding areas. Pursuant to provisions of the CARES Act, through the end of the public health emergency, that blended rate was based on 50% of the adjusted fee schedule amount (adjusted based on competitively bid prices) and 50% of the unadjusted DMEPOS fee schedule amount. On December 28, 2021, CMS extended the temporary 50/50 blended rate for rural and noncontiguous non-competitive bidding areas after the public health emergency. This 50/50 blended rate was continued in the 2023 DMEPOS Fee Schedule.The CARES Act introduced a new blended rate for DME furnished in non-rural or contiguous non-competitive bidding areas that is based on 75% of the adjusted fee schedule amount and 25% of the unadjusted fee schedule amount. The Consolidated Appropriations Act, 2023 further extended the 75/25 blended Medicare reimbursement rate in non-competitive bidding/non-rural areas through December 31, 2023. After December 31, 2023, the reimbursement rate has reverted to 100% of the Medicare fee schedule, adjusted to inflation.While Quipt cannot predict what Medicare payment rates or coverage determinations will be in effect in future years, changes to payment rates or benefit coverages may materially impact its financial condition and results of operations. The CARES Act temporarily suspended the 2% payment adjustment applied to all Medicare fee-for-service claims under The Budget Control Act of 2011. The 2% BDCA sequestration was reinstated as of July 1, 2022. The payment adjustment has, and may continue to, adversely affect Quipt. Additionally, sequestration may have a continued revenue impact on Quiptâ€™s individual contracts with Medicare Advantage Organizations depending on individual contracts. The Statutory Pay-As-You-Go Act of 2010 (PAYGO) required that automatic payment cuts of 4% be put into place if a statutory action is projected to create a net increase in the deficit over either five or 10 years. The enactment of the American Rescue Plan Act in 2021 would have triggered PAYGO sequestration in 2021. In the Protecting Medicare & American Farmers from Sequester Cuts Act, Congress delayed the PAYGO sequestration until January 1, 2023.Â The Consolidated Appropriations Act, 2023 (Public Law No: 117-328) further prevented implementation of the PAYGO 18 Table of ContentsMedicare 4% sequester through the end of 2024. If not renewed, the PAYGO payment adjustment may adversely affect Quipt.Quipt is subject to US federal and state healthcare fraud and abuse and false claims laws and regulations, the prosecutions under which have increased in recent years and Quipt may become subject to such litigation, and if Quipt is unable to comply or has not fully complied with such laws, it could face substantial penalties.Quiptâ€™s operations are subject to various state and federal fraud and abuse laws, including, without limitation, the federal Anti-Kickback Statute, the federal Stark Law and the federal False Claims Act. These laws may impact, among other things, Quiptâ€™s sales, marketing and education programs.The federal Anti-Kickback Statute prohibits persons from knowingly and willfully soliciting, offering, receiving or providing remuneration, directly

or indirectly, in exchange for or to induce either the referral of an individual, or the furnishing or arranging for a good or service, for which payment may be made under a federal healthcare program such as the Medicare and Medicaid programs. Several courts have interpreted the statuteâ€™s intent requirement to mean that if any one purpose of an arrangement involving remuneration is to induce referrals of federal healthcare covered business, the statute has been violated. In addition, a person or entity does not need to have actual knowledge of the statute or specific intent to violate it in order to have committed a violation. The Anti-Kickback Statute is broad and, despite a series of narrow safe harbors, prohibits many arrangements and practices that are lawful in businesses outside of the healthcare industry. Penalties for violations of the federal Anti-Kickback Statute include criminal penalties and civil sanctions such as fines, imprisonment and possible exclusion from Medicare, Medicaid and other federal healthcare programs. Many states have also adopted laws similar to the federal Anti-Kickback Statute, some of which apply to the referral of patients for healthcare items or services reimbursed by any source, not only the Medicare and Medicaid programs.The federal Ethics in Patient Referrals Act of 1989, commonly known as the â€œStark Law,â€ prohibits, subject to certain exceptions, physician referrals of Medicare and, as applicable under state law, Medicaid patients to an entity providing certain â€œdesignated health servicesâ€ if the physician or an immediate family member has any financial relationship with the entity. The Stark Law also prohibits the entity receiving the referral from billing any good or service furnished pursuant to an unlawful referral. Various states have corollary laws to the Stark Law, including laws that require physicians to disclose any financial interest they may have with a healthcare provider to their patients when referring patients to that provider. Both the scope and exceptions for such laws vary from state to state. The federal False Claims Act prohibits persons from knowingly filing, or causing to be filed, a false claim to, or the knowing use of false statements to obtain payment from the federal government. The False Claims Act defines â€œknowinglyâ€ to include actual knowledge, acting in deliberate ignorance of the truth or falsity of information, or acting in deliberate disregard of the truth or falsity of information. False Claims Act liability includes liability for reverse false claims for avoiding or decreasing an obligation to pay or transmit money to the government. This includes False Claims Act liability for failing to report and return overpayments within 60 days of the date on which the overpayment is â€œidentified.â€ Penalties under the False Claims Act can include exclusion from the Medicare program. In addition, the government may assert that a claim including items or services resulting from a violation of the federal Anti-Kickback Statute constitutes a false or fraudulent claim for purposes of the False Claims Act. Suits filed under the False Claims Act, known as qui tam actions, can be brought by any individual on behalf of the government and such individuals, commonly known as â€œwhistleblowers,â€ may share in any amounts paid by the entity to the government in fines or settlement. The frequency of filing qui tam actions has increased significantly in recent years, causing greater numbers of medical device, pharmaceutical and healthcare companies to have to defend a False Claims Act action. When an entity is determined to have violated the federal False Claims Act, it may be required to pay up to three times the actual damages sustained by the government, plus civil penalties for each separate false claim. Various states have also enacted laws modeled after the federal False Claims Act.Quipt is currently the subject of an ongoing investigation by the US Department of Justice (the â€œDOJâ€) concerning whether the Company may have caused the submission of false claims to government healthcare programs for CPAP equipment. In April 2024, Quipt received a subpoena from the SEC to provide certain documents related to the Company and the DOJ investigation, the civil investigative demand (â€œCIDâ€) and financial reporting and disclosure matters (â€œSEC Subpoenaâ€). Further to the SEC Subpoena, the SEC concluded its investigation in November 2024 and, based on the information it had as at such time, the SEC advised that it did not intend to recommend an enforcement action by it against the Company. No assurance can be given that no action may ultimately result from the SECâ€™s investigation.19 Table of ContentsHIPAA, and its implementing regulations, also created additional federal criminal statutes that prohibit knowingly and willfully executing, or attempting to execute, a scheme to defraud any healthcare benefit program or obtain, by means of false or fraudulent pretenses, representations, or promises, any of the money or property owned by, or under the custody or control of, any healthcare benefit program, regardless of the payor (e.g., public or private) and knowingly and willfully falsifying, concealing or covering up by any trick or device a material fact or making any materially false statements in connection with the delivery of, or payment for, healthcare benefits, items or services relating to healthcare matters. Similar to the federal Anti-Kickback Statute, a person or entity does not need to have actual knowledge of the statute or specific intent to violate it in order to have committed a violation.From time to time, Quipt has been and is involved in various governmental audits, investigations and reviews related to its operations. Reviews and investigations can lead to government actions, resulting in the assessment of damages, civil or criminal fines or penalties, or other sanctions, including restrictions or changes in the way Quipt conducts business, loss of licensure or exclusion from participation in Medicare, Medicaid or other government programs. Additionally, as a result of these investigations, healthcare providers and entities may face litigation or have to agree to settlements that can include monetary penalties and onerous compliance and reporting requirements as part of a consent decree or corporate integrity agreement. If Quipt fails to comply with applicable laws, regulations and rules, its financial condition and results of operations could be adversely affected. Furthermore, becoming subject to these governmental investigations, audits and reviews may result in substantial costs and divert managementâ€™s attention from the business as Quipt cooperates with the government authorities, regardless of whether the particular investigation, audit or review leads to the identification of underlying issues.Quipt is unable to predict whether it could be subject to actions under any of these laws, or the impact of such actions. If Quipt is found to be in violation of any of the laws described above or other applicable state and federal fraud and abuse laws, Quipt may be subject to penalties, including civil and criminal penalties, damages, fines, exclusion from Medicare, Medicaid and other government healthcare reimbursement programs and the curtailment or restructuring of its operations.Failure by Quipt to successfully design, modify and implement technology-based and other process changes to maximize productivity and ensure compliance could ultimately have a significant negative impact on Quiptâ€™s financial condition, reputation and results of operations.Failure to achieve the cost savings or enhanced quality control expected from the successful design and implementation of such initiatives may adversely impact Quiptâ€™s financial condition and results of operations. Additionally, Medicare and Medicaid often change their documentation requirements with respect to claims submissions. The standards and rules for healthcare transactions, code sets and unique identifiers also continue to evolve, such as ICD 10 and HIPAA 5010 and other data security requirements. Moreover, government programs and/or commercial insurance payors may have difficulties administering new standards and rules for healthcare transactions and this may adversely affect timelines of payment or payment error rates. The DMEPOS Competitive Bidding Program also imposes new reporting requirements on contracted providers. Failure by Quipt to successfully design and implement system or process modifications could have a significant impact on its operations and financial condition. From time to time, Quiptâ€™s outsourced contractors for certain information systems functions may make operational, leadership or other changes that could impact Quiptâ€™s plans and cost-savings goals. The implementation of many of the new standards and rules will require Quipt to make substantial investments. Further, the implementation of these system or process changes could have a disruptive effect on related transaction processing and operations. If Quiptâ€™s implementation efforts related to systems development are unsuccessful, Quipt may need to write off amounts that it has capitalized related to systems development projects. Additionally, if systems development implementations do not occur, Quipt may need to incur additional costs to support its existing systems.If CMS requires prior authorization or implements changes in documentation necessary for Quiptâ€™s products, Quiptâ€™s revenue, financial condition and results of operations could be negatively impacted. CMS has established and maintains a Master List of Items Frequently Subject to Unnecessary Utilization of certain DMEPOS items identified as being subject to unnecessary utilization. This list identifies items that CMS has determined could potentially be subject to prior authorization as a condition of Medicare payment. Since 2012, CMS has 20 Table of Contentsalso maintained a list of categories of DMEPOS items that require face-to-face encounters with practitioners and written orders before the DMEPOS supplier may furnish the items to beneficiaries. In a final rule issued in 2019, CMS combined and harmonized the two lists to create a single unified list (the â€œMaster Listâ€). CMS also reduced the financial threshold for inclusion on the Master List. With certain exceptions for reductions in Payment Threshold (defined as an average purchase fee of $1,000 or greater, adjusted annually for inflation, or an average monthly rental fee of $100 or greater, adjusted annually for inflation), items remain on the Master List for ten years from the date the item was added to the Master List. The presence of an item on the Master List does not automatically mean that prior authorization is required. Under the 2019 final rule, CMS selects items from the Master List for inclusion on the â€œRequired Prior Authorization List.â€ The expanded Master List would increase the number of DMEPOS items potentially eligible to be selected for prior authorization, face-to-face encounter and written order prior to delivery requirements as a condition of payment. In August 2022, CMS suspended the prior authorization requirement for specified orthosis items on the Required Prior Authorization List under certain circumstances when reported with certain modifiers, effective April 13, 2022. On January 17, 2023, CMS published the annual F2F/WOPD Required List update in a federal register announcement, which added 10 orthosis codes that go into effect on April 17, 2023. To ensure practitioner involvement, these items will require an in person face-to-face encounter or telehealth encounter and also require a written order prior to delivery (WOPD). If CMS adds additional products to the Master List, expands the list of items subject to prior authorization, or expands face-to-face encounter requirements or provisions requiring a written order prior to delivery, these changes may adversely impact Quiptâ€™s revenue, financial condition and results from operations.Reimbursement claims are subject to audits by various governmental and private payor entities from time to time and such audits may negatively affect Quiptâ€™s revenue, financial condition and results of operations.Quipt receives a substantial portion of its revenues from the Medicare program. Medicare reimbursement claims made by healthcare providers, including HME providers, are subject to audit from time to time by governmental payors and their agents, such as MACs that, among other things, process and pay Medicare claims, auditors contracted by CMS, and insurance carriers, as well as the Office of Inspector General of the Department of Health and Human Services (the â€œOIG-HHSâ€), CMS and state Medicaid programs. These include specific requirements imposed by the Durable Medical Equipment Medicare Administrative Contractor (â€œDME MACâ€) Supplier Manuals, Medicare DMEPOS enrollment requirements and Medicare DMEPOS Supplier Standards. To ensure compliance with Medicare, Medicaid and other regulations, government agencies or their contractors, including MACs, Recovery Audit Contractors (â€œRACsâ€), Unified Program Integrity Contractors (â€œUPICsâ€) and Zone Program Integrity Contractors (â€œZPICsâ€), often conduct audits and request customer records and other documents to support Quiptâ€™s claims submitted for payment of services rendered and compliance with government program claim submission requirements. Some contractors are paid a percentage of the overpayments recovered. Negative audit findings or allegations of fraud or abuse may subject Quipt or its individual subsidiaries to liability, such as overpayment liability, refunds or recoupments of previously paid claims, payment suspension, or the revocation of billing or payment privileges in governmental healthcare programs. If CMS or a state Medicaid agency determines that certain actions of the Company or an affiliated subsidiary present an undue risk of fraud, waste, or abuse, they may suspend the billing or payment privileges of the entity, deny the entityâ€™s enrollment or revalidation for Medicare or Medicaid participation, and potentially deny the re-enrollments of other commonly owned entities. Such actions, if imposed on the Company or its subsidiaries, could materially adversely impact the Companyâ€™s revenue, financial condition and results of operations.In many instances, there are only limited publicly available guidelines and methodologies for determining errors with certain audits. As a result, there can be a significant lack of clarity regarding required documentation and audit methodology. The clarity and completeness of each patient medical file, some of which is the work product of physicians not employed by Quipt, is essential to successfully challenging any payment denials. For example, certain provisions under CMS guidance manuals, local coverage determinations, and the DME MAC Supplier Manuals provide that clinical information from the â€œpatientâ€™s medical recordâ€ is required to justify the initial and ongoing medical necessity for the provision of DME. Some DME MACs, CMS staff and other government contractors have taken the position, that the â€œpatientâ€™s medical recordâ€ refers not to documentation maintained by the DME supplier but instead to documentation maintained by the patientâ€™s physician, healthcare facility or other clinician, and that clinical information created by the DME supplierâ€™s personnel and confirmed by the patientâ€™s physician is not sufficient to establish medical necessity. If treating physicians do not adequately document, among other things, their diagnoses and plans of care, the risks that the Company will be subject to audits and payment denials are likely to increase. Moreover, auditorsâ€™ interpretations of these 21 Table of Contentspolicies are inconsistent and subject to individual interpretation, leading to significant increases in individual suppliers and industry-wide perceived error rates. High error rates could lead to further audit activity and regulatory burdens and could result in Quipt making significant refunds and other payments to Medicare and other government programs. Accordingly, Quiptâ€™s future revenues and cash flows from government healthcare programs may be reduced. Private payors also may conduct audits and may take legal action to recover alleged overpayments. Quipt could be adversely affected in some of the markets in which it operates if the auditing payor alleges substantial overpayments were made to Quipt due to coding errors or lack of documentation to support medical necessity determinations. Quipt cannot currently predict the adverse impact these measures might have on its financial condition and results of operations, but such an impact could be material.Moreover, provisions of the Patient Protection and Affordable Care Act (â€œACAâ€)

implemented by CMS require that overpayments be reported and returned within 60 days of the date on which the overpayment is â€œidentified.â€ Any overpayment retained after this deadline may be considered an â€œobligationâ€ for purposes of the False Claims Act, liability for which can result in the imposition of substantial fines and penalties. CMS currently requires a six-year â€œlookback period,â€ for reporting and returning overpayments.Quipt cannot currently predict the adverse impact, if any, that these audits, determinations, methodologies and interpretations might have on its financial condition and results of operations.Significant reimbursement reductions and/or exclusion from markets or product lines could adversely affect Quipt.In March 2019, CMS announced that it would consolidate all rounds and areas of the DMEPOS Competitive Bidding Program into a single round of competition effective January 1, 2021 named â€œRound 2021â€, to consolidate prior CBAs. Round 2021 contracts became effective on January 1, 2021 and extend through December 31, 2023. CMS included 16 product categories in the Round 2021. On April 10, 2020, CMS announced that due to the COVID-19 pandemic, it removed the non-invasive ventilators product category from the Round 2021 DMEPOS Competitive Bidding Program.On October 27, 2020, CMS announced that it would not award competitive bid contracts in 13 of the 15 remaining product categories due to a failure to achieve expected savings, and that Round 2021 contract awards would only be made for off-the-shelf (OTS) knee and back braces. On May 25, 2023, CMS announced a temporary gap period for the CBP starting January 1, 2024, following the expiration of all Round 2021 contracts for OTS knee and back braces on December 31, 2023.Â The gap period commenced as anticipated and CMS has yet to announce when the temporary gap period for the CBP would end, but indicated that it would start bidding for the next CBP round after it completes the formal notice and comment rulemaking process and implements necessary changes to the CBP to establish sustainable process, save money for Medicare patients and taxpayers, help limit fraud, waste, and abuse, and ensure patient access to quality items and services.Â During the temporary gap period, any Medicare-enrolled DMEPOS supplier may furnish DMEPOS items and services to patients, with payment in former CBAs based on 100% of the single payment amount for that CBA (increased by the projected percentage change in Consumer Price Index for All Urban Consumers), and payment in non-CBAs based on fully adjusted rates per the applicable methodology under 42 C.F.R. Â§ 414.210(g).The competitive bidding process (which is expected to be re-bid every three years) has historically put pressure on the amount Quipt is reimbursed in the markets in which it exists, as well as in areas that are not subject to the DMEPOS Competitive Bidding Program. The rates required to win future competitive bids could continue to depress reimbursement rates. Quipt will continue to monitor developments regarding the DMEPOS Competitive Bidding Program. While Quipt cannot predict the outcome of the DMEPOS Competitive Bidding Program on its business in the future nor the Medicare payment rates that will be in effect in future years for the items subjected to competitive bidding, the program may materially adversely affect its financial condition and results of operations.Failure by Quipt to maintain required licenses, permits and accreditation could impact its operations.Quipt is required to maintain a significant number of state and/or federal licenses and permits for its operations and facilities. The ability of Quipt and its subsidiaries to obtain, sustain or renew any such licenses and permits on acceptable â€Žterms is subject to changes in regulations and policies and to the discretion of the applicable authorities or other â€Žgovernmental agencies. There is no guarantee that the Quipt will meet these conditions.â€Žâ€Ž Moreover, certain employees are 22 Table of Contentsrequired to maintain licenses in the states in which they practice. Quipt manages the facility licensing function centrally. In addition, individual clinical employees are responsible for obtaining, maintaining and renewing their professional licenses, and Quipt has processes in place designed to notify branch or pharmacy managers of renewal dates for the clinical employees under their supervision. State and federal licensing requirements are complex and often open to subjective interpretation by various regulatory agencies. Accurate licensure is also a critical threshold issue for the Medicare enrollment and the Medicare competitive bidding program. From time to time, Quipt may also become subject to new or different licensing requirements due to legislative or regulatory requirements developments or changes in its business, and such developments may cause Quipt to make further changes in its business, the results of which may be material. Although Quipt believes it has appropriate systems in place to monitor licensure, violations of licensing requirements may occur and failure by Quipt to acquire or maintain appropriate licensure for its operations, facilities and clinicians could result in interruptions in its operations, refunds to state and/or federal payors, sanctions or fines or the inability to serve Medicare beneficiaries in competitive bidding markets which could adversely impact Quiptâ€™s financial condition and results of operations.Accreditation is required by most of Quiptâ€™s managed care payors and is a mandatory requirement for all Medicare DMEPOS providers. If Quipt or any of its branches lose accreditation, or if any of its new branches are unable to become accredited, such failure to maintain accreditation or become accredited could adversely impact Quiptâ€™s financial condition and results of operations.Legislative action or changes could adversely affect Quiptâ€™s business, results of operations and financial condition.There could be legislative action that could adversely affect Quiptâ€™s business model, including, without â€Žlimitation: a decision by the US government to become the exclusive provider of health care services at some â€Žtime in the future; changes in US federal or state laws, rules, and regulations, including those governing the â€Žcorporate practice of medicine, and fee splitting; and changes in the US Anti-Kickback Statute and Stark Law â€Žand/or similar state laws, rules, and regulations. Conversely, budgetary problems in the US could lead to â€Žreduced funding, substantial modification, or elimination of Medicare programs, which would end reimbursement for â€Žmany patients. There can be no assurance that new rules and regulations will not be enacted or that existing rules and â€Žregulations will not be applied in a manner which could limit or curtail Quiptâ€™s business. Amendments to â€Žcurrent laws and regulations could have a substantial adverse impact on Quipt and could adversely affect its financial condition and results of operations.â€ŽHealthcare reform legislation could have a material impact on Quiptâ€™s business, results of operations and financial condition.Healthcare reform laws significantly affect the US healthcare services industry. In recent years, many legislative â€Žproposals have been introduced or proposed in Congress and in some state legislatures that would affect major changes â€Žin the healthcare system, either nationally or at the state level. At the federal level, Congress has continued to propose or â€Žconsider healthcare budgets that substantially reduce payments under the Medicare and Medicaid programs. The â€Žultimate content, timing or effect of any healthcare reform legislation and the impact of potential legislation on us is â€Žuncertain and difficult, if not impossible, to predict. That impact may be material to Quiptâ€™s business, financial â€Žcondition, or results of operations.â€ŽActual or perceived failures to comply with applicable data protection, privacy and security, and consumer protection laws, regulations, standards and other requirements could adversely affect Quiptâ€™s business, results of operations and financial condition. Numerous federal and state laws and regulations addressing patient privacy and consumer privacy, including HIPAA and the HITECH Act, govern the collection, dissemination, security, use and confidentiality of patient-identifiable health information or personal information. Such laws and regulations relating to privacy, data protection, marketing and advertising, and consumer protection are evolving and subject to potentially differing interpretations. These requirements may be interpreted and applied in a manner that varies from one jurisdiction to another and/or may conflict with other laws or regulations. As a result, Quiptâ€™s practices may not have complied or may not comply in the future with all such laws, regulations, requirements and obligations. Any failure, or perceived failure, by Quipt or any of its third-party partners or 23 Table of Contentsservice providers to comply with privacy policies or federal or state privacy or consumer protection-related laws, regulations, industry self-regulatory principles, industry standards or codes of conduct, regulatory guidance, orders to which they may be subject, or other legal obligations relating to privacy or consumer protection, could adversely affect Quiptâ€™s reputation, brand and business, and may result in claims, proceedings or actions against Quipt by governmental entities, consumers, users, suppliers or others. These proceedings may result in financial liabilities or may require Quipt to change its operations, including ceasing the use or sharing of certain data sets.HIPAA and the HITECH Act, and their implementing regulations, require Quipt to comply with standards for the use and disclosure of health information within Quipt and with third parties. HIPAA and the HITECH Act also include standards for common healthcare electronic transactions and code sets, such as claims information, plan eligibility, payment information, and privacy and security of individually identifiable health information.HIPAA requires healthcare providers, including Quipt, in addition to health plans and clearinghouses, to develop and maintain policies and procedures with respect to protected health information that is used or disclosed. The HITECH Act included notification requirement for breaches of patient-identifiable health information, restricts certain disclosures and sales of patient-identifiable health information and provides a tiered system for civil monetary penalties for HIPAA violations. HIPAA also provides for criminal penalties.In addition, various federal and state legislative and regulatory bodies, or self-regulatory organizations, may expand current laws or regulations, enact new laws or regulations or issue revised rules or guidance regarding privacy, data protection and consumer protection. For instance, the CCPA became effective on January 1, 2020. The CCPA gives California residents expanded rights to access and delete their personal information, opt out of certain personal information sharing and receive detailed information about how their personal information is used by requiring covered companies to provide new disclosures to California consumers (as that term is broadly defined) and provide such consumers new ways to opt-out of certain sales of personal information. The CCPA provides for civil penalties for violations, as well as a private right of action for data breaches that is expected to increase data breach litigation. Although there are limited exemptions for protected health information and the CCPAâ€™s implementation standards and enforcement practices are likely to remain uncertain for the foreseeable future, the CCPA may increase Quiptâ€™s compliance costs and potential liability. Many similar privacy laws have been proposed at the federal level and in other states.Additionally, the FTC and many state attorneys general are interpreting existing federal and state consumer protection laws to impose evolving standards for the online collection, use, dissemination and security of health-related and other personal information. Courts may also adopt the standards for fair information practices promulgated by the FTC, which concern consumer notice, choice, security and access. Consumer protection laws require Quipt to publish statements that describe how it handles personal information and choices individuals may have about the way Quipt handles their personal information. If such information that Quipt publishes is considered untrue, it may be subject to government claims of unfair or deceptive trade practices, which could lead to significant liabilities and consequences. Furthermore, according to the FTC, violating consumersâ€™ privacy rights or failing to take appropriate steps to keep consumersâ€™ personal information secure may constitute unfair acts or practices in or affecting commerce in violation of Section 5 of the FTC Act.Under the Federal CAN-SPAM Act, the TCPA and the Telemarketing Sales Rule and Medicare regulations, Quipt is limited in the ways in which it can market and service its products and services by use of email, text or telephone marketing. The actual or perceived improper sending of text messages may subject us to potential risks, including liabilities or claims relating to consumer protection laws. Numerous class-action suits under federal and state laws have been filed in recent years against companies who conduct SMS texting programs, with many resulting in multi-million-dollar settlements to the plaintiffs. Any future such litigation against us could be costly and time-consuming to defend. For example, the TCPA, a federal statute that protects consumers from unwanted telephone calls, faxes and text messages, restricts telemarketing and the use of automated SMS text messages without proper consent. On April 1, 2021, in Facebook, Inc. v. Duguid, 141 S. Ct. 1163 (2021), the U.S. Supreme Court adopted a narrow definition of the type of automated dialers that are subject to the TCPA, thereby removing some automated text messages from the scope of the TCPA consent requirements. As a result, there may be an increase in litigation under state laws and new legislation at the federal and state level in an effort to ensure that consent is required for calls and text messages that are now outside the scope of the TCPA. For example, in May 2021, the Florida legislature passed a bill that expands restrictions for telephonic 24 Table of Contentssales calls, including text messages, made using automated selection and dialing systems and creates a private right of action for violations of the law. Additionally, state regulators may determine that telephone calls to patients of Quipt are subject to state telemarketing regulations. If Quipt does not comply with existing or new laws and regulations related to telephone contacts or patient health information, it could be subject to criminal or civil sanctions. New health information standards, whether implemented pursuant to HIPAA, the HITECH Act, congressional action or otherwise, could have a significant effect on the manner in which Quipt handles healthcare-related data and communicates with payors, and the cost of complying with these standards could be significant. The scope and interpretation of the laws that are or may be applicable to the delivery of consumer phone calls, emails and text messages are continuously evolving and developing. If Quipt does not comply with these laws or regulations or if it becomes liable under these laws or regulations, it could face direct liability, could be required to change some portions of its business model, could face negative publicity and its business, financial condition and results of operations could be adversely affected. Even an unsuccessful challenge of Quiptâ€™s phone, email or SMS text practices by its consumers, regulatory authorities or other third parties could result in negative publicity and could require a costly response from and defense by Quipt.Quipt may be adversely affected by global climate change or by legal, regulatory or market responses to such change. The long-term effects of climate change are difficult to predict and may be widespread. The impacts may include physical risks (such as rising sea levels or frequency and severity of extreme weather conditions), social and human effects (such as population dislocations or harm to health and well-being), compliance costs and transition risks (such as regulatory or technology changes) and other adverse effects. The effects could impair, for example, the availability and cost of certain products, commodities and energy (including utilities), which in turn may impact Quiptâ€™s ability to procure goods or services required for the operation of its business at the quantities and levels it requires. Quipt may bear losses

incurred as a result of, for example, physical damage to or destruction of its facilities (such as patient service offices and warehouses), loss or spoilage of inventory, and business interruption due to weather events that may be attributable to climate change. Governments in the U.S., Canada and abroad are considering new or expanded laws to address climate change. Such laws may include limitations on GHG emissions, mandates that companies implement processes to monitor and disclose climate-related matters, additional taxes or offset charges on specified energy sources, and other requirements. In October 2023, the state of California enacted the Climate Corporate Data Accountability Act (â€œSB-253â€), which mandates the disclosure of GHG emissions, including Scope 1, Scope 2 and Scope 3 emissions; and the Climate-Related Financial Risk Act (â€œSB-261â€), which mandates the disclosure of climate-related financial risks, and measures adopted to reduce and adapt to such risks. Both California laws require initial disclosures in 2026. Compliance with climate-related laws may be further complicated by disparate regulatory approaches in various jurisdictions. New or expanded climate-related laws could impose substantial costs on Quipt. At the present time, Quipt cannot predict their potential effect on its capital expenditures or results of operations. These events and impacts could materially adversely affect Quiptâ€™s business and results of operations.Risks Related to Our Financial Condition If Quipt were required to write down all or part of its goodwill, its net earnings and net worth could be materially adversely affected.Quipt had approximately $51,000,000 of goodwill recorded on its Consolidated Balance Sheets at September 30, 2024. Goodwill represents the excess of cost over the fair market value of net assets acquired in business combinations. If Quiptâ€™s market capitalization drops significantly below the amount of net equity recorded on its balance sheet, it might indicate a decline in its fair value and would require Quipt to further evaluate whether its goodwill has been impaired. If, as part of Quiptâ€™s annual review of goodwill, or if any triggering events are identified on an interim basis indicating a possible impairment of goodwill, Quipt is required to write down all or a significant part of its goodwill, its net earnings and net worth would be materially adversely affected, which could affect Quiptâ€™s flexibility to obtain additional financing. In addition, if Quiptâ€™s assumptions used in preparing its valuations for purposes of impairment testing differ materially from actual future results, Quipt may record impairment charges in the future and its financial results may be materially adversely affected. Fair value determinations require considerable judgment and are sensitive to changes in underlying assumptions and factors, such as estimates of a reporting unitâ€™s fair value, including the revenue growth rates, discount 25 Table of Contentsrate, and control premium used to estimate the reporting unitâ€™s fair value, and judgment about impairment triggering events.Quipt may not be able to generate sufficient cash flow to cover required payments or comply with financial and operating covenants under its long-term debt and long-term operating leases.Failure to generate sufficient cash flow to cover required payments or comply with financial and operating covenants under Quiptâ€™s long-term debt and long-term operating leases could result in defaults under such agreements and cross-defaults under other debt or operating lease arrangements, which could harm its operating subsidiaries. Quipt may not generate sufficient cash flow from operations to cover required interest, principal and lease payments. In addition, Quiptâ€™s current indebtedness contains restrictive covenants and require Quipt to maintain or satisfy specified coverage tests. These restrictions may interfere with Quiptâ€™s ability to obtain additional advances under its existing credit facility or to obtain new financing or to engage in other business activities, which may inhibit Quiptâ€™s ability to grow its business and increase revenue. In addition, failure by Quipt to comply with these restrictive covenants could result in an event of default which, if not cured or waived, could result in the acceleration of its debt.Quipt may need additional capital to fund its operating subsidiaries and finance its growth, and Quipt may not be able to obtain it on acceptable terms, or at all, which may limit its ability to grow.Quiptâ€™s ability to maintain and enhance its operating subsidiaries and equipment to meet regulatory standards, operate efficiently and remain competitive in its markets requires Quipt to commit substantial resources to continued investment in its affiliated facilities and equipment. Additionally, the continued expansion of its business through the acquisition of existing facilities, expansion of existing facilities and construction of new facilities may require additional capital, particularly if Quipt were to accelerate its acquisition and expansion plans. Financing may not be available or may be available only on terms that are not favorable. In addition, some of Quiptâ€™s outstanding indebtedness restricts, among other things, its ability to incur additional debt. If Quipt is unable to raise additional funds or obtain additional funds on acceptable terms, it may have to delay or abandon some or all of its growth strategies. Further, if additional funds are raised through the issuance of additional equity securities, the percentage ownership of Quiptâ€™s shareholders would be diluted. Any newly issued equity securities may have rights, preferences or privileges senior to those of the Common Shares.We will continue to incur significantly increased expenses and administrative burdens as a result of being a public company, which could have a material adverse effect on Quiptâ€™s business, financial condition and results of operations.As a public company, Quipt is subject to the reporting requirements and other obligations of the Exchange Act, the Sarbanes-Oxley Act, including the requirements of Section 404, the Securities Act (British Columbia), applicable national and multilateral instruments, as well as rules and regulations subsequently implemented by the SEC, Canadian securities regulatory authorities, the Dodd-Frank Wall Street Reform and Consumer Protection Act and the rules and regulations promulgated and to be promulgated thereunder, the Public Company Accounting Oversight Board and the securities exchanges. The SEC, Canadian securities regulatory authorities, and other regulators continue to adopt new rules and regulations and make additional changes to existing regulations that require Quiptâ€™s compliance. Regulatory reform may lead to substantial new disclosure obligations, which may lead to additional compliance costs and impact, in ways Quipt cannot currently anticipate, the manner in which Quipt operates its business. Compliance with such requirements may cause Quipt to continue to incur additional accounting, legal and other expenses and may make certain activities more time-consuming. Quipt also incurs costs associated with corporate governance requirements, including requirements under securities laws, as well as rules and regulations implemented by the SEC, Canadian securities regulatory authorities, TSX and Nasdaq. Such rules and regulations increase Quiptâ€™s legal and financial compliance costs and Quipt continues to devote significant time to comply with these requirements. Quipt is currently evaluating and monitoring developments with respect to these rules and regulations and cannot predict or estimate the amount of additional costs it may incur or the timing of such costs.Quipt has and will continue to incur costs to maintain internal control over financial reporting. It may also be more expensive to obtain director and officer liability insurance. Risks associated with Quiptâ€™s status as a public company 26 Table of Contentsmay make it more difficult to attract and retain qualified persons to serve on the board of directors or as executive officers. Furthermore, certain of the key personnel of Quipt may be unfamiliar with the requirements of operating a company regulated by the SEC and Canadian securities regulatory authorities, which could cause Quipt to have to expend time and resources helping them become familiar with such requirements. These increased costs will require Quipt to divert a significant amount of money that could otherwise be used to expand the business and achieve strategic objectives. Advocacy efforts by shareholders and third parties may also prompt additional changes in governance and reporting requirements, which could further increase costs.Risks Related to Our SecuritiesWe may not be able to effectively maintain controls and procedures required by Section 404 of the Sarbanes-Oxley Act that are applicable to us.As a public company, Quipt is required to comply with the SECâ€™s rules implementing Sections 302 and 404 of the Sarbanes-Oxley Act, which require management to certify financial and other information in Quiptâ€™s quarterly and annual reports and provide an annual management report on the effectiveness of internal control over financial reporting, as well as Canadian securities laws and regulations. To comply with the requirements of being a public company, we may continue to undertake various actions, such as implementing additional internal controls and procedures and hiring additional accounting or internal audit staff. These rules and regulations also increase our legal and financial compliance costs and make some activities more time-consuming and costly. As described in Item 9A, we concluded that our internal control over financial reporting was not effective as of September 30, 2023. Specifically, management did not consistently execute controls to validate the completeness and accuracy of underlying data utilized in the operation of certain manual controls. We have taken a number of measures to remediate the material weakness identified as of September 30, 2023, and such material weakness has been remediated as of September 30, 2024.If we are not able to maintain internal controls and procedures in accordance with the requirements of applicable securities laws, rules, and regulations, including, without limitation, Section 404 in a timely manner or with adequate compliance, we may not be able to conclude that our internal control over financial reporting is effective, which may subject us to adverse regulatory consequences and could harm investor confidence and the market price of our Common Shares. The existence of material weaknesses in internal control over financial reporting could adversely affect our reputation or investor perceptions of us.The change from foreign private issuer to U.S. domestic issuer effective as of October 1, 2024 may result in significant additional costs and expenses to us.As of March 31, 2024, we determined that we no longer qualify as a â€œforeign private issuer,â€ as defined under U.S. securities laws. As a result, effective as of October 1, 2024, we are no longer eligible to use the rules and forms designed for foreign private issuers and we are considered a U.S. domestic issuer. The regulatory and compliance costs to us under U.S. securities laws as a U.S. domestic issuer may be significantly more than the costs incurred as a foreign private issuer. Effective as of October 1, 2024, we are required to file periodic and current reports and registration statements on U.S. domestic issuer forms with the SEC, which are generally more detailed and extensive than the forms available to a foreign private issuer. In addition, we are required to comply with U.S. proxy requirements and Regulation FD, and our officers, directors and principal shareholders are subject to the beneficial ownership reporting and short-swing profit recovery requirements in Section 16 of the Securities Exchange Act of 1934, as amended (the â€œExchange Actâ€). We are also no longer eligible to rely upon exemptions from corporate governance requirements that are available to foreign private issuers or to benefit from other accommodations for foreign private issuers under the rules of the SEC or Nasdaq, which may involve additional costs.27 Table of ContentsWe are an â€œemerging growth companyâ€ and a â€œsmaller reporting company,â€ and the reduced disclosure requirements applicable to emerging growth companies or smaller reporting companies may make our Common Shares less attractive to investors.We are an â€œemerging growth company,â€ as defined in the Jumpstart Our Business Startups Act of 2012, or the JOBS Act. We may remain an emerging growth company for up to five years, or until such earlier time as we have more than $1.235 billion in annual revenue, the market value of our stock held by non-affiliates is more than $700 million or we issue more than $1 billion of non-convertible debt over a three-year period. For so long as we remain an emerging growth company, we are permitted and intend to rely on exemptions from certain disclosure requirements that are applicable to other public companies that are not emerging growth companies. These exemptions include not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act, not being required to comply with any requirement that may be adopted by the Public Company Accounting Oversight Board regarding mandatory audit firm rotation or a supplement to the auditorâ€™s report providing additional information about the audit and the financial statements, being permitted to present only two years of audited financial statements and a correspondingly reduced â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operationsâ€ disclosure, reduced disclosure obligations regarding executive compensation and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved. We cannot predict whether investors will find our Common Shares less attractive if we rely on these exemptions. If some investors find our Common Shares less attractive as a result, there may be a less active trading market for our Common Shares and our stock price may be more volatile.In addition, the JOBS Act provides that an emerging growth company can take advantage of an extended transition period for complying with new or revised accounting standards. An emerging growth company can therefore delay the adoption of certain accounting standards until those standards would otherwise apply to private companies. However, we are choosing to â€œopt outâ€ of such extended transition period, and, as a result, we will comply with new or revised accounting standards on the relevant dates on which adoption of such standards is required for public companies that are not emerging growth companies. The JOBS Act provides that our decision to opt out of the extended transition period for complying with new or revised accounting standards is irrevocable.We are also a â€œsmaller reporting company,â€ as such term is defined in Rule 12b-2 of the Exchange Act, meaning that the market value of our Common Shares held by non-affiliates is less than $250 million. We may continue to be a smaller reporting company if either (i) the market value of our Common Shares held by non-affiliates is less than $250 million or (ii) our annual revenue is less than $100 million during the most recently completed fiscal year and the market value of our Common Shares held by non-affiliates is less than $700 million. If we are a smaller reporting company at the time we cease to be an emerging growth company, we may continue to rely on exemptions from certain disclosure requirements that are available to smaller reporting companies. Specifically, as a smaller reporting company we may choose to present only the two most recent fiscal years of audited financial statements in our Annual Report on Form 10-K and, similar to emerging growth companies, smaller reporting companies have reduced disclosure obligations regarding executive compensation.Fluctuations in the price of Quiptâ€™s securities could contribute to the loss of all or part of your investment.Our Common Shares are currently listed and posted for trading on the TSX and Nasdaq. â€ŽThe trading price of our Common Shares could be volatile and subject to wide fluctuations in response to various factors, some of which are beyond our control. Any of the factors listed below could have a material adverse effect on your investment in our Common Shares and our Common Shares may trade at prices significantly below the price you paid for them. In such circumstances, the trading price of our Common Shares may not recover and may experience a further

decline.Factors affecting the trading price of our Common Shares may include:â—actual or anticipated fluctuations in our quarterly financial results or the quarterly financial results of companies perceived to be similar to us;â—changes in the marketâ€™s expectations about our operating results;28 Table of Contentsâ—our operating results failing to meet the expectation of securities analysts, investors or our guidance in a particular period;â—changes in financial estimates and recommendations by securities analysts concerning Quipt or the home medical equipment industry in general;â—operating and stock price performance of other companies that investors deem comparable to us;â—our ability to market new and enhanced products on a timely basis;â—changes in laws and regulations affecting our business;â—our ability to meet compliance requirements;â—commencement of, or involvement in, litigation involving us;â—inability to quickly remediate material weaknesses or the continued identification of material weaknesses in internal control over financial reporting;â—changes in our capital structure, such as future issuances of securities or the incurrence of additional debt;â—the volume of shares of our Common Shares available for public sale;â—any major change in our board of directors or management;â—sales of substantial amounts of Common Shares by our directors, executive officers or significant shareholders or the perception that such sales could occur; andâ—general economic and political conditions such as recessions, interest rates, fuel prices, international currency fluctuations and acts of war or terrorism, including the war in Ukraine and the ongoing conflict in the Middle East.Broad market and industry factors may materially harm the market price of our securities irrespective of our operating performance. Securities of small-cap â€Žand â€Žhealthcare â€Žcompanies have experienced substantial volatility in the past, often based on â€Žfactors unrelated to â€Žthe â€Žfinancial â€Žperformance or prospects of the companies involved. â€ŽIn addition, the stock market in general, including each of Nasdaq and the TSX, have experienced price and volume fluctuations that have often been unrelated or disproportionate to the operating performance of the particular companies affected. Accordingly, the market price of our â€Žâ€ŽCommon Shares at any given point in time may not â€Žâ€Žâ€Žaccurately â€Žreflect the long-term value of the Company. The trading prices and valuations of these stocks, and of our Common Shares, may not be predictable. A loss of investor confidence in the market for retail stocks or the stocks of other companies which investors perceive to be similar to us could depress our stock price regardless of our business, prospects, financial condition or results of operations. A decline in the market price of our Common Shares also could adversely affect our ability to issue additional securities and our ability to obtain additional financing in the future. Moreover, securities class-action litigation often has been brought â€Žâ€Žagainst companies â€Žfollowing periods of volatility in the market â€Žprice of their securities. The Company may in the â€Žâ€Žfuture be the target of â€Žsimilar litigation. Securities litigation could â€Žresult in substantial costs and damages and divert â€Žâ€Žmanagementâ€™s attention â€Žand resourcesâ€Ž.â€ŽBecause Quipt has no current plans to pay cash dividends on its Common Shares for the foreseeable future, you may not receive any return on investment unless you sell your Common Shares for a price greater than that which you paid for them.We have never declared or paid any dividends on our Common Shares. â€ŽWe intend, for the â€Žforeseeable future, â€Žto retain future earnings, if any, for future operations, expansion and debt repayment and have no current plans to pay any cash dividends for the foreseeable future. Any decision to declare and pay dividends in the future will be made at the discretion of our board of directors and will depend on, among other things, our results of operations, financial condition, cash requirements, contractual restrictions and other factors that our board of directors may deem relevant. In addition, our ability to pay dividends may be limited by covenants of any existing and future outstanding indebtedness we or our subsidiaries incur. As a result, you may not receive any return on an investment in our Common Shares unless you sell our Common Shares for a price greater than that which you paid for them.Quiptâ€™s normal course issuer bid may have an impact that is not fully reflected in the current stock valuation.On April 23, 2024, the Board authorized a normal course issuer bid (otherwise known as a share repurchase program) pursuant to which the Company may, through the facilities of the TSX, purchase for cancellation, subject to a daily limit of 7,553 Common Shares, up to 3,626,845 Common Shares from time to time in accordance with applicable 29 Table of Contentssecurities laws, â€Žrepresenting approximately 10% of the Companyâ€™s public float (as defined by the TSX) as of the date thereof. The Board believes that, for reasons unrelated to the Companyâ€™s performance, the trading price of the Common Shares from time to time may not be reflective of the true value of the Company. The repurchase program does not obligate the Company to acquire a specified number of Common Shares and may be modified, suspended, or discontinued at any time at the Boardâ€™s discretion. To date, no Common Shares have been repurchased by the Company under the repurchase program. Any repurchases that may be made in the future using our existing cash resources. The Company gives no assurances as to when, how much and for what duration stock repurchases may be made. However, stock repurchases may adversely affect the Company if the economy turns downward, as it could leave the Company limited in its ability to obtain cash necessary for ongoing operations or strategic initiatives. In addition, anyÂ repurchaseÂ of stock may have no positive impact on our stock price. Further, as stock may be repurchased, given the volatility of our stock price, we mayÂ repurchaseÂ stock at prices which, in hindsight, are materially higher than the subsequent price of our stock.Provisions in our constating documents and under British Columbia law could make an acquisition of us, which may be beneficial to our shareholders, more difficult and may prevent attempts by our shareholders to replace or remove our current management. Provisions in our constating documents may discourage, delay or prevent a merger, acquisition or other change in control of us that shareholders may consider favorable, including transactions in which shareholders might otherwise receive a premium for our shares. These provisions could also limit the price that investors might be willing to pay in the future for shares of our Common Shares, thereby depressing the market price of our Common Shares. Moreover, Quipt is authorized to issue an unlimited number of Common Shares, an unlimited number of first preferred â€Žshares without par value, and an unlimited number of second preferred shares without par value. In addition, because our board of directors is responsible for appointing the members of our management team, these provisions may frustrate or prevent any attempts by our shareholders to replace or remove our current management by making it more difficult for shareholders to replace members of our board of directors. Among other things, these provisions:â—allow the authorized number of our directors to be changed only by resolution of our board of directors;â—limit the manner in which shareholders can remove directors from the board;â—establish advance notice requirements for shareholder proposals that can be acted on at shareholder meetings and nominations to our board of directors;â—require that shareholder actions must be effected at a duly called shareholder meeting unless the requisite written consent for such actions is obtained in accordance with the Business Corporations Act (British Columbia);â—â€Žauthorize our board of directors to issue shares without shareholder approval, which could be used to institute a â€œpoison pillâ€ that would work to dilute the stock ownership of a potential hostile acquirer, effectively preventing acquisitions that have not been approved by our board of directors; andâ—require the approval of the holders of at least two-thirds of the votes that all our shareholders would be entitled to cast to amend or repeal certain provisions of our constating documents. Forward-looking statements may prove to be inaccurate which could have a material adverse effect on Quiptâ€™s business, financial condition and results of operations.Readers are cautioned not to place undue reliance on forward-looking statements. By their nature, forward-looking statements involve numerous assumptions, known and unknown risks and uncertainties, of both a general and â€Žspecific nature, that could cause actual results to differ materially from those suggested by the forward-looking â€Žstatements or contribute to the possibility that predictions, forecasts or projections will prove to be materially â€Žinaccurate. Additional information on the risks, assumptions and uncertainties are found in this Annual Report on Form 10-K and in â€Žcertain of the documents incorporated by reference herein under the heading â€œCaution Regarding â€ŽForward-Looking Statementsâ€.â€Ž30 Table of ContentsItemÂ 1B. Unresolved Staff Comments.None.ItemÂ 1C. Cybersecurity.Risk Management and StrategyThe Company has adopted policies and implemented certain controls and procedures that allow its management to assess, identify and manage material risks from cybersecurity threats and for its Board of Directors, through its Audit Committee, to actively oversee the strategic direction, objectives, and effectiveness of the Companyâ€™s cybersecurity risk management framework. The Cybersecurity Program is developed and reviewed by the Companyâ€™s executive leadership alongside the Companyâ€™s Audit Committee and carried out and overseen by the senior person in charge of IT at the Company, currently our Chief Compliance Officer (â€œCCOâ€).The Companyâ€™s processes are integrated into its overall enterprise risk management program and compliments the Companyâ€™s enterprise-wide risk assessment architecture, as implemented by the Companyâ€™s management and as overseen by the Companyâ€™s Board of Directors through its Audit Committee.The Company seeks to address cybersecurity risks through a cross-functional approach that is focused on preserving the confidentiality, security, and availability of the information that the Company collects and stores by identifying, preventing, and mitigating cybersecurity threats and effectively responding to cybersecurity incidents when they occur.To identify and assess material risks from cybersecurity threats, we engage in regular network and endpoint monitoring, vulnerability assessments, penetration testing, and tabletop exercises. We continuously monitor threats and unauthorized access to our information security network.We have developed incident response plans by using the information gained through testing and monitoring to manage any identified vulnerabilities and further improve our cybersecurity preparedness and response infrastructure. Such plans set forth the actions to be taken in responding to and recovering from cybersecurity incidents, which include triage, assessing the severity of incidents, escalation protocols, containment of incidents, investigation of incidents, and remediation. We also regularly perform phishing tests of our employees and provide annual privacy and security training for all employees. Our security training incorporates awareness of cyber threats (including but not limited to malware, ransomware, and social engineering attacks), password hygiene and incident reporting processes.We review our cybersecurity risk framework and related policies annually with our senior management to help identify areas for continued focus and improvement. We also engage third parties to review and assess our processes annually. The Company has also implemented processes to identify, monitor and address material risks from cybersecurity threats associated with our use of third-party service providers, including those in our supply chain or who have access to our systems, data or facilities that house such systems or data. discussing issues to be addressed and recommending securities measures to be improved where possible. Additionally, we generally require those third parties that could introduce significant cybersecurity risk to us to manage their cybersecurity risks in specified ways, and to agree to be subject to cybersecurity audits, which we conduct as appropriate.Although in the last three fiscalÂ years we have not experienced any material cybersecurity incidents and the expenses we have incurred from cybersecurity incidents, including financial losses, penalties, and settlements, were immaterial, we may experience such incidents in the future and the scope and impact of any such future incidents cannot be predicted. We have described whether and how risks from identified cybersecurity threats, including as a result of any previous cybersecurity incidents, may materially affect or are reasonably likely to materially affect us, including our business strategy, results of operations, or financial condition in the risk factors titled â€œQuiptâ€™s business depends on its information systems, including software licensed from or hosted by third parties, and â€Žany failure or significant disruption or effective cyber-attack on any of these systems, security breaches or improper â€Ždisclosure of or loss of data could materially affect our business, results of operations and financial condition.â€Žâ€ and â€œQuipt currently outsources, and from time to time in the 31 Table of Contentsfuture may outsource, a portion of its internal business â€Žfunctions to third-party providers, which has significant risks, and Quiptâ€™s failure to manage these risks successfully â€Žcould materially adversely affect its business, results of operations, and financial condition.â€ in ItemÂ 1A. â€œRisk Factorsâ€ of this Annual Report on FormÂ 10-K.GovernanceRole of the Board of Directors and the Audit CommitteeAs part of the Board of Directorsâ€™ role in overseeing the Companyâ€™s enterprise risk management program, which includes our cybersecurity risk management framework, the Board is responsible for exercising oversight of managementâ€™s identification and management of, and planning for, material cybersecurity risks that may reasonably be expected to impact the Company. While the full Board has overall responsibility for risk oversight, the Board has delegated oversight responsibility related to risks from cybersecurity threats to the Audit Committee. The Audit Committee is responsible for overseeing the strategic direction, objectives, and effectiveness of the Companyâ€™s cybersecurity risk management framework, taking into account the Companyâ€™s risk exposures and progress of its risk management processes. The Audit Committee is informed of the Companyâ€™s cybersecurity risk management and receives an overview of its cybersecurity program from management at least quarterly. Material cybersecurity risks are also discussed during separate Board meetings as part of the Boardâ€™s risk oversight generally. Role of ManagementOur CCO is responsible for managementâ€™s oversight of cybersecurity governance, decision-making, risk management, awareness, and compliance across the Company. Our CCO works to employ a cybersecurity program designed to protect the Companyâ€™s information systems from cybersecurity threats and to respond to incidents in accordance with the Companyâ€™s incident response plan and other policies and procedures.In the event of a material cybersecurity incident or investigation, management will, in compliance with escalation protocols in place, promptly report to the Audit Committee and the Board, as appropriate, in accordance with the Companyâ€™s incident response plan, and other policies and determine the timing of action, and necessary response.Our CCO has over 20Â years of experience in various roles in information technology and information security. He holds a degree in Legal Studies and holds several relevant certifications, including Certified HIPAA Professional (â€œCHPâ€).ItemÂ 2. Properties.The Companyâ€™s total space is approximately 700,000 square feet, and consists of warehouse, retail, and administrative offices. The Company leases all but two of its over 135 facilities. The following is a summary of the Companyâ€™s largest facilities by

location:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Squareâ€‹â€‹â€‹LocationÂ Â Â Â Owned / LeasedÂ Â Â Â FootageÂ Â Â Â Primary Usageâ€‹Wilder, KYâ€‹Leased â€‹25,000â€‹Corporate headquarters, warehouse, administrativeâ€‹Mesa, AZâ€‹Leased â€‹ 24,300â€‹Warehouse, administrativeâ€‹Indianapolis, INâ€‹Leased â€‹ 23,600â€‹Warehouse, administrativeâ€‹McComb, MSâ€‹Leased â€‹ 15,600â€‹Warehouse, retailâ€‹Indianapolis, INâ€‹Leased â€‹ 15,000â€‹Warehouse, retailâ€‹Paducah, KYâ€‹Leased â€‹ 11,500â€‹Warehouse, retailâ€‹Lexington. KYâ€‹Leased â€‹ 10,700â€‹Warehouse, retailâ€‹Waterville, MEâ€‹Leased â€‹ 10,370â€‹Warehouse, retailâ€‹Lincoln, NEâ€‹Leased â€‹ 10,000â€‹Warehouse, retailâ€‹â€‹Management believes that the Companyâ€™s sites are adequate to support the business and that the properties and equipment have been well maintained.32 Table of ContentsItemÂ 3. Legal Proceedings.From time to time, the Company is involved in legal proceedings and investigations arising in the ordinary course of business, including those relating to employment matters, relationships with clients and contractors, intellectual property disputes and other business matters. The outcomes of our legal proceedings and other contingencies are inherently unpredictable, subject to significant uncertainties, and if one or more legal matters were resolved against the Company in a reporting period for amounts above managementâ€™s expectations, the Companyâ€™s financial condition and operating results for that period could be materially adversely affected. The Company has received a civil investigative demand from the Department of Justice (â€œDOJâ€) through the U.S. Attorneyâ€™s Office for the Northern District of Georgia pursuant to the False Claims Act regarding an investigation relating to the Companyâ€™s submission of claims relating to CPAP equipment. The Company is cooperating with the investigation. The DOJ has not indicated to the Company whether it believes the Company engaged in any wrongdoing. In April 2024, the Company received a subpoena from the U.S. Securities and Exchange Commission (the â€œSECâ€) to provide certain documents related to the Company and the DOJ investigation, CID, and financial reporting and disclosure matters (â€œSEC Subpoenaâ€). Further to the SEC Subpoena, the SEC concluded its investigation in November 2024 and, based on the information it had as at such time, the SEC advised that it did not intend to recommend an enforcement action by it against the Company. Additional governmental agencies could conduct independent investigations relating to this investigation or separate unrelated matters. No assurance can be given as to the timing or outcome of the DOJâ€™s investigation or that no action may ultimately result from the SECâ€™s investigation.ItemÂ 4. Mine Safety Disclosure.Not applicable.â€‹33 Table of ContentsPARTÂ IIIItemÂ 5. Market for Registrantâ€™s Common Equity, Related Shareholder Matters and Issuer Purchases of Equity Securities.Market Information and HoldersThe Companyâ€™s Common Shares are listed for trading on the TSX and on Nasdaq, both â€Žunder the symbol â€œQIPTâ€.â€Ž As of December 11, 2024, there were 83 holders of record of the Companyâ€™s Common Shares. The actual number of shareholders is greater than this number of holders of record, and includes shareholders who are beneficial owners, but whose shares are held in street name by brokers and other nominees. This number of holders of record also does not include shareholders whose shares may be held in trust by other entities.Dividend PolicyThe Company has never declared or paid any dividends on its Common Shares. The Company intends, for the â€Žforeseeable future, to retain its future earnings, if any, to finance the Companyâ€™s business activities. The payment of future dividends, â€Žif any, will be reviewed periodically by the Board and will depend upon, among other things, â€Žconditions then existing including earnings, financial conditions, cash on hand, financial requirements to fund business â€Žactivities, development and growth, and other factors that the Board may consider appropriate in the â€Žcircumstances.â€Ž Dividends paid by the Company would be subject to tax and, potentially, withholdings.Dividends paid or credited or deemed to be paid or credited by the Company to a non-resident of Canada will â€Žgenerally be subject to Canadian withholding tax at the rate of 25%, subject to any applicable reduction in the rate â€Žof such withholding under an income tax treaty between Canada and the country where the holder is resident. â€ŽUnder the Canada-United States Tax Convention (1980), as amended, the withholding tax rate in respect of a dividend paid to a U.S. resident shareholder that beneficially â€Žowns such dividends is generally reduced to 15%, unless the U.S. resident shareholder is a corporation â€Žwhich owns at least 10% of the voting shares of the Company at that time, in which case the withholding tax rate â€Žis reduced to 5%.â€Ž U.S. resident shareholders may be entitled to claim a foreign tax credit for any Canadian tax withheld, depending on the circumstances.Unregistered Sale of Equity SecuritiesNone.Securities Authorized for Issuance under Equity Compensation PlansSuch information is incorporated by reference to the information set forth in Part III, Item 12 of this Annual Report on Form 10-K.Purchase of Equity SecuritiesOn April 23, 2024, the Board authorized a share repurchase program pursuant to which the Company may purchase for cancellation up to 3,626,845 Common Shares from time to time in accordance with applicable securities laws, â€Žrepresenting approximately 10% of the Companyâ€™s public float (as defined by the TSX) as of such date. The repurchase program does not obligate the Company to acquire a specified number of shares and may be modified, suspended, or discontinued at any time at the Boardâ€™s discretion. The repurchase program commenced on May 6, 2024 and will terminate upon the earliest of (i) April 30â€Ž, 2025, (ii) the Company purchasing the maximum of â€Ž3,626,845 â€ŽCommon Shares, and (iii) the Company terminating the program. To date, no Common Shares have been repurchased by the Company under the repurchase program.ItemÂ 6. [Reserved]34 Table of ContentsItemÂ 7. Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations.The following discussion and analysis of our financial condition and results of operations should be read in conjunction with, and is qualified in its entirety by, the audited consolidated financial statements and the accompanying notes. This discussion contains forward-looking statements that involveÂ risks and uncertainties. Our actual results and the timing of selected events could differ materially from those anticipated in these forward-looking statements as a result of various factors, including those described in Item 1A. "Risk Factors" and elsewhere in this Annual Report on Form 10-K.The consolidated financial statements as of and for the years ended SeptemberÂ 30, 2024 and 2023 (the â€œconsolidated financial statementsâ€) of the Company were prepared in accordance with accounting principles generally accepted in the US (â€œGAAPâ€).The consolidated financial statements, which are presented in US dollars, have been prepared under the historical cost convention, as modified by the measurement at fair values of certain financial assets and financial liabilities.Loss of Foreign Private Issuer Status As a result of more than 50% of the Companyâ€™s outstanding voting securities being held directly or indirectly by residents of the US as of March 31, 2024 and otherwise not qualifying for foreign private issuer status under the Securities Exchange Act of 1934, as amended (the â€œExchange Actâ€), the Company ceased to be a foreign private issuer, as defined in Rule 3b-4 under the Exchange Act, as of October 1, 2024. Accordingly, effective October 1, 2024, the Company is required to commence reporting on forms required by the Exchange Act of US domestic companies, such as periodic reports on Forms 10-K and 10-Q and current reports of Form 8-K. The Company has become subject to US proxy rules. Any securities issued by the Company have become subject to certain rules and restrictions under the Securities Act of 1933, as amended (the â€œSecurities Actâ€). As disclosed in the risk factors discussed or referred to in the Companyâ€™s disclosure documents filed with Securities and Exchange Commission and available at www.sec.gov, and with the securities regulatory authorities in certain provinces of Canada and available at www.sedarplus.ca, compliance with the additional disclosure rules, compliance and timing requirements under the Securities Act, Exchange Act, and other applicable rules and regulations has resulted in increased expenses and require the Companyâ€™s management to devote substantial time and resources to comply with the new regulatory requirements. The impact on becoming a domestic issuer reporting its consolidated financial statements in accordance with accounting principles generally accepted in the US (â€œGAAPâ€) as opposed to international financial reporting standards (â€œIFRSâ€), commencing with the annual financial statements as of and for the years ended September 30, 2024 and 2023, has been reflected in the financial statements in Item 8. The primary changes related to the year ended September 30, 2023 relate to the following:-A reduction of revenues by approximately $10,000,000, with a corresponding elimination of bad debt expense, with no change to net loss. -A new caption in the consolidated statement of income (loss) and the consolidated statement of cash flow related to approximately $5,000,000 of right-of-use operating lease amortization and interest with a corresponding reduction in depreciation of approximately $4,000,000 and interest expense of $1,000,000, with no change to net loss.OverviewQuipt business objectiveThe growth in the number of elderly patients in the US healthcare market is creating pressure to provide more efficient delivery systems. Healthcare providers, such as hospitals, physicians, and pharmacies, are seeking partners that can offer a range of products and services that improve outcomes, reduce hospital readmissions, and help control costs. Quipt fills this need by delivering a growing number of specialized products and services to achieve these goals. Quipt seeks to provide an ever-expanding line of products and services over larger geographic regions within the US using several growth strategies. With over 140 offices, Quipt employs more than 1,200 personnel in the US.35 Table of ContentsFuture outlookOur priority continues to be the generation of operational net profit, positive cash flow, and growth in Adjusted EBITDA, a non-GAAP financial measure defined below, in fiscalÂ year 2025 and beyond. As we continue to expand in our existing markets, we plan to leverage our business platforms to enter new markets and expand our product offerings. Our continued business integration and rationalization, and our prior acquisitions, have given us a focus and path towards profitability. We will continue to improve operational efficiencies and call center management as they are key execution points to maintaining our Adjusted EBITDA while growing revenues by cross selling products to existing and acquired patients.Highlights for the year ended September 30, 2024â—Increased revenues for theÂ year ended September 30, 2024 to $245.9 million, or 16%, from theÂ year ended September 30, 2023.â—Increased the number of equipment set-ups to 854,000 for theÂ year ended September 30, 2024 from 754,000 in the priorÂ year, an increase of 13%.â—Increased the number of respiratory resupply set-ups to 480,000 for theÂ year ended September 30, 2024 from 396,000 in the priorÂ year, an increase of 21%.â—Generated Adjusted EBITDA (a non-GAAP measure defined below) of $57.9 million, a 14% increase from the priorÂ year, representing 23.5% of revenue.Selected Annual Information ($ amounts in thousands, except per share amounts)â€‹Â Â Â Â As of or for theÂ Â Â Â As of or for theÂ Â Â Â As of or for theÂ Â Â Â As of or for theâ€‹â€‹three months endedâ€‹year endedâ€‹year endedâ€‹â€‹Septemberâ€‹Septemberâ€‹Septemberâ€‹Septemberâ€‹â€‹30,Â 2024â€‹30,Â 2023â€‹30,Â 2024â€‹30,Â 2023Number of patients served(1)Â â€‹ 153,000â€‹â€‹ 147,000â€‹â€‹ 314,000â€‹â€‹ 286,000Number of equipment set-ups or deliveriesÂ â€‹ 212,000â€‹â€‹ 209,000â€‹â€‹ 854,000â€‹â€‹ 754,000Respiratory resupply set-ups or deliveriesÂ â€‹ 120,000â€‹â€‹ 111,000â€‹â€‹ 480,000â€‹â€‹ 396,000Adjusted EBITDAâ€‹$ 13,369â€‹$ 14,662â€‹$ 57,853â€‹$ 50,631Total revenuesâ€‹$ 61,332â€‹$ 59,648â€‹$ 245,915â€‹$ 211,677Net income (loss) per share - Basicâ€‹$ (0.07)â€‹$ (0.03)â€‹$ (0.16)â€‹$ (0.07)Net income (loss) per share - Dilutedâ€‹$ (0.07)â€‹$ (0.03)â€‹$ (0.16)â€‹$ (0.07)Total assetsâ€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹$ 247,248â€‹$ 247,408Total long-term liabilitiesâ€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹$ 79,207â€‹$ 75,719Shareholders' equityâ€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹$ 107,191â€‹$ 111,115(1)The twelve-month periods do not equal the sum of the four respective three-month periods due to some patients being served in multiple three-month periods.â€‹Operating ResultsThe fiscal year ended September 30, 2024 presented us with a range of challenges that we absorbed in the period, which negatively impacted our financial performance and prevented us from achieving our target of 8 to 10% annualized organic growth. The Medicare 75/25, which had been providing rate relief for certain geographies, was discontinued â€Ž as of January 1, 2024â€Ž. Although this change is still under legislative review, and could return, its immediate cessation had a negative impact â€Žon our operating results â€Žfor the fiscal year ended September 30, 2024. Moreover, in certain regions, we also experienced the withdrawal of Medicare Advantage members due to a capitated agreement engaged with other providers in the industry. We estimate the revenue impact of these items to be a reduction of approximately $5,000,000 for the fiscal â€Žyear ended September 30, 2024. The Company uses Change Healthcare, a subsidiary of UnitedHealth Group, to submit patient claims to certain non-Medicare payors for payment. UnitedHealth Group announced that on February 21, 2024, Change Healthcareâ€™s information technology systems were impacted by a cybersecurity incident â€Ž (the â€œChange Healthcare Incidentâ€)â€Ž. This 36 Table of Contentsincident significantly impacted the healthcare industry and hindered the ability to process and bill claims in the back half of the quarter, creating a reduction in our cash flow. We believe that the vast majority of claims have now been submitted. While cash collections increased during the six months ended September 30, 2024, we do not believe that we have fully collected certain accounts receivable from the backlog of submitted claims, estimated to be approximately $3,000,000, including collections of claims not directly impacted by theâ€Ž Change Healthcare Incident that were slowed by the diversion of normal collection efforts to address this issue.Comparison of Results of Operations for the Years and Three Months Ended September 30, 2024 and 2023The following table summarizes our results of operations for the years and three months ended September 30, 2024 and 2023 (amounts in $thousands, except per share amounts):â€‹Â Â Â Â For the threeÂ Â Â Â For the threeÂ Â Â Â For theÂ Â Â Â ForÂ theâ€‹Â Â Â Â months endedâ€‹months endedâ€‹year endedâ€‹year endedâ€‹â€‹Septemberâ€‹Septemberâ€‹Septemberâ€‹Septemberâ€‹â€‹30,â€‹Â Â Â Â 30,Â 2024â€‹30,Â 2023â€‹30,Â 2024â€‹30,Â 2023Total revenuesâ€‹$ 61,332â€‹$ 59,648â€‹$ 245,915â€‹$ 211,677Cost of inventory soldâ€‹Â 17,664â€‹Â 16,283â€‹Â 68,925â€‹Â 57,897Operating expensesâ€‹Â 31,446â€‹Â 28,691â€‹Â 122,542â€‹Â 103,224Right-of-use operating lease amortization and interestâ€‹â€‹ 1,362â€‹â€‹ 1,450â€‹â€‹ 5,974â€‹â€‹ 5,131Depreciationâ€‹Â 10,016â€‹Â 9,483â€‹Â 38,490â€‹Â 30,901Amortization of intangible assetsâ€‹Â 1,521â€‹Â 1,453â€‹Â 6,091â€‹Â 5,197Stock-based compensationâ€‹Â 330â€‹Â 1,369â€‹Â 2,484â€‹Â 5,280Acquisition-related costsâ€‹Â 7â€‹Â 137â€‹Â 401â€‹Â 1,269Loss (gain) on sale of property and equipmentâ€‹Â (55)â€‹Â 12â€‹Â (107)â€‹Â

(75)Interest expense, netâ€‹Â 1,524â€‹â€‹ 1,610â€‹Â 6,381â€‹â€‹ 5,541Loss on extinguishment of debtâ€‹â€‹ â€”â€‹â€‹ â€”â€‹â€‹ â€”â€‹â€‹ 30(Gain) loss on foreign currency transactionsâ€‹Â (188)â€‹Â 322â€‹Â (43)â€‹Â (108)Share of loss in equity method investmentâ€‹â€‹ 67â€‹â€‹ 89â€‹â€‹ 309â€‹â€‹ 89Change in fair value of derivative liability - interest rate swapâ€‹Â 1,122â€‹Â â€”â€‹Â 1,122â€‹Â â€”Provision (benefit) for income taxesâ€‹Â (273)â€‹Â 75â€‹Â 109â€‹Â 85Net lossâ€‹$ (3,211)â€‹$ (1,326)â€‹$ (6,763)â€‹$ (2,784)Loss per shareâ€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Basicâ€‹$ (0.07)â€‹$ (0.03)â€‹$ (0.16)â€‹$ (0.07)Dilutedâ€‹$ (0.07)â€‹$ (0.03)â€‹$ (0.16)â€‹$ (0.07)â€‹RevenueFor theÂ year ended September 30, 2024, revenue totaled $245,915,000, an increase of $34,238,000, or 16%, from theÂ year ended September 30, 2023. This increase is due to the full year benefit of acquisitions during theÂ year ended September 30, 2023 and approximately $7,100,000, or 3%, organic growth.For theÂ year ended September 30, 2024, sales of medical equipment and supplies totaled $151,607,000, an increase of $26,102,000, or 21%, from theÂ year ended September 30, 2023. This increase is due to the full year benefit of acquisitions during theÂ year ended September 30, 2023, and the focus on sales of respiratory resupply products.For theÂ year ended September 30, 2024, rentals of medical equipment totaled $94,308,000, an increase of $8,136,000, or 9%, from theÂ year ended September 30, 2023. This increase is primarily due to the full year benefit of acquisitions during theÂ year ended September 30, 2023.For the threeÂ months ended September 30, 2024, revenue totaled $61,332,000, an increase of $1,684,000, or 3%, from the three months ended September 30, 2023. This increase is due to the full three-month benefit of an acquisition during theÂ three months ended September 30, 2023, and approximately 1% organic growth.37 Table of ContentsInventory soldFor theÂ year ended September 30, 2024, inventory sold totaled $68,925,000 versus $57,897,000 for theÂ year ended September 30, 2023. The increase in dollars was due to the growth in revenues but increased by a largerÂ percentage than revenues due to a higher mix of sales of medical equipment and supplies relative to total revenue.For the threeÂ months ended September 30, 2024, inventory sold totaled $17,924,000 versus $16,283,000 for the threeÂ months ended SeptemberÂ 30, 2023. The increase in dollars was due to the growth in revenues but increased by a largerÂ percentage than revenues due to a higher mix of sales of medical equipment and supplies relative to total revenue.Operating expensesFor theÂ year ended September 30, 2024, operating expenses were $122,542,000, an increase of $19,318,000 from $103,224,000 for theÂ year ended September 30, 2023. The full year impact of the acquisitions during the year ended September 30, 2023, contributed approximately $8,600,000 of the increase. Professional fees related to the CID and the loss in foreign private issuer status contributed $3,298,000, with other increases primarily related to payroll and outbound freight related to the resupply business.For the threeÂ months ended September 30, 2024, operating expenses were $31,446,000, an increase of $2,755,000 from $28,691,000 for the threeÂ months ended SeptemberÂ 30, 2023. Professional fees related to the CID and the loss of foreign private issuer status contributed $1,093,000, and the full three-month impact of the acquisition during the three months ended September 30, 2023, contributed approximately $600,000. Other increases primarily related to payroll and outbound freight related to the resupply business.Right-of-use operating lease amortization and interestRight-of-use operating lease amortization and interest increased to $5,974,000 for theÂ year ended September 30, 2024 from $5,131,000, or 16.4% for theÂ year ended September 30, 2023. The increase was primarily due to the full year impact of the acquisitions during the year ended September 30, 2023. Right-of-use operating lease amortization and interest decreased slightly to $1,362,000 for the threeÂ months ended September 30, 2024 from $1,450,000 for the three months ended September 30, 2023.Depreciation expenseDepreciation expense increased by $7,589,000 to $38,490,000 for theÂ year ended September 30, 2024. This increase is due to the full year impact of the acquisitions during theÂ year ended September 30, 2023 and other increases to property, equipment, and right-of-use assets. Depreciation expense increased by $533,000 to $10,016,000 for the threeÂ months ended September 30, 2024. This increase is due to the full three-month impact of the acquisition during theÂ three months ended September 30, 2023 and other increases to property, equipment, and right-of-use assets.Stock-based compensationStock-based compensation decreased by $2,796,000 to approximately $2,484,000 for theÂ year ended September 30, 2024 due to timing of the vesting of the grants of restricted stock units and stock options during theÂ years ended September 30, 2024 and 2023 and no new awards being granted during the year ended September 30, 2024.Stock-based compensation decreased by $1,038,000 to approximately $330,000 for the threeÂ months ended September 30, 2024 due to timing of the vesting of the grants of restricted stock units and stock options during theÂ quarters ended September 30, 2024 and 2023 and no new awards being granted during the year ended September 30, 2024.38 Table of ContentsAcquisition-related costsAcquisition related costs decreased by $868,000 to $401,000 for theÂ year ended September 30, 2024. This decrease is due to not making any acquisitions during the year ended September 30, 2024.Acquisition related costs decreased by $129,000 to $7,000 for the threeÂ months ended September 30, 2024, due to not making any acquisitions during the year ended September 30 2024.Interest expense, net of interest incomeInterest expense, net of interest income, increased to $6,382,000 for theÂ year ended September 30, 2024 from $5,541,000 for theÂ year ended September 30, 2023. This was primarily due to the higher borrowings on the Companyâ€™s senior credit facility, which was primarily a result of the acquisition of Great Elm.Interest expense, net of interest income, decreased to $1,524,000 in the threeÂ months ended September 30, 2024 from $1,610,000 for the three months ended September 30, 2023, due to the benefit of the interest rate swaps.Share of loss in equity method investmentShare of loss in equity method investment was a loss of $67,000 and $309,000 for the threeÂ months andÂ year ended September 30, 2024, respectively. Equity in earnings of investment was a loss of $89,000 for the threeÂ months andÂ year ended September 30, 2023. This represents the Companyâ€™s pro rataÂ percentage of the net loss of Â DMEScripts, LLC, which was acquired in the threeÂ months ended September 30, 2023.Provision (benefit) for income taxesThe provision for income taxes of $109,000 for theÂ year ended September 30, 2024 increased slightly from the $85,000 for theÂ year ended September 30, 2023.The benefit for income taxes was $273,000 for the threeÂ months ended September 30, 2024, as compared to a provision for income taxes of $75,000 for the three months ended September 30, 2023. The benefit primarily relates to the filing of the returns for the year ended September 30, 2023 being more favorable than originally estimated. Non-GAAP measuresThroughout this MD&A, references are made to a measure which is believed to be meaningful in the assessment of the Companyâ€™s performance. This metrics is a non-standard measure under GAAP and may not be identical to similar measures reported by other companies. Readers are cautioned that the disclosure of these items is meant to add to, and not replace, the discussion of financial results as determined in accordance with GAAP. The primary purpose of this non-GAAP measure is to provide supplemental information that may prove useful to investors who wish to consider the impact of certain non-cash or unusual items on the Companyâ€™s operating performance. Management uses both GAAP and non-GAAP measures when planning, monitoring, and evaluating the Companyâ€™s performance.Adjusted EBITDAThis MD&A refers to â€œAdjusted EBITDA,â€ which is a non-GAAP â€Žfinancial measure that does not have standardized meaning prescribed by GAAP. The â€ŽCompanyâ€™s â€Žpresentation of this financial measure may not be comparable to similarly titled measures used by â€Žother â€Žcompanies. This financial measure is intended to provide additional information to investors concerning â€Žthe â€ŽCompanyâ€™s performance.â€ŽAdjusted EBITDA is defined as net income (loss), adjusted for net interest expense, depreciation, amortization, right-of-use operating lease amortization and interest, provision (benefit) for income taxes, professional fees related to CID and loss of foreign private issuer status, stock-based compensation, acquisition-related costs, loss on extinguishment of debt, gain (loss) on foreign currency transactions, change in fair value of derivative liability â€“ interest rate swap, and share of 39 Table of Contentsloss in equity method investment. Adjusted EBITDA is a non-GAAP measure that the Company uses as an indicator of financial health and excludes â€Žseveral items which may be useful in the consideration of the financial condition of the Company.Set forth below are descriptions of the material financial items that have been excluded from net income (loss) to calculate Adjusted EBITDA and the material limitations associated with using this non-GAAP financial measure.â—The amount of interest expense we incur or interest income we generate, including right-of-use interest expense, may be useful for investors to consider and may result in current cash inflows or outflows. However, we do not consider the amount of net interest expense to be a representative component of the day-to-day operating performance of our business.â—Depreciation and amortization expense, including right-of-use amortization, may be useful for investors to consider because they generally represent the wear and tear on our property and equipment used in our operations and amortization of intangibles valued in acquisitions. However, we do not believe these charges necessarily reflect the current and ongoing cash charges related to our business.â—Provision (benefit) for income taxes may be useful for investors to consider because it generally represents the taxes which may be payable for the period and may reduce the amount of funds otherwise available for use. However, we do not consider the amount of income tax expense to be a representative component of the day-to-day operating performance of our business.â—We consider the professional fees related to the CID and the loss of private issuer status to be non-recurring events, and therefore not a representative component of the day-to-day operating performance of our business. â—Stock-based compensation may be useful for investors to consider because it is a component of compensation received by the Companyâ€™s directors, officers, employees, and consultants. However, stock-based compensation is being added back because it is non-cash and because the decisions which gave rise to these expenses were not made to increase revenue in a particular period, but rather were made for the Companyâ€™s long-term benefit over multiple periods. â—Acquisition-related costs may be useful for the investors to consider because they are professional fees directly related to completing the various acquisitions. While the costs are expected to be recurring if the Company continues to make acquisitions, they are generally incurred prior to the inclusion of such acquisitions in the consolidated revenues of the Company.â—The change in fair value of derivative liability â€“ interest rate swap is added back because it is non-cash in the period of change in the fair value. 40 Table of ContentsThe following table is a reconciliation of net loss to Adjusted EBITDA for the indicated periodsâ€Ž (amounts in thousands of $):â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Â Â Â Â For the threeÂ Â Â Â For the threeÂ Â Â Â For theÂ Â Â Â ForÂ theâ€‹â€‹months endedâ€‹months endedâ€‹year endedâ€‹year endedâ€‹â€‹Septemberâ€‹Septemberâ€‹Septemberâ€‹Septemberâ€‹â€‹â€‹30,Â 2024â€‹â€‹30,Â 2023â€‹â€‹30,Â 2024â€‹â€‹30,Â 2023Net lossâ€‹â€‹$ (3,211)â€‹â€‹$ (1,326)â€‹â€‹$ (6,763)â€‹â€‹$ (2,784)Add back:â€‹â€‹Â â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Â â€‹â€‹â€‹â€‹â€‹â€‹â€‹Depreciation and amortizationâ€‹â€‹Â 11,537â€‹â€‹â€‹ 10,936â€‹â€‹Â 44,581â€‹â€‹â€‹ 36,098Right-of-use operating lease amortization and interestâ€‹â€‹ 1,362â€‹â€‹â€‹ 1,450â€‹â€‹ â€” 5,974â€‹â€‹â€‹ 5,131Interest expense, netâ€‹â€‹Â 1,524â€‹â€‹â€‹ 1,610â€‹â€‹Â 6,381â€‹â€‹â€‹ 5,541Provision (benefit) for income taxesâ€‹â€‹Â (273)â€‹â€‹â€‹ 75â€‹â€‹Â 109â€‹â€‹â€‹ 85Professional fees related to CIDâ€‹â€‹â€‹ 937â€‹â€‹â€‹ â€”â€‹â€‹â€‹ 3,143â€‹â€‹â€‹ â€”Professional fees related to loss of foreign private issuer statusâ€‹â€‹â€‹ 155â€‹â€‹â€‹ â€”â€‹â€‹â€‹ 155â€‹â€‹â€‹ â€”Stock-based compensationâ€‹â€‹Â 330â€‹â€‹Â 1,369â€‹â€‹Â 2,484â€‹â€‹Â 5,280Acquisition-related costsâ€‹â€‹Â 7â€‹â€‹Â 137â€‹â€‹Â 401â€‹â€‹Â 1,269Loss on extinguishment of debtâ€‹â€‹â€‹ â€”â€‹â€‹â€‹ â€”â€‹â€‹â€‹ â€”â€‹â€‹â€‹ â€”Gain (loss) on foreign currency transactionsâ€‹â€‹Â (188)â€‹â€‹Â 322â€‹â€‹Â (43)â€‹â€‹Â (108)Change in fair value of derivative liability - interest rate swapâ€‹â€‹â€‹ 1,122â€‹â€‹â€‹ â€”â€‹â€‹â€‹ 1,122â€‹â€‹â€‹ â€”Share of loss in equity method investmentâ€‹â€‹â€‹ 67â€‹â€‹â€‹ 89â€‹â€‹â€‹ 309â€‹â€‹â€‹ 89Adjusted EBITDAâ€‹â€‹$ 13,369â€‹â€‹$ 14,662â€‹â€‹$ 57,853â€‹â€‹$ 50,631â€‹Use of ProceedsOn NovemberÂ 12, 2021, the Company filed and obtained a receipt for its final short form base shelf prospectus (the â€Žâ€Žâ€œFinal Shelf Prospectusâ€) â€Žwith the securities commissions in each of the provinces and territories of Canada, and a â€Žcorresponding registration â€Žstatement on FormÂ F-10 (the â€œRegistration Statementâ€) with the SEC under the â€ŽUS/Canada Multijurisdictional Disclosure System.â€Ž The Final Shelf Prospectus and corresponding Registration â€ŽStatement allow Quipt to undertake offerings of â€Žcommon shares, preferred shares, debt securities, warrants, â€Žsubscription receipts and units (collectively, the â€œSecuritiesâ€), or any combination thereof, up to an aggregate total â€Žof C$200,000,000 from time to time during the â€Žâ€Ž25-month period that the Final Shelf Prospectus remains effective. â€ŽThe Final Shelf Prospectus expired DecemberÂ 12, 2023.On AprilÂ 25, 2023, the Company issued a total of 5,409,000 common shares for aggregate gross proceeds of approximately C$42,500,000, or $31,200,000, 5,129,000 of which common shares were issued under the Final Shelf Prospectus and Registration Statement and 280,000 of which common shares were issued in accordance with a concurrent brokered private placement. The net proceeds after underwritersâ€™ commission and other professional fees in connection with the offering was approximately $27,900,000.41 Table of ContentsThe following table provides information about the Companyâ€™s recent debt and equity financings and the actual use of proceeds from those financings compared to the intended use of proceeds from the offerings.â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Date of FinancingType of FinancingGross ProceedsInitial Intended Use of Net ProceedsActual Use of Net Proceeds to DateExplanation of Variance and Impact on Business ObjectivesJanuary 3, 2023Facility consisting of a delayed-draw term loan facility of $85.0 million, a term loan of $5.0 million, and a $20.0 million revolving credit facility$71.0 million, consisting of a $64.0 million draw on the delayed-draw term loan facility, and a $7.0 million draw on the revolving credit facility.The â€‹â€‹â€‹â€‹â€‹proceeds â€‹â€‹â€‹ â€‹â€‹â€‹were â€‹â€‹â€‹expected â€‹â€‹â€‹to â€‹â€‹â€‹be â€‹â€‹â€‹used for acquisitions, working capital, and general corporate requirements.The proceeds were fully used to acquire Great Elm.Proceeds have been used as intended.April 25, 2023Public and private offeringC$42.5 million ($31.2 million)The â€‹â€‹â€‹net â€‹â€‹â€‹proceeds â€‹â€‹â€‹ â€‹â€‹â€‹were â€‹â€‹â€‹expected â€‹â€‹â€‹to â€‹â€‹â€‹be â€‹â€‹â€‹used for debt repayment, acquisitions, working capital, and general corporate requirements.After $3.3 million of issuance costs, the net proceeds of $27.9 million was used to: - retain $10.9 million for working capital, general corporate requirements, and future acquisitions. - repay the then-outstanding $14.0 million balance on the revolving credit facility - acquire Southern Pharmaceutical Corporation for a net $3.0 million at closingProceeds have been used as intended.â€‹â€‹Financial PositionThe following table is the

Companyâ€™s summarized financial position as of September 30, 2024 and 2023 (in $thousands):â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹AsÂ ofâ€‹AsÂ ofâ€‹Â Â Â Â SeptemberÂ 30,Â 2024Â Â Â Â SeptemberÂ 30,Â 2023Cashâ€‹$ 16,174â€‹$ 17,209Accounts receivable, inventory and prepaid assetsâ€‹Â 56,880â€‹Â 48,224Property and equipmentâ€‹Â 37,385â€‹Â 35,503Right of use assets, netâ€‹â€‹ 16,475â€‹â€‹ 17,902Other assetsâ€‹Â 120,334â€‹Â 128,570Total assetsâ€‹$ 247,248â€‹$ 247,408â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Accounts payable and other current liabilitiesâ€‹$ 60,850â€‹$ 60,574Long-term liabilitiesâ€‹Â 79,207â€‹Â 75,719Total liabilitiesâ€‹Â 140,057â€‹Â 136,293Shareholdersâ€™ equityâ€‹Â 107,191â€‹Â 111,115Total liabilities and shareholdersâ€™ equityâ€‹$ 247,248â€‹$ 247,408â€‹Liquidity and Capital ResourcesThe Companyâ€™s primary source of liquidity is cash on hand and its line of credit availability. As of September 30, 2024, the Company had cash on hand of $16,174,000 and revolving credit availability under the Facility, defined below, of $13,677,000. The Companyâ€™s approach in managing liquidity is to ensure, to the extent possible, that it will have enough liquidity to meet its liabilities when due. The Company will do so by continuously monitoring actual and expected cash flows and monitoring financial market conditions for signs of weakness. The Company faces minimal liquidity risk in its current financial obligations as they become due and payable.42 Table of ContentsCash FlowsThe following is a summary of the Companyâ€™s cash flows for the following periods:â€‹Â Â Â Â For the threeÂ Â Â Â For the threeÂ Â Â Â For theÂ Â Â Â ForÂ theÂ â€‹Â Â Â Â months endedâ€‹months endedâ€‹year endedâ€‹year endedÂ â€‹â€‹SeptemberÂ 30,â€‹SeptemberÂ 30,â€‹SeptemberÂ 30,â€‹SeptemberÂ 30,Â â€‹Â Â Â Â 30,Â 2024â€‹30,Â 2023â€‹30,Â 2024â€‹30,Â 2023Â Net cash flow provided by operating activitiesâ€‹$ 6,739â€‹$ 9,668â€‹$ 35,381â€‹$ 36,980â€‹Net cash flow used in investing activitiesâ€‹Â (3,363)â€‹Â (6,081)â€‹Â (10,313)â€‹Â (82,825)â€‹Net cash flow provided by (used in) financing activitiesâ€‹Â (1,794)â€‹Â (6,501)â€‹Â (26,147)â€‹Â 54,430â€‹Effect of exchange rate changes on cash held in foreign currenciesâ€‹â€‹ 189â€‹â€‹ (322)â€‹â€‹ 44â€‹â€‹ 108â€‹Net increase (decrease) in cashâ€‹$ 1,771â€‹$ (3,236)â€‹$ (1,035)â€‹$ 8,693â€‹â€‹Capital managementThe Company considers its capital to be shareholdersâ€™ equity, which totaled $107,091,000 as of September 30, 2024, and the senior credit facility with a principal amount of $69,223,000 as of September 30, 2024.The Company raises capital, as necessary, to meet its needs such as funding its working capital requirements and take advantage of perceived opportunities and, therefore, does not have a numeric target for its capital structure. Funds are primarily raised through credit facilities and other long-term debt arrangements, and the issuance of common shares. Management reviews its capital management approach on an ongoing basis and believes that this approach, given the size of the Company, is reasonable.The Company had the following equity instruments outstanding as of September 30, 2024 and SeptemberÂ 30, 2023:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Â Â Â Â AsÂ ofÂ Â Â Â AsÂ ofâ€‹â€‹SeptemberÂ 30,Â 2024â€‹SeptemberÂ 30,Â 2023â€‹â€‹(000â€™s)â€‹â€‹(000â€™s)Common sharesÂ 43,090Â 42,102OptionsÂ 3,402Â 3,957Restricted stock unitsÂ 519Â 1,034â€‹â€‹â€‹â€‹â€‹â€‹â€‹FinancingHistorically and currently, the Company has financed its operations from cash flow from operations, equipment loans, debentures, leases, equity financing, and through the issuance of shares to acquire businesses.Senior Credit FacilityThe Company has a $110,000,000 senior credit facility (â€œthe Facilityâ€) with a group of US banks that matures in September 2027. The Facility consists of a delayed-draw term loan facility of $85,000,000, of which $64,000,000 has been drawn; a term loan of $5,000,000, which was drawn at closing; and a $20,000,000 revolving credit facility. The Facility is secured by substantially all assets of the Company and is subject to certain financial covenants, with which the Company was in compliance as of September 30, 2024.43 Table of ContentsA summary of the outstanding balances related to the Facility as of September 30, 2024 is as follows (in thousands):â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Â Â Â Â As ofÂ As ofâ€‹Â Â Â Â SeptemberÂ 30,Â 2024Â Â Â Â SeptemberÂ 30,Â 2023Delayed-draw term loanâ€‹$ 58,400â€‹$ 61,600Term loanâ€‹Â 4,500â€‹Â 4,750Revolving credit facilityâ€‹â€‹ 6,323â€‹â€‹ â€”Total principalâ€‹â€‹ 69,223â€‹â€‹ 66,350Deferred financing costsâ€‹â€‹ (1,430)â€‹â€‹ (1,884)Net carrying valueâ€‹$ 67,793â€‹$ 64,466â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Current portionâ€‹Â 3,248â€‹Â 3,352Long-term portionâ€‹Â 64,545â€‹Â 61,114Net carrying valueâ€‹$ 67,793â€‹$ 64,466â€‹The delayed-draw term loan and the term loan are bearing interest at a weighted average 7.6% as of September 30, 2024. The rate is based on a secured overnight financing rate (â€œSOFRâ€), with a floor of 0.5%, plus a spread of 2.1% to 2.85% (2.65% as of September 30, 2024) based on the Companyâ€™s leverage ratio and will reprice within three months. The revolving credit facility is bearing interest at 7.7% as of September 30, 2024 and will reprice within one month. The Facility also has fees for unused availability. Due to the near-term repricing of the interest rates, the fair value of the Facility approximates the principal value as of September 30, 2024 and 2023.To manage the risks of the cash flows related to interest expense, the Company entered into several interest rate swaps on $59,000,000 of the principal amount of the Facility. The swaps carry a fixed SOFR of 3.4% to 4.4%, resulting in a weighted combined rate of 6.8%. The swaps are settled quarterly and mature on September 30, 2025, 2026 and at the Facilityâ€™s maturity. Any difference between the Facilityâ€™s SOFR rate and the swapâ€™s rate is recorded as interest expense. For the year ended September 30, 2024, a reduction of $311,000 to interest expense was recorded in the condensed consolidated interim statements of income (loss).As of September 30, 2024, the fair value of the interest rate swap liability was $1,122,000, and is recorded in derivative liability â€“ interest rate swap in the condensed consolidated statements of financial position. The Company has recorded the changes in fair value of derivative liability â€“ interest rate swaps on the consolidated statements of income (loss).Interest expense on the Facility, including the impact of the interest rate swap agreement, was $5,346,000 and $4,415,000 for the years ended September 30, 2024 and 2023, respectivelyThe Company has incurred financing costs to obtain and maintain the Facility, which is reflected as a reduction of the outstanding balance and will be amortized as interest expense using the effective interest method over the life of the Facility. During the years ended September 30, 2024 and 2023, $513,000 and $462,000 of amortization of deferred financing costs was recorded, respectively. Equipment LoansThe Company is offered financing arrangements from the Companyâ€™s suppliers and the supplierâ€™s designated financial institution, in which payments for certain invoices or products can be financed and paid over an extended period. The financial institution pays the supplier when the original invoice becomes due, and the Company pays the third-party financial institution over a period of time. In most cases, the supplier accepts a discounted amount from the financial institution and the Company repays the financial institution the face amount of the invoice with no stated interest, in twelve equalÂ monthly installments. The Company uses its incremental borrowing rate of 6.0% to 8.0% to impute interest on these arrangements. The Company has also assumed equipment loans in conjunction with several of its acquisitions. There are no covenants with the loans. The balance of the loans as of September 30, 2024 is $12,859,000, with substantially all of it due within the next year. 44 Table of ContentsLease LiabilitiesThe Company enters into leases for real estate and vehicles. Real estate leases are valued at the net present value of the future lease payments at an incremental borrowing rate of 5.9% to 8.0%. Vehicle leases are recorded at rate implicit in the lease based on the current value and the estimated residual value of the vehicle, equating to rates ranging from 5.1% to 12.8%. Future payments on these liabilities are as follows (in thousands):â€‹â€‹â€‹â€‹â€‹Less than 1 yearÂ Â Â Â $ 12,573Between 1 and 5 yearsâ€‹Â 27,053More than 5 yearsâ€‹Â 886Totalâ€‹Â 40,512Less: finance chargesâ€‹Â (21,362)Lease liabilitiesâ€‹â€‹ 19,150Current portion of lease liabilitiesâ€‹â€‹ 5,867Long-term portion of lease liabilitiesâ€‹$ 13,283â€‹Quarterly operating resultsResults of operations for the healthcare services market in which the Company operates show little seasonality from quarter to quarter. The increase in revenues from the pastÂ year is primarily due to the Companyâ€™s acquisitions during theÂ year ended September 30, 2023.The following table provides selected historical information and other data, which should be read in conjunction with the financial statements of the Company (amounts in thousands except per share amounts).â€‹As of or for theâ€‹As of or for theâ€‹As of or for theâ€‹As of or for theâ€‹Â Â Â Â three months endedÂ Â Â Â three months endedÂ Â Â Â three months endedÂ Â Â Â three months endedâ€‹â€‹SeptemberÂ 30,Â 2024â€‹JuneÂ 30,Â 2024â€‹MarchÂ 31,Â 2024â€‹DecemberÂ 31,Â 2023Revenueâ€‹$ 61,332â€‹$ 60,759â€‹$ 61,249â€‹$ 62,575Net income (loss)â€‹Â (3,111)â€‹Â (1,701)â€‹Â (1,365)â€‹Â (586)Net income (loss) per share - basicâ€‹Â (0.07)â€‹Â (0.04)â€‹Â (0.03)â€‹Â (0.01)Net income (loss) per share - dilutedâ€‹â€‹ (0.07)â€‹â€‹ (0.04)â€‹â€‹ (0.03)â€‹â€‹ (0.01)Total assetsâ€‹$ 247,248â€‹$ 249,784â€‹$ 248,614â€‹$ 243,893â€‹As of or for theâ€‹As of or for theâ€‹As of or for theâ€‹As of or for theâ€‹Â Â Â Â three months endedÂ Â Â Â three months endedÂ Â Â Â three months endedÂ Â Â Â three months endedâ€‹â€‹SeptemberÂ 30,Â 2023â€‹JuneÂ 30,Â 2023â€‹MarchÂ 31,Â 2023â€‹DecemberÂ 31,Â 2022Revenueâ€‹$ 59,648â€‹$ 57,859â€‹$ 55,638â€‹$ 38,532Net income (loss)â€‹Â (1,326)â€‹Â (1,034)â€‹Â (749)â€‹Â 325Net income (loss) per share - basicâ€‹Â (0.03)â€‹Â (0.03)â€‹Â (0.02)â€‹Â 0.01Net income (loss) per share - dilutedâ€‹â€‹ (0.03)â€‹â€‹ (0.03)â€‹â€‹ (0.02)â€‹â€‹ 0.01Total assetsâ€‹$ 247,408â€‹$ 242,385â€‹$ 225,543â€‹$ 131,725â€‹Related party transactionsThe Company has six leases for office, warehouse, and retail space with a rental company affiliated with the Companyâ€™s Chief Executive Officer, Gregory Crawford, the majority of which were entered into in 2015. The leases have a combined area of 74,520 square feet. Lease payments under these leases are approximately $65,000 perÂ month beginning OctoberÂ 2022, with increases on OctoberÂ 1 of eachÂ year equal to the greater of (i)Â the Consumer Price Index for All Urban Consumers (CPI-U), and (ii)Â 3%. One lease expires in JuneÂ 2026 and the remaining five leases expire on SeptemberÂ 30, 2029.45 Table of ContentsOff balance sheet arrangementsThe Company has no material undisclosed off-balance sheet arrangements that have or are reasonably likely to have, a current or future effect on its results of operations or financial condition, revenues or expenses results of operations, liquidity, capital expenditures or capital resources.Critical accounting estimatesPreparing financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.Â The Companyâ€™s management reviews these estimates, judgments, and assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted prospectively in the period in which the estimates are revised. Actual results could differ from those estimates.Estimates where management has made subjective judgments and where there is significant risk of material adjustments to assets and liabilities in future accounting periods include fair value measurements for financial instruments and share-based transactions, useful lives and impairment of non-financial assets (property and equipment and intangible assets), provision for expected credit losses, fair value measurements for assets and liabilities acquired in business acquisitions, and calculation of deferred taxes.Accounts receivableThe Company estimates that a certain portion of receivables from customers may not be collected and maintains a reserve for expected pricing concessions and insurance denials. The Company evaluates the net realizable value of accounts receivable as of the date of the consolidated balance sheets, considering current and historical cash collections, the age of the accounts receivable, and relevant business conditions. Significant judgments are made in order to incorporate forward-looking information into the estimation of reserves and may result in changes to revenue and accounts receivable period to period which may significantly affect the Companyâ€™s results of operations.InventoryInventory is stated at the lower of cost or net realizable value with cost determined using the first-in, first-out method. The Companyâ€™s inventory consists of finished goods purchased from vendors; therefore, no labor or overhead is included in the inventory cost. Inventory is subsequently recorded within cost of inventory sold on the consolidated statements of income (loss) at the time the inventory is sold. Inventory may be transferred to property and equipment as rental equipment. The Company reviews inventory for obsolete, redundant, and slow-moving goods, and any such inventories are written down to their estimated net realizable value.Property, equipment, and right-of-use assetsProperty and equipment are stated at cost less accumulated depreciation. Major renewals and improvements are capitalized to the property accounts, while maintenance, and repairs which do not extend the useful life of the respective assets, are expensed as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets.Depreciation of rental equipment commences once it has been delivered to a patientâ€™s address and put in use. Property and equipment and other non-current assets with definite useful lives are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable.46 Table of ContentsIntangible assetsThe Company has recorded various intangible assets consisting primarily of non-compete agreements, trademarks, customer contracts and customer relationships in connection with various business acquisitions. Non-compete agreements are recognized at the estimated fair value associated with the non-compete agreements entered by the sellers of acquired companies. Trademarks are recognized at the estimated fair value associated with the trade name of the acquired company. Customer contracts are recognized at the estimated fair value of the present value of expected future customer billings based on the statistical life of a customer. Customer relationships are recognized based on the estimated fair value given to the long-term associations with referral sources such as doctors, medical centers,Â etc.The Company reviews the estimates for useful lives on an annual basis, or more frequently if events during theÂ year indicate that a change may be required, with consideration given to technological obsolescence and other relevant business factors. A change in managementâ€™s estimate could impact depreciation/amortization expense and the carrying value of property and equipment and

intangible assets.The Company periodically evaluates the recoverability of long-lived assets whenever events and changes in circumstances indicate that the carrying amount of an asset may not be fully recoverable. When indicators of impairment are present, the carrying values of the assets are evaluated in relation to the operating performance and future undiscounted cash flows of the underlying business. The net book value of the underlying asset is adjusted to fair value if the sum of the expected discounted cash flows is less than book value. Fair values are based on estimates of market prices and assumptions concerning the amount and timing of estimated future cash flows and discount rates, reflecting varying degrees of perceived risk. The Company did not have any long-lived asset impairments in the years ended September 30, 2024 or 2023.Goodwill impairmentThe Company tests goodwill for impairment on an annual basis on July 1, or more frequently if an event occurs or circumstances change that would indicate that impairment may exist. The Company determines the fair value of our reporting unit using the income approach and market approach to valuation, as well as other generally accepted valuation methodologies. The income approach utilizes a discounted cash flow analysis using managementâ€™s assumptions. The market approach compares the reporting unit to similar companies with the assumption that companies operating in the same industry will share similar characteristics and that company values will correlate to those characteristics. If the carrying amount of the reporting unit exceeds the reporting unitâ€™s fair value, an impairment loss is recognized equal to the difference between the carrying amount and the estimated fair value of the reporting unit. The Company concluded that there was no impairment of goodwill during fiscal 2024 or 2023.The approach uses cash flow projections based upon a financial forecast approved by management, covering a five-year period. Cash flows for theÂ years thereafter are extrapolated using the estimated terminal growth rate. The risk premiums expected by market participants related to uncertainties about the industry and assumptions relating to future cash flows may differ or change quickly, depending on economic conditions and other events.Equity method investeeIn July 2023, the Company, through QHM Investments I, LLC, acquired an 8.3% ownership in DMEScripts, LLC for $1,500,000. As of September 30, 2024, the Company has cumulatively invested $1,710,000 and has an 8.5% ownership. Â DMEScripts, LLC is an independent e-prescribe company in the US that automates the medical equipment ordering process. This technology is dedicated to improving the patient, prescriber, and provider experience by eliminating inefficiencies and reducing paperwork. The investment in DMEScripts, LLC is accounted for using the equity method.The Company applies the equity method of accounting for investments when it determines it has a significant influence, but not a controlling interest in the investee. Significant influence is determined by considering key factors such as ownership interest, representation on the board of directors, participation in policy making decisions, business relationship and material intra-entity transactions, among other factors. 47 Table of ContentsThe equity method investment is reported at cost and adjusted each period for the Companyâ€™s share of the investee's income (loss). The Company records â€œshare of loss in equity method investmentâ€ on the consolidated statements of income (loss) for its pro rata share ownership percentage of the investeeâ€™s net loss. The carrying value of the equity method investment is reported in â€œother assetsâ€ on the consolidated balance sheets. Foreign currency transactionsTransactions in foreign currencies are initially recorded at the foreign currency spot rate or the rate realized in the transaction. Monetary items are translated at the foreign currency spot rate as of the reporting date and exchange differences from monetary items are recognized in profit or loss. Non-monetary items that are not carried at fair value are translated using the exchange rates at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The assets and liabilities of foreign operations are translated into US dollars at the rate of exchange prevailing at the reporting date and their statements of operations are translated at the averageÂ monthly rates of exchange. Revenue recognitionRevenues are billed to, and collections are received from customers. Because of continuing changes in the health care industry and third-party reimbursement, the consideration receivable from these insurance companies is variable as these billings can be challenged by the payor. Therefore, the amount billed by the Company is reduced to an estimate of the amount that the Company believes will be ultimately allowed by the insurance contract, including co-pays and deductibles. This estimate involves significant judgment including an analysis of past collections and historical modification rates. Management regularly reviews the actual claims approved by the insurance companies, adjusting estimated revenue as necessary.The Company does not offer warranties to customers in excess of the manufacturerâ€™s warranty. Any taxes due upon sale of the products or services are not recognized as revenue. The Company does not have any partially or unfilled performance obligations related to contracts with customers and as such, the Company has no contract liabilities during the years ended September 30, 2024 and 2023. Rental of medical equipmentRevenue that is generated from equipment that the Company rents to patients is primarily recognized over the noncancelable rental period, typically one month, and commences on delivery of the equipment to the patients. Revenues are recorded at amounts estimated to be received under reimbursement arrangements with third-party payors, including private insurers, prepaid health plans, Medicare, Medicaid and patients. Rental revenue, less estimated adjustments, is recognized as earned on a straight-line basis over the noncancellable lease term.Sales of medical equipment and suppliesThe Company sells equipment, consumable supplies, and replacement parts to customers and recognizes revenue on delivery, as at that point all performance obligations have been met.Shipping and handlingThe Company provides shipping and handling at no charge in sending product to customers. The Company does not consider this a separate performance obligation since these shipping and handling activities occur before the customer obtains control of the goods. The shipping and handling are considered activities to fulfill the entityâ€™s promise to transfer the goods and are expensed as within operating expenses.Share-based paymentsThe Company grants stock options and restricted stock units to employees, members of the Board of Directors, and consultants. The Company measures equity settled share-based payments based on their fair value at the grant date and 48 Table of Contentsrecognizes compensation expense on a straight-line basis over the vesting period. Fair value is measured using the Black-Scholes Model. In estimating fair value, management is required to make certain assumptions and estimates, such as the expected life of units, volatility of the Companyâ€™s future share price, risk-free interest rates, and future dividend yields, at the initial grant date. Changes in assumptions used to estimate fair value could result in materially different results. The Company has elected to recognize the effect of forfeitures in compensation cost when they occur. Previously recognized compensation cost for an award is reversed in the period that the award is forfeited. Further, the Company has elected to use the contractual term as the expected term. Compensation expense is recognized on a straight-line basis, by amortizing the grant date fair value over the vesting period for each separately vesting portion of the award.Fair value measurementFinancial instruments carried at fair value on the consolidated statements of financial position are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:Level 1Â â€“ Where financial instruments are traded in active financial markets; fair value is determined by reference to the appropriate quoted market price at the reporting date. Active markets are those in which transactions occur in significant frequency and volume to provide pricing information on an ongoing basis;Level 2Â â€“ If there is no active market, fair value is established using valuation techniques, including discounted cash flow models. The inputs to these models are taken from observable market data where possible, including recent armâ€™s length market transaction and comparisons to the current fair value of similar instruments, but where this is not feasible, inputs such as liquidity risk, credit risk, and volatility are used; andLevel 3Â â€“ In this level, fair value determinations are made with inputs other than observable market data.There were no transfers between the levels of fair value hierarchy during theÂ years ended SeptemberÂ 30, 2024 or September 30, 2023.Loss per shareThe Company presents basic and diluted loss per share data for its ordinary shares. Basic loss per share is calculated by dividing the net loss by the weighted average number of Common Shares outstanding during the period. Contingently issuable shares (including shares held in escrow) are not considered outstanding common shares and consequently are not included in the loss per share calculations. The Companyâ€™s potentially dilutive common share equivalents are stock options and restricted stock units. The years ended September 30, 2024 and 2023 were periods of net losses, therefore, the potentially dilutive common share equivalents are excluded in the determination of dilutive net loss per share because their effect is antidilutive. In order to determine diluted loss per share, it is assumed that any proceeds from the exercise of dilutive instruments would be used to repurchase common shares at the average market price during the period. LeasesLeases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified assets. The Companyâ€™s operating leases are for real estate and range from 2 to 11 years. The Companyâ€™s finance leases are for vehicles and range from 2 to 7 years. The Companyâ€™s leases include fixed payments, as well as in some cases, scheduled base rent increases over the term of the lease. Certain leases require variable payments of common area maintenance, operating expenses, and real estate taxes applicable to the property. Variable payments are excluded from the measurements of lease liabilities and are expensed as incurred. Any tenant improvement allowances received from the lessor are recorded as a reduction to rent expense over the term of the lease. Some of the Companyâ€™s vehicle lease agreements contain residual value guarantees.49 Table of ContentsThe Company determines if an arrangement is a lease at the inception of the contract. Lease liabilities are recognized at the commencement date based on the present value of lease payments over the lease term for those arrangements where there is an identified asset, and the contract conveys the right to control its use. The right-of-use asset is measured at the initial amount of the lease liability. Right-of-use assets are included in property and equipment in the Company's consolidated balance sheets. Operating lease expense is recognized on a straight-line basis over the term of the lease. Finance lease cost includes a.) depreciation, which is recognized on a straight-line basis over the expected life of the right-of-use asset and included in depreciation in the Companyâ€™s consolidated statements of income (loss), and b.) interest expense, which is recognized following an effective interest rate method and is included in interest expense in the Companyâ€™s consolidated statements of income (loss).The Companyâ€™s real estate operating leases do not provide an implicit rate that can be easily determined. Therefore, the Company applies its incremental borrowing rate to the lease based on the information available at the commencement date. This estimate impacts the carrying amount of the lease liabilities and the interest expense recorded on the consolidated statement of income (loss). Vehicle finance leases are recorded at the interest rate implicit in the lease based on the current value and the estimated residual value of the vehicle.Certain leases include one or more options to renew or terminate the lease at the Companyâ€™s discretion. When the Company recognizes a lease, it assesses the lease term based on the conditions of the lease and determines whether it is probable that it will choose to extend the lease at the end of the initial lease term. This estimate could affect future results if the Company extends the lease or exercises an early termination option.The Company accounts for non-lease and lease components to which they relate as a single lease component. Additionally, the Company recognized lease payments under short-term leases with an initial term of twelve months or less, as well as low value assets, as an expense on a straight-line basis over the lease term without recognizing the lease liability and ROU asset. Income taxesDeferred taxes are determined based on the differences between the financial statements and the tax bases using rates as enacted in the laws. A valuation allowance is established if it is â€œmore likely than notâ€ that all or a portion of the deferred tax assets will not be realized.Interest and penalties related to unrecognized tax benefits are recognized in the tax provision. Liabilities for uncertain tax positions are recognized when it is more likely than not that a tax position will not be sustained upon examination and settlement with various taxing authorities. Liabilities for uncertain tax positions are measured based upon the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement. There have not been any material interest or penalties during any of the years presented.Business combinationsThe Company accounts for business combinations using the acquisition method when control is obtained by the Company. The Company measures the consideration transferred, the assets acquired, and the liabilities assumed in a business combination at their acquisition-date fair values. Acquisition-related costs are recognized as expenses in the periods in which the costs are incurred, and the services are received. The excess of the consideration transferred to obtain control, over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed, is recognized as goodwill as of the acquisition date.Contingent consideration for a business combination is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Contingent consideration that is classified as a liability is measured at subsequent reporting dates at fair value with the corresponding gain or loss being recognized in profit or loss.50 Table of ContentsContractual Commitments and ObligationsThe following table summarizes the Companyâ€™s contractual commitments and obligations as of September 30, 2024 (in $thousands), which are primarily for debt, leasing of offices and other obligations. The leases have been entered into with terms between one and tenÂ years, including optional extensions.â€‹Â Â Â Â Â Â Â Â Â Â Less thanÂ Â Â Â 1-3Â Â Â Â 4-5Â Â Â Â After 5â€‹â€‹Totalâ€‹1 yearâ€‹Yearsâ€‹Yearsâ€‹YearsDebtâ€‹$ 82,386â€‹$ 22,868â€‹$ 68â€‹$ 59,450â€‹$ â€”Finance lease obligationsâ€‹â€‹ 22,134â€‹â€‹ 7,113â€‹â€‹ 12,430â€‹â€‹ 2,148â€‹â€‹ 443Operating leasesâ€‹â€‹ 114â€‹â€‹ 114â€‹â€‹ â€”â€‹â€‹ â€”â€‹â€‹ â€”Purchase obligationsâ€‹â€‹ â€”â€‹â€‹ â€”â€‹â€‹ â€”â€‹â€‹ â€”Other obligationsâ€‹â€‹ 29,310â€‹â€‹ 29,310â€‹â€‹ â€”â€‹â€‹ â€”â€‹â€‹ â€”Total contractual obligationsâ€‹$ 133,944â€‹$ 59,405â€‹$ 12,498â€‹$ 61,598â€‹$ 443â€‹â€‹ItemÂ 7A. Quantitative and Qualitative Disclosures About Market Risk.The Company is exposed to financial risks of varying degrees of significance which would affect its ability to achieve its strategic objectives for growth: market risk (including currency risk and interest rate risk), credit risk, and liquidity risk. These

risks arise from the normal course of operations and all transactions are undertaken to support the Companyâ€™s ability to continue as a going concern. Risk management is carried out by management under policies approved by the Board of Directors. The Companyâ€™s overall risk management program seeks to minimize potential adverse effects on the Companyâ€™s financial performance.Credit riskCredit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. Financial instruments that potentially subject the Company to credit risk are primarily cash and accounts receivable. Substantially all of the Companyâ€™s cash is maintained with three major financial institutions, one of which is the administrative agent for the Companyâ€™s senior credit facility. At times, the cash in the financial institutions is in excess of the amount insured by the Federal Deposit Insurance Corporation. Substantially all accounts receivable are due under fee-for-service contracts from third party payors, such as insurance companies and government-sponsored healthcare programs, and directly from patients. Receivables generally are collected within industry norms. The Company continuously monitors collections from its clients and maintains a reserve for expected losses based upon historical experience and any specific payor collection issues that are identified.As of September 30, 2024, the Company has 13% of its accounts receivable with Medicare. As this is a US government program, we believe there is very little credit risk associated with these balances. No other customer represented more than 10% of outstanding accounts receivable.Currency riskCurrency risk is the risk that the Company will be subject to foreign currency fluctuations in its cash balances denominated in foreign currencies. All of the Companyâ€™s sales and inventory sold and almost all of the Companyâ€™s operating expenses are in US dollars. Cash is maintained in both US dollars and Canadian dollars. Consequently, the Company is exposed to foreign exchange fluctuations. The Company will continue to maintain cash balances in both US and Canadian dollars, but management anticipates that it will not purchase any securities or financial instruments to speculate on currency fluctuations or engage in any currency hedging programs.The Companyâ€™s objective in managing its foreign currency risk is to monitor foreign exchange rates and minimize its net exposures to foreign currency cash flows by generally holding most of its cash in US dollars. However, at times, including at September 30, 2024, the Company does temporarily hold significant cash in Canadian dollars. During the twelveÂ months ended September 30, 2024, the Company recognized a foreign currency gain of approximately $43,000, due to favorable movements in the exchange rates. The Company monitors foreign currency exposures and from time to time could 51 Table of Contentsauthorize the use of derivative financial instruments such as forward foreign exchange contracts to economically hedge a portion of foreign currency fluctuations.Based on the exposure of Canadian cash at September 30, 2024, depreciation or appreciation of the Canadian dollar against the US dollar could result in a significant effect on net income or loss. The Company has not employed any foreign currency hedging programs.Interest rate riskInterest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate on the credit facility has a variable rate that can be fixed for a maximum of sixÂ months. During the year ended September 30, 2024, the Company entered into interest rate swap agreements whereby $59,000,000 of principal will receive a fixed rate. With $69,223,000 of borrowings on this facility at September 30, 2024, each 1% increase would result in an additional $10,223 of annual interest expense. The interest on the Companyâ€™s other debt is either imputed or has a fixed rate and is not subject to cash flow interest rate risk.â€‹52 Table of ContentsItemÂ 8. Financial Statements and Supplementary Data.TABLE OF CONTENTSReport of the Independent Registered Public Accounting Firm (BDO USA, P.C., Cincinnati, Ohio, PCAOB #243)â€‹Consolidated Statements of Financial PositionÂ Â Â Â 55Consolidated Statements of Income (Loss)â€‹56Consolidated Statements of Changes in Shareholdersâ€™ Equityâ€‹57Consolidated Statements of Cash Flowsâ€‹58Notes to the Consolidated Financial Statementsâ€‹59â€‹â€‹â€‹53 Table of ContentsReport of Independent Registered Public Accounting FirmShareholders and Board of DirectorsQuipt Home Medical Corp.Wilder, KYOpinion on the Consolidated Financial StatementsWe have audited the accompanying consolidated statements of financial position of Quipt Home Medical Corp. (the â€œCompanyâ€) as of September 30, 2024 and 2023, the related consolidated statements of income (loss), changes in shareholdersâ€™ equity, and cash flows for each of the two years in the period ended September 30, 2024, and the related notes (collectively referred to as the â€œconsolidated financial statementsâ€). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at September 30, 2024 and 2023, and the results of its operations and its cash flows for each of the two years in the period ended September 30, 2024, in conformity with accounting principles generally accepted in the United States of America.Basis for OpinionThese consolidated financial statements are the responsibility of the Companyâ€™s management. Our responsibility is to express an opinion on the Companyâ€™s consolidated financial statements based on our 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.We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our 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.Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion./s/ BDO USA, P.C.We have served as the Companyâ€™s auditor since 2022.Cincinnati, OhioDecemberÂ 16, 2024â€‹54 Table of ContentsQuipt Home Medical Corp.CONSOLIDATED STATEMENTS OF FINANCIAL POSITION(Expressed in thousands of US dollars, except per share amounts)â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹AsÂ ofâ€‹AsÂ ofâ€‹â€‹SeptemberÂ 30,Â â€‹SeptemberÂ 30,Â â€‹Â Â Â Â 2024Â Â Â Â 2023ASSETSÂ â€‹Â Â Â â€‹Â Â Current assetsÂ â€‹Â Â Â â€‹Â Â Cashâ€‹$ 16,174â€‹$ 17,209Accounts receivable, netâ€‹Â 29,116â€‹Â 25,978Inventoryâ€‹Â 20,853â€‹Â 18,414Prepaid and other current assetsâ€‹Â 6,911â€‹Â 3,832Total current assetsâ€‹Â 73,054â€‹Â 65,433Long-term assetsâ€‹Â Â Â â€‹Â Â Â Property and equipment, netâ€‹Â 37,385â€‹Â 35,503Right of use assets, netâ€‹â€‹ 16,475â€‹â€‹ 17,902Goodwillâ€‹Â 50,733â€‹Â 52,825Intangible assets, netâ€‹Â 67,953â€‹Â 74,040Equity method investmentâ€‹Â 1,311â€‹Â 1,411Other assetsâ€‹Â 337â€‹Â 294Total long-term assetsâ€‹Â 174,194â€‹Â 181,975TOTAL ASSETSâ€‹$ 247,248â€‹$ 247,408â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹LIABILITIESâ€‹Â Â Â â€‹Â Â Â Current liabilitiesâ€‹Â Â Â â€‹Â Â Â Accounts payable and accrued liabilitiesâ€‹$ 35,363â€‹$ 32,018Current portion of equipment loansâ€‹Â 12,804â€‹Â 14,114Current portion of lease liabilitiesâ€‹Â 5,867â€‹Â 5,122Current portion of senior credit facilityâ€‹â€‹ 3,248â€‹â€‹ 3,352Deferred revenueâ€‹Â 3,568â€‹Â 4,511Purchase price payableâ€‹Â â€”â€‹Â 1,457Total current liabilitiesâ€‹Â 60,850â€‹Â 60,574Long-term liabilitiesâ€‹Â Â Â â€‹Â Â Â Equity loansâ€‹Â 55â€‹Â 233Lease liabilitiesâ€‹Â 13,283â€‹Â 14,028Derivative liability - interest rate swapâ€‹â€‹ 1,122â€‹â€‹ â€”Senior credit facilityâ€‹â€‹ 64,545â€‹â€‹ 61,114Deferred income taxesâ€‹â€‹ 202â€‹â€‹ 344TOTAL LIABILITIESâ€‹Â 140,057â€‹Â 136,293â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹COMMITMENTS AND CONTINGENCIES (Note 11)â€‹Â â€‹â€‹â€‹Â â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹SHAREHOLDERS' EQUITYâ€‹Â Â Â Â â€‹Â Â Â Capital stockâ€‹â€‹â€‹â€‹â€‹â€‹â€‹Common shares, no par value, unlimited shares authorized; 43,091,273 and 42,102,471 issued and outstanding as of September 30, 2024 and 2023â€‹â€‹â€‹ â€”â€‹â€‹â€‹ â€”Preferred Shares, no par value, unlimited shares authorized, none issued and outstanding as of September 30, 2024 and 2023â€‹â€‹â€‹ â€”â€‹â€‹â€‹ â€”Additional paid in-capitalâ€‹Â 277,762â€‹Â 274,923Accumulated deficitâ€‹Â (170,571)â€‹Â (163,808)TOTAL SHAREHOLDERS' EQUITYâ€‹Â 107,191â€‹Â 111,115TOTAL LIABILITIES AND EQUITYâ€‹$ 247,248â€‹$ 247,408â€‹The accompanying notes are an integral part of these consolidated financial statementsâ€‹55 Table of ContentsQuipt Home Medical Corp.CONSOLIDATED STATEMENTS OF INCOME (LOSS) (Expressed in thousands of US dollars, except per share amounts)â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Â Â Â Â Year Ended Â Â Â Â Year Ended â€‹â€‹SeptemberÂ 30,Â â€‹SeptemberÂ 30,Â â€‹â€‹2024â€‹2023Revenueâ€‹â€‹â€‹â€‹â€‹â€‹Rentals of medical equipmentâ€‹$ 94,308â€‹$ 86,172Sales of medical equipment and suppliesâ€‹Â 151,607â€‹Â 125,505Total revenuesâ€‹Â 245,915â€‹Â 211,677Cost of inventory soldâ€‹Â 68,925â€‹Â 57,897Operating expensesâ€‹Â 122,542â€‹Â 103,224Right-of-use operating lease amortization and interestâ€‹â€‹ 5,974â€‹â€‹ 5,131Depreciationâ€‹Â 38,490â€‹Â 30,901Amortization of intangible assetsâ€‹Â 6,091â€‹Â 5,197Stock-based compensationâ€‹â€‹ 2,484â€‹â€‹ 5,280Acquisition-related costsâ€‹Â 401â€‹Â 1,269Gain on disposals of property and equipmentâ€‹Â (107)â€‹Â (75)Operating incomeâ€‹Â 1,115â€‹Â 2,853Financing expensesâ€‹Â Â Â â€‹Â Â Â Interest expenseâ€‹Â 7,168â€‹Â 5,910Interest incomeâ€‹â€‹ (787)â€‹â€‹ (369)Loss on extinguishment of debtâ€‹â€‹ â€”â€‹â€‹ 30Gain on foreign currency transactionsâ€‹Â (43)â€‹Â (108)Share of loss in equity method investmentâ€‹â€‹ 309â€‹â€‹ 89Change in fair value of derivative liability - interest rate swapâ€‹Â 1,122â€‹Â â€”Loss before taxesâ€‹Â (6,654)â€‹Â (2,699)Provision for income taxesâ€‹Â 109â€‹Â 85Net lossâ€‹$ (6,763)â€‹$ (2,784)â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Net income (loss) per share (Note 15)â€‹Â Â Â â€‹Â Â Â Basic loss per shareâ€‹$ (0.16)â€‹$ (0.07)Diluted loss per shareâ€‹$ (0.16)â€‹$ (0.07)Weighted average number of common shares outstanding:â€‹Â Â Â â€‹Â Â Â Basicâ€‹Â 42,501â€‹Â 38,607Dilutedâ€‹Â 42,501â€‹Â 38,607â€‹The accompanying notes are an integral part of these consolidated financial statementsâ€‹56 Table of ContentsQuipt Home Medical Corp.CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERSâ€™EQUITY(Expressed in thousands of US dollars, except per share amounts)â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Â Â Â Â NumberÂ ofÂ Â Â Â â€‹â€‹Â Â Â Â â€‹â€‹Â Â Â Â TotalÂ â€‹â€‹Â SharesÂ â€‹Additional Paid-â€‹AccumulatedÂ â€‹shareholders'â€‹â€‹(000â€™s)â€‹In Capitalâ€‹Deficitâ€‹Â equityBalance SeptemberÂ 30,Â 2022Â 35,605â€‹$ 240,571â€‹$ (161,024)â€‹$ 79,547Net lossÂ â€”â€‹â€‹ â€”â€‹â€‹ (2,784)â€‹Â (2,784)Acquisition of Great ElmÂ 432â€‹â€‹ 2,060â€‹â€‹â€‹â€‹ 2,060Issuance of shares, net of issuance costs of $3,303Â 5,409â€‹â€‹ 27,866â€‹â€‹â€‹â€‹ 27,866Settlement of restricted stock unitsÂ 526â€‹â€‹ (1,338)â€‹â€‹â€‹â€‹ (1,338)Stock options exercisedÂ 130â€‹â€‹ 484â€‹â€‹â€‹â€‹ 484Stock-based compensationÂ â€”â€‹â€‹ 5,280â€‹â€‹â€‹â€‹ 5,280Balance SeptemberÂ 30,Â 2023Â 42,102â€‹$ 274,923â€‹$ (163,808)â€‹$ 111,115Net lossÂ â€”â€‹â€‹ â€”â€‹â€‹ (6,763)â€‹Â (6,763)Settlement of restricted stock unitsÂ 469â€‹â€‹ (213)â€‹â€‹ â€”â€‹Â (213)Stock options exercisedâ€‹ 519â€‹â€‹ 568â€‹â€‹ â€”â€‹â€‹ 568Stock-based compensationÂ â€”â€‹â€‹ 2,484â€‹â€‹ â€”â€‹Â 2,484Balance SeptemberÂ 30,Â 2024Â 43,090â€‹$ 277,762â€‹$ (170,571)â€‹$ 107,191â€‹The accompanying notes are an integral part of these consolidated financial statementsâ€‹57 Table of ContentsQuipt Home Medical Corp.CONSOLIDATED STATEMENTS OF CASH FLOWS(Expressed in thousands of US dollars, except per share amounts)â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Year Ended September 30,â€‹Â Â Â Â 2024Â Â Â Â 2023Operating activitiesâ€‹â€‹â€‹â€‹â€‹â€‹Net lossâ€‹$ (6,763)â€‹$ (2,784)Adjustments to reconcile net loss to net cash provided by operating activities:â€‹Â Â Â â€‹Â Â Depreciation and amortizationâ€‹Â 44,581â€‹Â 36,098Stock-based compensationâ€‹Â 2,484â€‹Â 5,280Gain on disposals of property and equipmentâ€‹Â (107)â€‹Â (75)Loss on extinguishment of debtâ€‹â€‹ â€”â€‹â€‹ 30Amortization of financing costs and accretion of purchase price payableâ€‹Â 551â€‹Â 591Gain on foreign currency transactionsâ€‹Â (43)â€‹Â (108)Share of loss in equity method investmentâ€‹â€‹ 309â€‹â€‹ 89Change in fair value of derivative liability - interest rate swapâ€‹Â 1,122â€‹Â â€”Deferred income taxesâ€‹â€‹ 342â€‹â€‹ (548)Right-of-use operating lease amortization and interestâ€‹â€‹ 5,974â€‹â€‹ 5,131Payments of operating leases, including interestâ€‹â€‹ (5,386)â€‹â€‹ (4,622)Adjustments to purchase price payableâ€‹â€‹ (29)â€‹â€‹ (96)Change in working capital, net of acquisitions:â€‹Â â€‹â€‹Â Â Â Net increase in accounts receivableâ€‹Â (3,294)â€‹Â (3,063)Net increase in inventoryâ€‹Â (3,420)â€‹Â (60)Net increase in prepaid and other current assetsâ€‹Â (3,124)â€‹Â (2,239)Net (decrease) increase in deferred revenueâ€‹Â (943)â€‹Â 240Net increase in accounts payables and accrued liabilitiesâ€‹Â 3,127â€‹Â 3,116Net cash flow provided by operating activitiesâ€‹Â 35,381â€‹Â 36,980Investing activitiesâ€‹Â Â Â â€‹Â Â Â Purchase of property and equipmentâ€‹Â (10,313)â€‹Â (6,852)Cash proceeds from sale of property and equipmentâ€‹Â 210â€‹Â 65Cash paid for acquisitions, net of cash acquiredâ€‹Â (210)â€‹Â (76,038)Net cash flow used in investing activitiesâ€‹Â (10,313)â€‹Â (82,825)Financing activitiesâ€‹Â Â Â â€‹Â Â Â Repayments of equipment loans and SBA loanâ€‹Â (26,792)â€‹Â (20,447)Repayments of finance leasesâ€‹â€‹ (1,579)â€‹â€‹ (821)Issuance of delayed-draw term loan under senior credit facilityâ€‹â€‹ â€”â€‹â€‹ 64,000Repayments of senior credit facilityâ€‹â€‹ (3,450)â€‹â€‹ (2,650)Borrowings on the revolving credit facilityâ€‹â€‹ 17,100â€‹â€‹ 16,500Repayments on the revolving credit facilityâ€‹â€‹ (10,777)â€‹â€‹ (23,500)Issuance costs relating to credit facilityâ€‹â€‹ (60)â€‹â€‹ (581)Issuance of shares, net of issuance costsâ€‹â€‹ â€”â€‹â€‹ 27,866Settlement of restricted stock unitsâ€‹Â (213)â€‹Â (1,338)Proceeds from exercise of stock optionsâ€‹Â 568â€‹Â 484Payments of purchase price payableâ€‹Â (944)â€‹Â (5,083)Net cash flow (used in) provided by financing activitiesâ€‹Â (26,147)â€‹Â 54,430Net increase (decrease) in cashâ€‹Â (1,079)â€‹Â 8,585Effect of exchange rate changes on cash held in foreign currenciesâ€‹Â 44â€‹Â 108Cash, beginning of yearâ€‹Â 17,209â€‹Â 8,516Cash, end of yearâ€‹$ 16,174â€‹$ 17,209â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Supplemental cash flow

informationâ€‹â€‹â€‹â€‹â€‹â€‹Cash paid for interestâ€‹$ (6,826)â€‹$ (6,026)Cash paid for income taxesâ€‹â€‹ (1,249)â€‹â€‹ (680)Operating lease additionsâ€‹â€‹ 4,229â€‹â€‹ 7,938Equipment loan additionsâ€‹â€‹ 25,304â€‹â€‹ 23,615Finance lease additionsâ€‹â€‹ 1,975â€‹â€‹ 1,159Purchases of property and equipment in ending accounts payableâ€‹â€‹ 214â€‹â€‹ â€”â€‹The accompanying notes are an integral part of these consolidated financial statementsâ€‹â€‹58 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹1.Nature of operationsReporting entityQuipt Home Medical Corp. (â€œQuiptâ€ or the â€œCompanyâ€) was incorporated under the Business Corporations Act (Alberta) on March 5, 1997. On December 30, 2013, pursuant to a Certificate of Continuance, the Company changed its jurisdiction of governance by continuing from Alberta into British Columbia. The Companyâ€™s head office is located at 1019 Town Drive, Wilder, Kentucky 41076, and its registered office is located at Suite 2700, 1133 Melville Street, Vancouver, British Columbia V6E 4E5.All significant operating decisions are based on analysis of the Company as a whole; accordingly, the Company operates in one business segment, which is the sale and rental of medical equipment and related devices.The Companyâ€™s common shares are traded on the Nasdaq Capital Market and the Toronto Stock Exchange, both under the symbol â€œQIPTâ€.2.Basis of Presentation and summary of significant accounting policiesBasis of accountingThese consolidated financial statements as of and for the years ended SeptemberÂ 30, 2024 and 2023 (the â€œConsolidated Financial Statementsâ€) of the Company were prepared in accordance with accounting principles generally accepted in the US (â€œGAAPâ€).The consolidated financial statements, which are presented in US dollars, have been prepared under the historical cost convention, as modified by the measurement at fair values of certain financial assets and financial liabilities.Historically, the Company qualified as a foreign private issuer and prepared its consolidated financial statements in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB). Effective October 1, 2024, the Company no longer qualifies as a foreign private issuer as defined inÂ Rule 405Â ofÂ Regulation CÂ under theÂ Securities ActÂ andÂ Rule 3b-4Â under theÂ Exchange ActÂ and therefore has become a domestic filer and must file this Form 10-K pursuant to Section 13 or 15(d) of theÂ Securities Exchange Act of 1934Â and in accordance with GAAP. The Companyâ€™s consolidated financial statements were prepared in accordance with GAAP retrospectively for the year ended September 30, 2023.The consolidated financial statements of the Company are presented in US dollars, which is the Companyâ€™s functional currency, determined using managementâ€™s judgment that the primary economic environment in which it will derive its revenues and expenses incurred to generate those revenues is the US.Basis of measurementThese consolidated financial statements have been prepared on a going concern basis that assumes that the Company will continue its operations for the foreseeable future and be able to realize its assets and discharge its liabilities and commitments in the normal course of operation.59 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹Principles of consolidationThese consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries. All intercompany transactions have been eliminated. The Companyâ€™s consolidated entities, which all have a functional currency of US dollars and ownership of 100%, are as follows:â€‹â€‹â€‹â€‹â€‹100 W. Commercial Street, LLCÂ Â Â Â Medical West Healthcare Center, LLCAcadia Medical Supply, Inc.Â Â Â Â Metro-Med, Inc.Access Respiratory Home Care, L.L.C.â€‹Metro-Med, Inc. - Los AlamitosAlliance Home Care & Mobile Diagnostics, L.L.C.â€‹Metro-Med, Inc. - VenturaAt Home Health Equipment, LLCâ€‹NorCal Respiratory, Inc.Black Bear Medical, Inc.Â Northwest Medical, LLCBlack Bear Medical Group, Inc.â€‹Oxygen PlusBlack Bear Medical NH, Inc.â€‹Patient-Aids, Inc.Care Medical Atlanta, LLCâ€‹Patient Home Monitoring, IncCare Medical of Athens, Inc.â€‹QHM Holdings, Inc.Care Medical of Augusta, LLCâ€‹QHM Investments I, LLCCare Medical of Gainesville, LLCâ€‹Quipt Home Medical, Inc.Care Medical Partners, LLCâ€‹Rejuvenight, LLCCare Medical Savannah, LLCâ€‹Resource Medical, Inc.Central Oxygen, Inc.â€‹Resource Medical Group Charleston, LLCCoastal Med-Tech Corp.â€‹Resource Medical Group, LLCCooley Medical Equipment, Incorporatedâ€‹Respicare, Inc.Focus Respiratory, LLCâ€‹Riverside Medical, Inc.Good Night Medical, LLCâ€‹RTA Homecare, LLCGood Night Medical of Ohio, LLCâ€‹Semo Drugs - Care Plus of Mo, Inc.Good Night Medical of Texas, Incâ€‹Sleep Health Diagnostics, LLCGreat Elm Healthcare, LLCâ€‹Sleepwell, LLCHealth Technology Resources, LLCâ€‹Southeastern Biomedical Services, LLCHeartland Health Therapy, LLCâ€‹Southern Pharmaceutical CorporationHeckman Healthcare Service & Supplies Inc.â€‹Thrift Home Care, Inc.Hometown Medical LLCâ€‹Tuscan, Inc.Legacy Oxygen and Home Care Equipment, LLCÂ United Respiratory Services, LLCMayhugh Drugs, Inc.â€‹West Home Healthcare, Inc.Med Supply Center, Inc.â€‹â€‹â€‹Use of estimatesPreparing financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.Â The Companyâ€™s management reviews these estimates, judgments, and assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted prospectively in the period in which the estimates are revised. Actual results could differ from those estimates.Estimates where management has made subjective judgments and where there is significant risk of material adjustments to assets and liabilities in future accounting periods include fair value measurements for financial instruments and share-60 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹based transactions, useful lives and impairment of non-financial assets (property and equipment and intangible assets), provision for expected credit losses, fair value measurements for assets and liabilities acquired in business acquisitions, and calculation of deferred taxes.Accounts receivableDue to the nature of our industry and the reimbursement environment in which the Company operates, certain estimates are required to record total net revenues and accounts receivable at their net realizable values, including estimating variable consideration. Inherent in these estimates is the risk that they will have to be revised or updated as additional information becomes available. Specifically, the complexity of many third-party billing arrangements, contractual terms, and the uncertainty of reimbursement amounts for certain services may result in adjustments to amounts originally recorded. Such adjustments are typically identified and recorded at the point of cash application, claim denial, or account review. Net realizable values are estimated based on a number of factors, including age of the receivables, changes in customer payment patterns, historical experience, industry trends, and current economic conditions. InventoryInventory is stated at the lower of cost or net realizable value with cost determined using the first-in, first-out method. The Companyâ€™s inventory consists of finished goods purchased from vendors; therefore, no labor or overhead is included in the inventory cost. Inventory is subsequently recorded within cost of inventory sold sales on the consolidated statements of operations at the time the inventory is sold. Inventory is transferred to property and equipment as rental equipment at the time of rental revenue recognition. The Company reviews inventory for obsolete, redundant, and slow-moving goods, and any such inventories are written down to their estimated net realizable value.Property, equipment, and right-of-use assetsProperty and equipment are stated at cost less accumulated depreciation. Major renewals and improvements are capitalized in the property accounts, while maintenance and repairs which do not extend the useful life of the respective assets, are expensed as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets.The estimated useful lives of the assets are as follows:â€‹â€‹â€‹â€‹â€‹â€‹DescriptionÂ Â Â Â EstimatedÂ UsefulÂ LifeRental equipmentÂ 1-5 yearsRight-of-use real estateÂ Life of lease 2-11 yearsRight-of-use vehiclesÂ Life of lease 2-7 yearsVehiclesâ€‹1-5 yearsLeasehold improvementsÂ Life of lease 1-11 yearsBuildingsâ€‹â€‹â€‹25 yearsOffice and technology equipmentÂ â€‹5 yearsâ€‹Depreciation of rental equipment commences once it has been delivered to a patient and put in use. Property and equipment and other non-current assets with definite useful lives are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable.61 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹Intangible assetsThe Company has recorded various intangible assets consisting of customer relationships, customer contracts, trade names and non-compete agreements, in connection with various business acquisitions. Customer relationships are recognized based on the estimated fair value given to the long-term associations with referral sources such as doctors, hospitals, and sleep centers. Customer contracts are recognized at the estimated fair value of the present value of expected future customer billings based on the statistical life of a customer Trade names are recognized at the estimated fair value associated with the trade name of the acquired company. Non-compete agreements are recognized at the estimated fair value associated with the non-compete agreements entered into by the sellers of acquired companies. Definite life intangible assets are amortized on a straight-line basis over the estimated useful lives of the related assets as follows:â€‹â€‹â€‹â€‹â€‹â€‹â€‹DescriptionÂ Â Â Â EstimatedÂ UsefulÂ LifeCustomer relationshipsÂ 10-20 yearsCustomer contractsâ€‹â€‹â€‹2 yearsTrade namesÂ â€‹â€‹10Â yearsNon-compete agreementsÂ â€‹â€‹5Â yearsâ€‹The Company reviews the estimates for useful lives on an annual basis, or more frequently if events during theÂ year indicate that a change may be required, with consideration given to technological obsolescence and other relevant business factors. A change in managementâ€™s estimate could impact depreciation/amortization expense and the carrying value of property and equipment and intangible assets.The Company periodically evaluates the recoverability of long-lived assets whenever events and changes in circumstances indicate that the carrying amount of an asset may not be fully recoverable. When indicators of impairment are present, the carrying values of the assets are evaluated in relation to the operating performance and future undiscounted cash flows of the underlying business. The net book value of the underlying asset is adjusted to fair value if the sum of the expected discounted cash flows is less than book value. Fair values are based on estimates of market prices and assumptions concerning the amount and timing of estimated future cash flows and discount rates, reflecting varying degrees of perceived risk, which are Level 3 unobservable inputs. The Company did not have any long-lived asset impairments in the years ended September 30, 2024 or 2023.Goodwill impairmentThe Company tests goodwill for impairment on an annual basis on July 1, or more frequently if an event occurs or circumstances change that would indicate that impairment may exist. The Company determines the fair value of our reporting unit using the income approach (a Level 3 fair value input) and market approach (a Level 2 fair value input) to valuation, as well as other generally accepted valuation methodologies. The income approach utilizes a discounted cash flow analysis using managementâ€™s assumptions. The market approach compares the reporting unit to similar companies with the assumption that companies operating in the same industry will share similar characteristics and that company values will correlate to those characteristics. If the carrying amount of the reporting unit exceeds the reporting unitâ€™s fair value, an impairment loss is recognized equal to the difference between the carrying amount and the estimated fair value of the reporting unit. The Company concluded that there was no impairment of goodwill during fiscal 2024 or 2023.The approach uses cash flow projections based upon a financial forecast approved by management, covering a five-year period. Cash flows for theÂ years thereafter are extrapolated using the estimated terminal growth rate. The risk premiums expected by market participants related to uncertainties about the industry and assumptions relating to future cash flows may differ or change quickly, depending on economic conditions and other events.62 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹Equity method investeeIn July 2023, the Company, through QHM Investments I, LLC, acquired an 8.3% ownership in DMEScripts, LLC for $1,500,000. As of September 30, 2024, the Company has cumulatively invested $1,710,000 and has an 8.5% ownership. Â DMEScripts, LLC is an independent e-prescribe company in the US that automates the medical equipment ordering process. This technology is dedicated to improving the patient, prescriber, and provider experience by eliminating inefficiencies and reducing paperwork. The investment in DMEScripts, LLC is accounted for using the equity method.The Company applies the equity method of accounting for investments when it determines it has a significant influence, but not a controlling interest in the investee. Significant influence is determined by considering key factors such as ownership interest, representation on the board of directors, participation in policy making decisions, business relationship and material intra-entity transactions, among other factors. The equity method investment is reported at cost and adjusted each period for the Companyâ€™s share of the investee's income (loss). The Company records â€œshare of loss in equity method investmentâ€ on the consolidated statements of income (loss) for its pro rata share ownership percentage of the investeeâ€™s net loss. Foreign currency transactionsTransactions in foreign currencies are initially recorded at the foreign currency spot rate or the rate realized in the transaction. Monetary items are translated at the foreign currency spot rate as of the reporting date and exchange differences from monetary items are recognized in profit or loss. Non-monetary items that are not carried at fair value are translated using the exchange rates at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The assets and liabilities of foreign operations are translated into US dollars at the rate of exchange prevailing at the reporting date and their statements of operations are translated at the averageÂ monthly rates of exchange. Revenue recognitionRevenues are billed to, and collections are received from customers. Because of continuing changes in the health care industry and third-party reimbursement, the consideration receivable from these insurance companies is

variable as these billings can be challenged by the payor. Therefore, the amount billed by the Company is reduced to an estimate of the amount that the Company believes will be ultimately allowed by the insurance contract, including co-pays and deductibles. This estimate involves significant judgment including an analysis of past collections and historical modification rates. Management regularly reviews the actual claims approved by the insurance companies, adjusting estimated revenue as necessary.The Company does not offer warranties to customers in excess of the manufacturerâ€™s warranty. Any taxes due upon sale of the products or services are not recognized as revenue. The Company does not have any partially or unfilled performance obligations related to contracts with customers and as such, the Company has no contract liabilities during the years ended September 30, 2024 and 2023. Rental of medical equipmentRevenue that is generated from equipment that the Company rents to patients is primarily recognized over the noncancelable rental period, typically one month, and commences on delivery of the equipment to the patients. Revenues are recorded at amounts estimated to be received under reimbursement arrangements with third-party payors, including 63 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹private insurers, prepaid health plans, Medicare, Medicaid and patients. Rental revenue, less estimated adjustments, is recognized as earned on a straight-line basis over the noncancellable lease term.Sales of medical equipment and suppliesThe Company sells equipment, consumable supplies, and replacement parts to customers and recognizes revenue on delivery, as at that point all performance obligations have been met.Shipping and handlingThe Company provides shipping and handling at no charge in sending product to customers. The Company does not consider this a separate performance obligation since these shipping and handling activities occur before the customer obtains control of the goods. The shipping and handling are considered activities to fulfill the entityâ€™s promise to transfer the goods and are expensed as within operating expenses.Stock-based compensationThe Company grants stock options and restricted stock units to employees, members of the Board of Directors, and consultants. The Company measures equity settled share-based payments based on their fair value at the grant date and recognizes compensation expense on a straight-line basis over the vesting period. Fair value is measured using the Black-Scholes Model. In estimating fair value, management is required to make certain assumptions and estimates, such as the expected life of units, volatility of the Companyâ€™s future share price, risk-free interest rates, and future dividend yields, at the initial grant date. Changes in assumptions used to estimate fair value could result in materially different results. The Company has elected to recognize the effect of forfeitures in compensation cost when they occur. Previously recognized compensation cost for an award is reversed in the period that the award is forfeited. Further, the Company has elected to use the contractual term as the expected term. Compensation expense is recognized on a straight-line basis, by amortizing the grant date fair value over the vesting period for each separately vesting portion of the award.Fair value measurementFinancial instruments carried at fair value on the consolidated statements of financial position are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:Level 1Â â€“ Where financial instruments are traded in active financial markets, fair value is determined by reference to the appropriate quoted market price at the reporting date. Active markets are those in which transactions occur in significant frequency and volume to provide pricing information on an ongoing basis;Level 2Â â€“ If there is no active market, fair value is established using valuation techniques, including discounted cash flow models. The inputs to these models are taken from observable market data where possible, including recent armâ€™s length market transaction and comparisons to the current fair value of similar instruments, but where this is not feasible, inputs such as liquidity risk, credit risk, and volatility are used; andLevel 3Â â€“ In this level, fair value determinations are made with inputs other than observable market data.There were no transfers between the levels of fair value hierarchy during theÂ years ended SeptemberÂ 30, 2024 or September 30, 2023.64 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹Loss per shareThe Company presents basic and diluted loss per share data for its ordinary shares. Basic loss per share is calculated by dividing the net loss by the weighted average number of Common Shares outstanding during the period. Contingently issuable shares (including shares held in escrow) are not considered outstanding common shares and consequently are not included in the loss per share calculations. The Companyâ€™s potentially dilutive common share equivalents are stock options and restricted stock units. The years ended September 30, 2024 and 2023 were periods of net losses, therefore, the potentially dilutive common share equivalents are excluded in the determination of dilutive net loss per share because their effect is antidilutive. In order to determine diluted loss per share, it is assumed that any proceeds from the exercise of dilutive instruments would be used to repurchase common shares at the average market price during the period. LeasesLeases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified assets. The Companyâ€™s operating leases are for real estate and range from 2 to 11 years. The Companyâ€™s finance leases are for vehicles and range from 2 to 7 years. The Companyâ€™s leases include fixed payments, as well as in some cases, scheduled base rent increases over the term of the lease. Certain leases require variable payments of common area maintenance, operating expenses, and real estate taxes applicable to the property. Variable payments are excluded from the measurements of lease liabilities and are expensed as incurred. Any tenant improvement allowances received from the lessor are recorded as a reduction to rent expense over the term of the lease. Some of the Companyâ€™s vehicle lease agreements contain residual value guarantees.The Company determines if an arrangement is a lease at the inception of the contract. Lease liabilities are recognized at the commencement date based on the present value of lease payments over the lease term for those arrangements where there is an identified asset, and the contract conveys the right to control its use. The right-of-use asset is measured at the initial amount of the lease liability. Right-of-use assets are included in property and equipment in the Company's consolidated balance sheets. Operating lease expense is recognized on a straight-line basis over the term of the lease. Finance lease cost includes a.) depreciation, which is recognized on a straight-line basis over the expected life of the right-of-use asset and included in depreciation in the Companyâ€™s consolidated statements of income (loss), and b.) interest expense, which is recognized following an effective interest rate method and is included in interest expense in the Companyâ€™s consolidated statements of income (loss).The Companyâ€™s real estate operating leases do not provide an implicit rate that can be easily determined. Therefore, the Company applies its incremental borrowing rate to the lease based on the information available at the commencement date. This estimate impacts the carrying amount of the lease liabilities and the interest expense recorded on the consolidated statement of income (loss). Vehicle finance leases are recorded at the interest rate implicit in the lease based on the current value and the estimated residual value of the vehicle.Certain leases include one or more options to renew or terminate the lease at the Companyâ€™s discretion. When the Company recognizes a lease, it assesses the lease term based on the conditions of the lease and determines whether it is probable that it will choose to extend the lease at the end of the initial lease term. This estimate could affect future results if the Company extends the lease or exercises an early termination option.65 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹The Company accounts for non-lease and lease components to which they relate as a single lease component. Additionally, the Company recognized lease payments under short-term leases with an initial term of twelve months or less, as well as low value assets, as an expense on a straight-line basis over the lease term without recognizing the lease liability and ROU asset. Income taxesDeferred taxes are determined based on the differences between the financial statements and the tax bases using rates as enacted in the laws. A valuation allowance is established if it is â€œmore likely than notâ€ that all or a portion of the deferred tax assets will not be realized.Interest and penalties related to unrecognized tax benefits are recognized in the tax provision. Liabilities for uncertain tax positions are recognized when it is more likely than not that a tax position will not be sustained upon examination and settlement with various taxing authorities. Liabilities for uncertain tax positions are measured based upon the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement. There are not any material interest or penalties during any of the years presented.Business combinationsThe Company accounts for business combinations using the acquisition method when control is obtained by the Company. The Company measures the consideration transferred, the assets acquired, and the liabilities assumed in a business combination at their acquisition-date fair values. Acquisition-related costs are recognized as expenses in the periods in which the costs are incurred, and the services are received. The excess of the consideration transferred to obtain control, over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed, is recognized as goodwill as of the acquisition date.Contingent consideration for a business combination is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Contingent consideration that is classified as a liability is measured at subsequent reporting dates at fair value with the corresponding gain or loss being recognized in profit or loss.Financial instruments concentration of credit riskThe Company maintains cash with various major financial institutions which generally exceeds federally insured limits. The Company performs periodic evaluations of the financial institutions in which its cash is invested. Derivatives financial instrumentsThe Company is exposed to risks related to changes in interest rates. The financial risk management program is designed to manage the exposure arising from cash flow variability and uses derivative financial instruments to minimize this risk. The Company does not enter into derivative financial instruments for trading or speculative purposes. The Companyâ€™s derivative instruments consist of interest rate swap contracts. Derivative instruments are recorded in the consolidated balance sheets and the changes in the fair values of these interest rate swap contracts are recorded on the consolidated statements of income/(loss).66 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹Recently adopted accounting pronouncementsOn October 1, 2023, the Company adopted Accounting Standards Update (â€œASUâ€) 2016-13, Financial Instruments - Credit Losses: Measurement of Credit Losses on Financial Instruments. The standard replaces the current incurred loss impairment model that recognizes losses when a probable threshold is met with a requirement to recognize lifetime expected credit losses immediately when a financial asset is originated or purchased. Further, the Financial Accounting Standards Board (â€œFASBâ€) issued ASU 2019-04 and ASU 2019-05 to provide additional guidance on the credit losses standard. While the adoption of ASC 326 could result in a higher allowance recorded in the future for credit losses on receivables within the scope of the standard due to the prescribed measurement principles, the impact of the adoption on the Company's consolidated financial statements was not material.Recently issued accounting pronouncementsThe Company is an â€œemerging growth companyâ€ as defined by the Jumpstart Our Business Startups Act of 2012 (â€œJOBS Actâ€). The JOBS Act provides that an emerging growth company can take advantage of the extended transition period provided in Section 7(a)(2)(B) of the Securities Act of 1933, as amended, for complying with new or revised accounting standards. In other words, an emerging growth company can selectively delay the adoption of all accounting standards until those standards would otherwise apply to private companies. The Company has elected to utilize this exemption and, as a result, the consolidated financial statements may not be comparable to the financial statements of issuers that are required to comply with the effective dates for new or revised accounting standards that are applicable to public companies. To date, however, the Company has not delayed the adoption of any accounting standards except as noted below. Section 107 of the JOBS Act provides that the Company can elect to opt out of the extended transition period at any time, which election is irrevocable.In December 2023, the FASB issued ASUâ€¯No. 2023-09, Income Taxes (Topicâ€¯740): Improvements to Income Tax Disclosures, which is intended to improve the transparency of income tax disclosures by requiring consistent categories and greater disaggregation of information in the effective tax rate reconciliation and income taxes paid by jurisdiction. The ASU is effective for public business entities' annual periods beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact of adopting this guidance on its consolidated financial statements. Â In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting ("Topic 280"), which requires disclosure of incremental segment information, including significant segment expenses that are regularly provided to the chief operating decision maker and to disclose how reported measures of segment profit or loss are used in assessing segment performance and allocating resources. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023 and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact that this standard will have on its consolidated financial statements and related disclosures.In March 2024, the FASB issued ASU No. 2024-01, Compensation-Stock Compensation ("Topic 718"), which provides illustrative guidance to help entities determine whether profits interest and similar awards should be accounted for as share-based payment arrangements within the scope of ASC 718. ASU 2024-01 is effective for annual periods beginning after December 15, 2024, and interim periods within those annual periods. The Company is currently evaluating the impact that this standard will have on its consolidated financial statements and related disclosures.In March 2024, the SEC issued its final climate disclosure rule, which requires registrants to provide climate-related disclosures in their annual reports and registration statements. The new disclosure requirements will be effective for the Company beginning with its annual report for the year ending September 30, 2025. In April 2024, the SEC stayed its final climate rule to allow for a judicial review of pending legal challenges. The Company is currently evaluating the impact

67 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹these rules will have on its consolidated financial statements and related disclosures and will monitor the litigation progress relating to these rules for possible impacts on the disclosure requirements under the rules.3.Acquisitions of and investment in businessesPriorÂ year acquisitionsAcquisition of Great Elm Healthcare, LLCOn JanuaryÂ 3, 2023, the Company, through QHM Holdings, LLC, acquired Great Elm Healthcare, LLC (â€œGreat Elmâ€). Great Elm is an Arizona-based company with operations in seven states in the same industry as the Company. The purchase price was $73,569,000, comprised of $72,689,000 in cash at closing to the sellers, plus 431,996 Quipt common shares at a closing price per share of $4.77 for $2,060,000, less $820,000 of cash acquired, and less $360,000 for cash received from a working capital adjustment. The cash at closing was obtained from the delayed-draw term loan and revolving credit facility of the senior credit facility described in NoteÂ 9. The Company has determined that the transaction is an acquisition of a business under ASC 805 Business Combinations, and it has been accounted for by applying the acquisition method. The Company expensed $10,000 and $1,238,000 of professional fees in conjunction with the acquisition for the fiscalÂ years ended SeptemberÂ 30, 2024 and 2023, respectively.The pro forma revenues and net income for Great Elm for theÂ year ended SeptemberÂ 30, 2023 as if the acquisition had occurred on OctoberÂ 1, 2022, was approximately $67,500,000 and $2,300,000, respectively, of which approximately $50,800,000 and $2,100,000 were recognized in the period from JanuaryÂ 3, 2023 to SeptemberÂ 30, 2023.The fair value of the acquired assets and liabilities is as follows:â€‹â€‹â€‹â€‹â€‹Accounts receivableÂ Â Â Â $ 5,531Inventoryâ€‹Â 1,398Prepaid and other current assetsâ€‹Â 584Property, equipment, and right of use assetsâ€‹â€‹ 13,261Goodwillâ€‹Â 22,826Intangible asset - customer relationshipsâ€‹â€‹ 42,000Intangible asset - trade nameâ€‹â€‹ 5,820Other assetsâ€‹Â 161Accounts payableâ€‹â€‹ (6,085)Accrued liabilitiesâ€‹â€‹ (3,845)Deferred revenueâ€‹Â (1,022)Equipment loansâ€‹â€‹ (4,259)Lease liabilitiesâ€‹â€‹ (2,801)Net assets acquiredâ€‹$ 73,569Cash paid at closingâ€‹$ 72,689Cash received from working capital adjustmentâ€‹â€‹ (360)Cash acquiredâ€‹â€‹ (820)Equity issued at closingâ€‹â€‹ 2,060Consideration paid or payableâ€‹$ 73,569â€‹The goodwill is attributable to expected synergies from the combining operations. All of the goodwill is deductible for income tax purposes.68 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹Acquisition of Southern Pharmaceutical CorporationOn SeptemberÂ 1, 2023, the Company, through QHM Holdings, LLC, acquired Southern Pharmaceutical Corporation (â€œSouthernâ€). Southern is a Mississippi-based company with operations in three states in the same industry as the Company. The purchase price was $3,782,000, comprised of $3,153,000 in cash to the sellers at closing, plus $753,000 of holdbacks paid during the year ended September 30, 2024, less $124,000 of cash acquired. The Company has determined that the transaction is an acquisition of a business under ASC 805, and it has been accounted for by applying the acquisition method. The Company expensed $120,000 and $24,000 of professional fees in conjunction with the acquisition during the fiscal years ended SeptemberÂ 30, 2024 and 2023, respectively.The pro forma revenues and net income for Southern for theÂ year ended SeptemberÂ 30, 2023, as if the acquisition had occurred on OctoberÂ 1, 2022, was approximately $10,100,000 and $1,000,000, respectively, of which approximately $800,000 and $200,000 were recognized in the period from SeptemberÂ 1, 2023 to SeptemberÂ 30, 2023.The fair value of the acquired assets and liabilities is as follows:â€‹â€‹â€‹â€‹â€‹â€‹Accounts receivableÂ Â Â Â $ 845Inventoryâ€‹Â 1,374Prepaid and other current assetsâ€‹Â 4Property, equipment, and right of use assetsâ€‹â€‹ 3,290Goodwillâ€‹Â 243Intangible asset - customer relationshipsâ€‹â€‹ 2,190Intangible asset - trade nameâ€‹â€‹ 300Intangible asset - non-compete agreementsâ€‹â€‹ 40Accounts payableâ€‹â€‹ (1,483)Accrued liabilitiesâ€‹â€‹ (196)Deferred revenueâ€‹Â (212)Equipment loansâ€‹â€‹ (1,063)Lease liabilitiesâ€‹â€‹ (1,142)Deferred income taxesâ€‹â€‹ (408)Net assets acquiredâ€‹$ 3,782Cash paid at closingâ€‹$ 3,153Cash acquiredâ€‹â€‹ (124)Cash to be paid after closing, included in purchase price payableâ€‹â€‹ 753Consideration paid or payableâ€‹$ 3,782â€‹The goodwill is attributable to expected synergies from the combining operations. None of the goodwill is deductible for income tax purposes.69 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹Purchase price payableThe purchase price payable included on the consolidated statements of financial position relates to holdbacks of Southern and others from prior years, less payments and adjustments made. Below is the movement in purchase price payable for theÂ years ended SeptemberÂ 30, 2024 and 2023:â€‹â€‹â€‹â€‹â€‹â€‹Balance, September 30, 2022Â Â Â Â Â Â $ 5,778Addition from acquisitionsâ€‹â€‹ 1,274Accretion of interestâ€‹â€‹ 128Derecognition of purchase price payableâ€‹â€‹ (640)Paymentsâ€‹â€‹ (5,083)Balance, September 30, 2023â€‹$ 1,457Accretion of interestâ€‹Â 37Derecognition of purchase price payableâ€‹â€‹ (550)Paymentsâ€‹Â (944)Balance, September 30, 2024â€‹$ â€”â€‹â€‹â€‹4.Prepaid and other current assetsFollowing is a summary of prepaid and other current assets as of September 30, 2024 and 2023:â€‹â€‹â€‹â€‹â€‹â€‹

ended September 30, 2026â€‹$ 55â€‹$ 233â€‹Leases LiabilitiesThe Company enters into leases for real estate and vehicles. Real estate leases are operating leases and are valued at the net present value of the future lease payments at the incremental borrowing rate . Vehicle leases are finance leases and recorded at the rate implicit in the lease based on the current value and the estimated residual value of the vehicle, if any.74 Table of ContentsQuipt Home Medical Corp.NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSSeptember 30, 2024 and 2023(Tabular dollar amounts expressed in thousands of US dollars, except per share amounts)â€‹Below is the movement in lease liabilities for theÂ years ended SeptemberÂ 30, 2024 and 2023 respectively: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€‹Finance â€‹Operatingâ€‹TotalBalance, SeptemberÂ 30,Â 2022â€‹$ 1,993â€‹$ 8,506â€‹$ 10,499Additions during the period:â€‹Â Â Â â€‹Â Â Â â€‹Â â€‹Acquisitionsâ€‹Â 583â€‹â€‹ 3,361â€‹Â 3,944Operationsâ€‹Â 1,159â€‹â€‹ 7,938â€‹Â 9,097Lease terminationsâ€‹â€‹ â€”â€‹â€‹ (13)â€‹â€‹ (13)Repaymentsâ€‹Â (821)â€‹â€‹ (3,556)â€‹Â (4,377)Balance, SeptemberÂ 30,Â 2023â€‹$ 2,914â€‹$ 16,236â€‹$ 19,150Additions during the period:â€‹Â Â Â â€‹Â Â Â â€‹Â â€‹Operationsâ€‹Â 1,975â€‹â€‹ 4,229â€‹Â 6,204Lease terminationsâ€‹â€‹ â€”â€‹â€‹ (438)â€‹â€‹ (438)Repaymentsâ€‹Â (1,579)â€‹â€‹ (4,187)â€‹Â (5,766)Balance, SeptemberÂ 30,Â 2024â€‹$ 3,310â€‹$ 15,840â€‹$ 19,150â€‹Future payments pursuant to lease liabilities are as follows: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 Year Ending September 30, â€‹Operatingâ€‹Financeâ€‹Totalâ€‹2025â€‹$ 5,518â€‹$ 1,537â€‹$ 7,055â€‹2026â€‹Â 4,610â€‹Â 1,039â€‹Â 5,649â€‹2027â€‹â€‹ 3,301â€‹â€‹ 682â€‹â€‹ 3,983â€‹2028â€‹â€‹ 2,360â€‹â€‹ 428â€‹â€‹ 2,788â€‹2029â€‹â€‹ 1,697â€‹â€‹ 68â€‹â€‹ 1,765â€‹2030â€‹â€‹ 450â€‹â€‹ â€”â€‹â€‹ 450â€‹Thereafterâ€‹Â 443â€‹Â â€”â€‹Â 443â€‹Gross lease paymentsâ€‹Â 18,379â€‹Â 3,754â€‹Â 22,133â€‹Less amounts relating to interestâ€‹Â (2,539)â€‹Â (444)â€‹Â (2,983)â€‹Lease liabilitiesâ€‹$ 15,840â€‹$ 3,310â€‹$ 19,150â€‹â€‹The components of finance lease expense are as follows:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹

thousands of US dollars, except per share amounts)â€‹14.Related party transactionsThe Company has six leases for office, warehouse, and retail space with a rental company affiliated with the Companyâ€™s Chief Executive Officer, the majority of which were entered into in 2015. The leases have a combined area of 74,520 square feet. Lease payments under these leases are approximately $65,000 perÂ month in total beginning OctoberÂ 2022, with increases on OctoberÂ 1 of eachÂ year equal to the greater of (i)Â the Consumer Price Index for All Urban Consumers (CPI-U), and (ii)Â 3%. One lease expires in JuneÂ 2026 and the remaining five leases expire on SeptemberÂ 30, 2029.â€‹â€‹â€‹82 Table of ContentsItemÂ 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure.None.ItemÂ 9A. Controls and Procedures.Evaluation of disclosure controls and procedures.Disclosure controls and procedures (as defined in RulesÂ 13a-15(e)Â and 15d-15(e)) under the Exchange Act) are designed to provide reasonable assurance that (i)Â information required to be disclosed by the Company in reports that it files or submits to the Canadian securities regulatory authorities or the SEC, as applicable, is recorded, processed, summarized and reported within the time periods specified in applicable rulesÂ and forms and (ii)Â material information required to be disclosed in the Companyâ€™s reports filed with the Canadian securities regulatory authorities or the SEC, as applicable, is accumulated and communicated to the Companyâ€™s management, including its Chief Executive Officer (â€œCEOâ€) and its Chief Financial Officer (â€œCFOâ€), as appropriate, to allow for timely decisions regarding required disclosure. It should be noted that, because of inherent limitations, our disclosure controls and procedures, however well designed and operated, can provide only reasonable, and not absolute, assurance that the objectives of the disclosure controls and procedures are met.As required by paragraph (b)Â of RuleÂ 13a-15 under the Exchange Act, we carried out an evaluation under the supervision and with the participation of our management, including our Chief Executive Officer and our Chief Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures as of the end of the period covered by this report. Based on such evaluation, our Chief Executive Officer and our Chief Financial Officer have concluded that our disclosure controls and procedures were effective as of the end of the period covered by this report.Managementâ€™s report on internal control over financial reporting.Management of the Company is responsible for establishing and maintaining adequate "ICFR" (as such term is defined in National Instrument 52-109 Certification of Disclosure in Issuersâ€™ Annual and Interim Filings) and "internal control over financial reporting" (as such term is defined in RulesÂ 13a-15(f)Â and 15d-15(f)Â of the Exchange Act) (together, â€œICFRâ€). Our internal control over financial reporting is a process that is designed under the supervision of our Chief Executive Officer and Chief Financial Officer, and effected by our Board of Directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with IFRS. Our internal control over financial reporting includes those policies and procedures that:â—Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of our assets;â—Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with GAAP and that receipts and expenditures recorded by us are being made only in accordance with authorizations of our management and Board of Directors; andâ—Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of our assets that could have a material effect on our financial statements.Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.Management has conducted its evaluation of the effectiveness of internal control over financial reporting as of September 30, 2024, based on the framework in Internal ControlÂ - Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission. Managementâ€™s assessment included an evaluation of the design of our internal control over financial reporting and testing the operational effectiveness of our internal control over financial reporting. Management reviewed the results of the assessment with the Audit Committee of the Board of 83 Table of ContentsDirectors. Based on its assessment and review with the Audit Committee, management concluded that, as of September 30, 2024, the Companyâ€™s internal control over financial reporting was effective.Remediation of previously reported material weakness and changes in internal control over financial reporting.Management has concluded that a material weakness in our internal control over financial reporting existed as of September 30, 2023. The material weakness related to controls to validate the completeness and accuracy of underlying data utilized in the operation of the certain manual controls.Management has completed its design and implementation of what we believe are effective measures to strengthen our internal controls over financial reporting and remediate the material weakness. Our executed internal control remediation efforts included:-a complete evaluation of all manual controls as to design and operating effectiveness,-a comprehensive review of the source systems where the data resides and extracted, and-more robust review of the data, increased supportÂ and evidence of the completeness and accuracy of the data, and enhanced documentation of review.During the three months ended September 30, 2024, the Company completed its testing of the operating effectiveness of internal controls impacted by these remediation efforts and determined that the material weakness has been effectively remediated as of September 30, 2024. Changes in internal control over financial reporting.Other than the actions we have taken to remediate the material weakness described above for the fiscal year ended September 30, 2023, there were no other changes in our internal control over financial reporting (as described in RulesÂ 13a-15(f)Â and 15d-15(f)Â under the Exchange Act) during the quarter ended September 30, 2024, that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.ItemÂ 9B. Other Information.During the three months ended SeptemberÂ 30, 2024, none of the Companyâ€™s directors or officers adopted or terminated a â€œRuleÂ 10b5-1 trading arrangementâ€ or â€œnon-RuleÂ 10b5-1 trading arrangementâ€ as defined in ItemÂ 408 of Regulation S-K.Insider Trading Arrangements and PoliciesThe Company has insider trading policies and procedures that govern the purchase, sale and other dispositions of its securities by directors, officers and employees, as well as by the Company itself. The Company believes these policies and procedures are reasonably designed to promote compliance with insider trading laws, rulesÂ and regulations and applicable listing standards.ItemÂ 9C. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections.Not applicable.â€‹84 Table of ContentsPARTÂ IIIItemÂ 10. Directors, Executive Officers and Corporate Governance.The information required by this item is incorporated by reference to the 2025 Proxy Statement filed pursuant to Regulation 14A, which will be filed no later than 120Â days after SeptemberÂ 30, 2024.ItemÂ 11. Executive Compensation.The information required by this item is incorporated by reference to the 2025 Proxy Statement filed pursuant to Regulation 14A, which will be filed no later than 120Â days after SeptemberÂ 30, 2024.ItemÂ 12. Security Ownership of Certain Beneficial Owners and Management and Related Shareholder Matters.The information required by this item is incorporated by reference to the 2025 Proxy Statement filed pursuant to Regulation 14A, which will be filed no later than 120Â days after SeptemberÂ 30, 2024.ItemÂ 13. Certain Relationships and Related Transactions and Director Independence.The information required by this item is incorporated by reference to the 2025 Proxy Statement filed pursuant to Regulation 14A, which will be filed no later than 120Â days after SeptemberÂ 30, 2024.ItemÂ 14. Principal Accountant Fees and Services.The information required by this item is incorporated by reference to the 2025 Proxy Statement filed pursuant to Regulation 14A, which will be filed no later than 120Â days after SeptemberÂ 30, 2024.â€‹85 Table of ContentsPARTÂ IVItemÂ 15. Exhibits and Financial Statement Schedules.1.Financial Statements:The following Consolidated Financial Statements of Quipt Home Medical Corp. and subsidiaries, managementâ€™s report and the report of the independent registered public accounting firm are incorporated by reference in PartÂ II, ItemÂ 8 of this FormÂ 10-K.â—Report of Independent Registered Public Accounting Firmâ—Consolidated Statements of Financial Positionâ—Consolidated Statements of Income (Loss)â—Consolidated Statements of Shareholdersâ€™ Equityâ—Consolidated Statements of Cash Flowsâ—NotesÂ to Consolidated Financial Statements2.Financial Statement Schedules:These schedules are omitted because of the absence of the conditions under which they are required or because the information is set forth in the Consolidated Financial Statements or NotesÂ thereto.â€‹86 Table of ContentsExhibits3.1*#Â Â Â Â Notice of Articles3.2*â€‹Articles4*â€‹Description of Securities Registered Pursuant to Section 12 of the Securities Exchange Act of 193410.1â€‹Amended and Restated Credit and Guaranty Agreement dated September 16, 2022 (incorporated by reference to Exhibit 99.1 to the Registrantâ€™s Report on Form 6-K filed on January 24, 2023)10.1.1â€‹Amendment No. 1 to Amended and Restated Credit and Guaranty Agreement and Limited Consent dated January 3, 2023 (incorporated by reference to Exhibit 99.2 to the Registrantâ€™s Report on Form 6-K filed on January 24, 2023)10.2â€‹Membership Interest Purchase Agreement dated January 3, 2023 (incorporated by reference to Exhibit 99.4 to the Registrantâ€™s Report on Form 6-K filed on January 24, 2023)10.3â€‹Equity Distribution Agreement dated May 15, 2023 (incorporated by reference to Exhibit 99.1 to the Registrantâ€™s Report on Form 6-K filed on May 16, 2023)10.4*â€ Ë„â€‹Employment Agreement with Gregory Crawford10.5*â€ Ë„â€‹Employment Agreement with Hardik Mehta10.6â€ â€‹2019 Stock Option Plan, as amended and form of stock option agreement there under (incorporated by reference to Exhibit 99.1 to the Registrantâ€™s Registration Statement on Form S-8 filed on July 16, 2021)10.7â€ â€‹2021 Equity Incentive Plan (incorporated by reference to Exhibit 99.99 to the Registrantâ€™s Registration Statement on Form 40-F filed on May 14, 2021)10.7.1â€ â€‹Form of Stock Option Agreement under 2021 Equity Incentive Plan (incorporated by reference to Exhibit 99.3 to the Registrantâ€™s Registration Statement on Form S-8 filed on July 16, 2021)10.7.2â€ â€‹Form of Restricted Stock Unit Agreement under 2021 Equity Incentive Plan (incorporated by reference to Exhibit 99.5 to the Registrantâ€™s Registration Statement on Form S-8 filed on July 16, 2021)10.8â€ â€‹2024 Equity Inventive Plan (incorporated by reference to Exhibit 99.1 to the Registrantâ€™s Registration Statement on Form S-8 filed on April 12, 2024)10.8.1â€ *â€‹Form of Stock Option Agreement under 2024 Equity Incentive Plan10.8.2â€ *â€‹Form of Restricted Stock Unit Agreement under 2024 Equity Incentive Plan10.9â€ *â€‹Form of the Indemnity Agreement between the Registrant and each of its directors and executive officers19*â€‹Insider Trading Policy21*â€‹Subsidiaries of the Registrant23*â€‹Consent of BDO USA, P.C.31.1*â€‹Certification of Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 200231.2*â€‹Certification of Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 200232**â€‹Certifications of Chief Executive Officer and Chief Financial Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 200297*â€‹Policy for Recovery of Erroneously Awarded Incentive Compensation101â€Ž.INS*â€ŽÂâ€‹Inline XBRL Instance Document 101.SCH*â€‹Inline XBRL Taxonomy Extension Schema Document101.CAL*â€‹Inline XBRL Taxonomy Extension Calculation Linkbase Document101.DEF*â€‹Inline XBRL Taxonomy Extension Definition Linkbase Document101.LAB*â€‹Inline XBRL Taxonomy Extension Label Linkbase Document87 Table of Contents101. PRE*â€‹Inline XBRL Taxonomy Extension Presentation Linkbase Document104*â€‹Cover Page Interactive Data File (formatted as Inline XBRL and incorporated by reference to Exhibit 101)â€‹â€ Represents a management contract or compensatory plan or arrangement.*Filed herewith.**This certification is not deemed â€œfiledâ€ for purposes of Section 18 of the Securities Exchange Act, or otherwise subject to the liability of that section. Such certification will not be deemed to be incorporated by reference into any filing under the Securities Act of 1933 or the Securities Exchange Act of 1934, except to the extent that Quipt Home Medical Corp. specifically incorporates it by reference.#Certain information contained in this exhibit has been redacted pursuant to Item 601(a)(6) of Regulation S-K.Ë„Portions of this exhibit have been redacted pursuant to Item 601(b)(10) of Regulation S-K as the Registrant has determined that (i) the omitted information is not material, and (ii) the omitted material is of the type that the Registrant treats as private or confidential.â€‹â€‹ItemÂ 16. FormÂ 10-K Summary.None.â€‹88 Table of ContentsSIGNATURESPursuant to the requirements of SectionÂ 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 in the city of Wilder, State of Kentucky.QUIPT HOME MEDICAL CORP.â€‹â€‹â€‹â€‹â€‹â€‹â€‹ByÂ /s/ Gregory Crawfordâ€‹â€‹Gregory Crawford, Chief Executive Officerâ€‹â€‹December 16, 2024â€‹Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons in the capacities and on the dates indicated.â€‹â€‹â€‹â€‹â€‹SignatureÂ Â Â Â TitleÂ Â Â Â Dateâ€‹â€‹â€‹â€‹â€‹â€‹/s/ Gregory Crawford(Gregory Crawford)â€‹Chairman of the Board of Directors and Chief Executive Officer (Principal Executive Officer)â€‹December 16, 2024â€‹â€‹â€‹â€‹â€‹/s/ Hardik Mehta(Hardik Mehta)â€‹Chief Financial Officer (Principal Financial Officer)â€‹December 16, 2024â€‹â€‹â€‹â€‹â€‹â€‹/s/ Thomas Roehrig(Thomas Roehrig)â€‹Executive VP of Finance(Principal Accounting Officer)â€‹December 16, 2024â€‹â€‹â€‹â€‹â€‹â€‹/s/ Mark Greenberg(Mark Greenberg)â€‹Directorâ€‹December 16, 2024â€‹â€‹â€‹â€‹â€‹â€‹/s/ Brian Wessel(Brian Wessel)â€‹Directorâ€‹December 16, 2024â€‹â€‹â€‹â€‹â€‹â€‹/s/ Kevin Carter(Dr. Kevin Carter)â€‹Directorâ€‹December 16, 2024â€‹â€‹â€‹â€‹89 EX-3.1 2 qipt-20240930xex3d1.htm EX-3.1 â€‹Exhibit 3.1â€‹Certain personally identifiable information contained in this document has been redacted pursuant to Item 601(a)(6) of Regulation S-K. Redacted information is indicated with the notation â€œ[***]â€.â€‹â€‹â€‹Mailing Address:PO Box 9431 Stn Prov Govt Victoria BC V8W 9V3www.corporateonline.gov.bc.caLocation:2nd Floor - 940 Blanshard Street Victoria BC1 877 526-1526â€‹â€‹â€‹â€‹â€‹â€‹Notice of ArticlesBUSINESS CORPORATIONS ACTCERTIFIED COPYOf a Document filed with the Province of British Columbia Registrar of Companiesâ€‹T.K. SPARKSâ€‹â€‹â€‹This Notice of Articles was issued by the Registrar on: November 9, 2023 10:07 AM Pacific TimeIncorporation Number:BC1146327Recognition Date and Time: December 21, 2017 04:19 PM Pacific Time as a result of an Amalgamationâ€‹â€‹â€‹Name of Company:QUIPT HOME

MEDICAL CORP.NOTICE OF ARTICLESâ€‹â€‹â€‹REGISTERED OFFICE INFORMATIONMailing Address:SUITE 2700,1133 MELVILLE STREET VANCOUVER BC V6E 4E5 CANADAâ€‹Delivery Address:SUITE 2700,1133 MELVILLE STREET VANCOUVER BC V6E 4E5 CANADAâ€‹â€‹â€‹RECORDS OFFICE INFORMATIONMailing Address:SUITE 2700,1133 MELVILLE STREET VANCOUVER BC V6E 4E5 CANADAâ€‹Delivery Address:SUITE 2700,1133 MELVILLE STREET VANCOUVER BC V6E 4E5 CANADAâ€‹â€‹â€‹Page: 1 of 3â€‹â€‹DIRECTOR INFORMATIONLast Name, First Name, Middle Name:Carter, KevinMailing Address:[***]â€‹â€‹â€‹â€‹Delivery Address:[***]â€‹â€‹â€‹â€‹â€‹â€‹Last Name, First Name, Middle Name:Wessel, BrianMailing Address:[***]â€‹â€‹Delivery Address:[***]â€‹â€‹â€‹â€‹â€‹â€‹Last Name, First Name, Middle Name:Crawford, GregoryMailing Address:1019 TOWN DRIVEWILDER KY 41076 UNITED STATESâ€‹â€‹Delivery Address:1019 TOWN DRIVEWILDER KY 41076 UNITED STATESâ€‹â€‹â€‹Last Name, First Name, Middle Name:Greenberg, MarkMailing Address:[***]â€‹â€‹Delivery Address:[***]â€‹â€‹â€‹â€‹â€‹â€‹RESOLUTION DATES:Date(s) of Resolution(s) or Court Order(s) attaching or altering Special Rights and Restrictions attached to a class or a series of shares:December 20, 2017December 20, 2017â€‹AUTHORIZED SHARE STRUCTURE1.No MaximumCommon SharesWithout Par Valueâ€‹With Special Rights or Restrictions attached_ _ _ _

authorized by the directors, purchase, redeem or otherwise acquire any of its shares at the price and upon the terms determined by the directors.Purchase When Insolvent7.2The Company must not make a payment or provide any other consideration topurchase, redeem or otherwise acquire any of its shares if there are reasonable grounds for believing that:(a)the Company is insolvent; or(b)making the payment or providing the consideration would render the Company insolvent.Sale and Voting of Purchased, Redeemed or Otherwise Acquired Shares7.3If the Company retains a share redeemed, purchased or otherwise acquired by it,the Company may sell, gift or otherwise dispose of the share, but, while such share is held by the Company, it:(a)is not entitled to vote the share at a meeting of its shareholders; (b)must not pay a dividend in respect of the share; and(c)must not make any other distribution in respect of the share.â€‹- 8 -â€‹Company Entitled to Purchase, Redeem or Otherwise Acquire Share Fractions7.4The Company may, without prior notice to the holders, purchase, redeem orotherwise acquire for fair value any and all outstanding share fractions of any class or kind of shares in its authorized share structure as may exist at any time and from time to time. Upon the Company delivering the purchase funds and confirmation of purchase or redemption of the share fractions to the holders' registered or last known address, or if the Company has a transfer agent then to such agent for the benefit of and forwarding to such holders, the Company shall thereupon amend its central securities register to reflect the purchase or redemption of such share fractions and if the Company has a transfer agent, shall direct the transfer agent to amend the central securities register accordingly. Any holder of a share fraction, who upon receipt of the funds and confirmation of purchase or redemption of same, disputes the fair value paid for the fraction, shall have the right to apply to the court to request that it set the price and terms of payment and make consequential orders and give directions the court considers appropriate, as if the Company were the "acquiring person" as contemplated by Division 6, Compulsory Acquisitions, under the Act and the holder were an "offeree" subject to the provisions contained in such Division, mutatis mutandis.PART 8BORROWING POWERS8.1The Company, if authorized by the directors, may:(a)borrow money in the manner and amount, on the security, from the sources and on the terms and conditions that they consider appropriate;(b)issue bonds, debentures and other debt obligations either outright or as security for any liability or obligation of the Company or any other person and at such discounts or premiums and on such other terms as the directors consider appropriate;(c)guarantee the repayment of money by any other person or the performance of any obligation of any other person; and(d)mortgage, charge, whether by way of specific or floating charge, grant a security interest in, or give other security on, the whole or any part of the present and future assets and undertaking of the Company.PART 9ALTERATIONSAlteration of Authorized Share Structure9.1Subject to Â§9.2 and the Act, the Company may by ordinary resolution (or aresolution of the directors in the case of Â§9.1(c) or Â§9.1(f)):â€‹- 9 -â€‹(a)create one or more classes or series of shares or, if none of the shares of a class or series of shares are allotted or issued, eliminate that class or series of shares;(b)increase, reduce or eliminate the maximum number of shares that the Company is authorized to issue out of any class or series of shares or establish a maximum number of shares that the Company is authorized to issue out of any class or series of shares for which no maximum is established;(c)subdivide or consolidate all or any of its unissued, or fully paid issued, shares;(d)if the Company is authorized to issue shares of a class of shares with par value:(i)decrease the par value of those shares; or(ii)if none of the shares of that class of shares are allotted or issued, increase the par value of those shares;(e)change all or any of its unissued, or fully paid issued, shares with par value into shares without par value or any of its unissued shares without par value into shares with par value;(f)alter the identifying name of any of its shares; or(g)otherwise alter its shares or authorized share structure when required or permitted to do so by the Act where it does not specify by a special resolution;and, if applicable, alter its Notice of Articles and Articles accordingly. Special Rights or Restrictions9.2Subject to the Act and in particular those provisions of the Act relating to therights of holders of outstanding shares to vote if their rights are prejudiced or interfered with, the Company may by ordinary resolution:(a)create special rights or restrictions for, and attach those special rights or restrictions to, the shares of any class or series of shares, whether or not any or all of those shares have been issued; or(b)vary or delete any special rights or restrictions attached to the shares of any class or series of shares, whether or not any or all of those shares have been issued,and alter its Notice of Articles and Articles accordingly. Change of Name9.3The Company may by resolution of the directors authorize an alteration to itsNotice of Articles in order to change its name or adopt or change any translation of that name.â€‹â€‹- 10 -â€‹Other Alterations9.4If the Act does not specify the type of resolution and these Articles do not specify another type of resolution, the Company may by ordinary resolution alter these Articles.PART 10MEETINGS OF SHAREHOLDERSAnnual General Meetings10.1Unless an annual general meeting is deferred or waived in accordance with the Act, the Company must hold its first annual general meeting within 18 months after the date on which it was incorporated or otherwise recognized, and after that must hold an annual general meeting at least once in each calendar year and not more than 15 months after the last annual reference date at such time and place as may be determined by the directors.Resolution Instead of Annual General Meeting10.2If all the shareholders who are entitled to vote at an annual general meeting consent in writing by a unanimous resolution to all of the business that is required to be transacted at that annual general meeting, the annual general meeting is deemed to have been held on the date of the unanimous resolution. The shareholders must, in any unanimous resolution passed under this Â§10.2, select as the Company's annual reference date a date that would be appropriate for the holding of the applicable annual general meeting.Calling of Meetings of Shareholders10.3The directors may, at any time, call a meeting of shareholders. Notice for Meetings of Shareholders10.4The Company must send notice of the date, time and location of any meeting of shareholders (including, without limitation, any notice specifying the intention to propose a resolution as an exceptional resolution, a special resolution or a special separate resolution, and any notice to consider approving an amalgamation into a foreign jurisdiction, an arrangement or the adoption of an amalgamation agreement, and any notice of a general meeting, class meeting or series meeting), in the manner provided in these Articles, or in such other manner, if any, as may be prescribed by ordinary resolution (whether previous notice of the resolution has been given or not), to each shareholder entitled to attend the meeting, to each director and to the auditor of the Company, unless these Articles otherwise provide, at least the following number of days before the meeting:(a)if the Company is a public company, 21 days;(b)otherwise, 10 days.â€‹- 11 -â€‹Record Date for Notice10.5The directors may set a date as the record date for the purpose of determiningshareholders entitled to notice of any meeting of shareholders. The record date must not precede the date on which the meeting is to be held by more than two months or, in the case of a general meeting requisitioned by shareholders under the Act, by more than four months. The record date must not precede the date on which the meeting is held by fewer than:(a)if the Company is a public company, 21 days;(b)otherwise, 10 days.If no record date is set, the record date is 5 p.m. on the day immediately preceding the first date on which the notice is sent or, if no notice is sent, the beginning of the meeting.Record Date for Voting10.6The directors may set a date as the record date for the purpose of determiningshareholders entitled to vote at any meeting of shareholders. The record date must not precede the date on which the meeting is to be held by more than two months or, in the case of a general meeting requisitioned by shareholders under the Act, by more than four months. If no record date is set, the record date is 5 p.m. on the day immediately preceding the first date on which the notice is sent or, if no notice is sent, the beginning of the meeting.Failure to Give Notice and Waiver of Notice10.7The accidental omission to send notice of any meeting of shareholders to, or thenon-receipt of any notice by, any of the persons entitled to notice does not invalidate any proceedings at that meeting. Any person entitled to notice of a meeting of shareholders may, in writing or otherwise, waive that entitlement or may agree to reduce the period of that notice. Attendance of a person at a meeting of shareholders is a waiver of entitlement to notice of the meeting unless that person attends the meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting is not lawfully called.Notice of Special Business at Meetings of Shareholders10.8If a meeting of shareholders is to consider special business within the meaning ofÂ§11.1, the notice of meeting must:(a)state the general nature of the special business; and(b)if the special business includes considering, approving, ratifying, adopting or authorizing any document or the signing of or giving of effect to any document, have attached to it a copy of the document or state that a copy of the document will be available for inspection by shareholders:(i)at the Company's records office, or at such other reasonably accessible location in British Columbia as is specified in the notice; andâ€‹- 12 -â€‹(ii)during statutory business hours on any one or more specified days before the day set for the holding of the meeting.Place of Meetings10.9In addition to any location in British Columbia, any general meeting may be heldin any location outside British Columbia approved by a resolution of the directors.PART 11PROCEEDINGS AT MEETINGS OF SHAREHOLDERSSpecial Business11.1At a meeting of shareholders, the following business is special business:(a)at a meeting of shareholders that is not an annual general meeting, all business is special business except business relating to the conduct of or voting at the meeting;(b)at an annual general meeting, all business is special business except for the following:(i)business relating to the conduct of or voting at the meeting;(ii)consideration of any financial statements of the Company presented to the meeting;(iii)consideration of any reports of the directors or auditor;(iv)the setting or changing of the number of directors;(v)the election or appointment of directors;(vi)the appointment of an auditor;(vii)the setting of the remuneration of an auditor;(viii)business arising out of a report of the directors not requiring the passing of a special resolution or an exceptional resolution;(ix)any other business which, under these Articles or the Act, may be transacted at a meeting of shareholders without prior notice of the business being given to the shareholders.Special Majority11.2The majority of votes required for the Company to pass a special resolution at ageneral meeting of shareholders is two-thirds of the votes cast on the resolution.â€‹- 13 -â€‹Quorum11.3Subject to the special rights or restrictions attached to the shares of any class orseries of shares, and to Â§11.4, the quorum for the transaction of business at a meeting of shareholders is at least one person who is, or who represents by proxy, one or more shareholders who, in the aggregate, hold at least 5% of the issued shares entitled to be voted at the meeting.One Shareholder May Constitute Quorum11.4If there is only one shareholder entitled to vote at a meeting of shareholders:(a)the quorum is one person who is, or who represents by proxy, that shareholder, and(b)that shareholder, present in person or by proxy, may constitute the meeting. Persons Entitled to Attend Meeting11.5In addition to those persons who are entitled to vote at a meeting of shareholders,the only other persons entitled to be present at the meeting are the directors, the president (if any), the secretary (if any), the assistant secretary (if any), any lawyer for the Company, the auditor of the Company, any persons invited to be present at the meeting by the directors or by the chair of the meeting and any persons entitled or required under the Act or these Articles to be present at the meeting; but if any of those persons does attend the meeting, that person is not to be counted in the quorum and is not entitled to vote at the meeting unless that person is a shareholder or proxy holder entitled to vote at the meeting.Requirement of Quorum11.6No business, other than the election of a chair of the meeting and the adjournmentof the meeting, may be transacted at any meeting of shareholders unless a quorum of shareholders entitled to vote is present at the commencement of the meeting, but such quorum need not be present throughout the meeting.Lack of Quorum11.7If, within one-half hour from the time set for the holding of a meeting ofshareholders, a quorum is not present:(a)in the case of a general meeting requisitioned by shareholders, the meeting is dissolved, and(b)in the case of any other meeting of shareholders, the meeting stands adjourned to the same day in the next week at the same time and place.â€‹- 14 -â€‹Lack of Quorum at Succeeding Meeting11.8If, at the meeting to which the meeting referred to in Â§11.7(b) was adjourned, aquorum is not present within one-half hour from the time set for the holding of the meeting, the person or persons present and being, or representing by proxy, two or more shareholders entitled to attend and vote at the meeting shall be deemed to constitute a quorum.Chair11.9The following individual is entitled to preside as chair at a meeting ofshareholders:(a)the chair of the board, if any; or(b)if the chair of the board is absent or unwilling to act as chair of the meeting, the president, if any.Selection of Alternate Chair11.10If, at any meeting of shareholders, there is no chair of the board or presidentpresent within 15 minutes after the time set for holding the meeting, or if the chair of the board and the president are unwilling to act as chair of the meeting, or if the chair of the board and the president have advised the secretary, if any, or any director present at the meeting, that they will not be present at the meeting, the directors present may choose either one of their number or the solicitor of the Company to be chair of the meeting. If all of the directors present decline to take the chair or fail to so choose or if no director is present or the solicitor of the Company declines to take the chair, the shareholders entitled to vote at the meeting who are present in person or by proxy may choose any person present at the meeting to chair the meeting.Adjournments11.11The chair of a meeting of shareholders may, and if so directed by the meetingmust, adjourn the meeting from time to time and from place to place, but no business may be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.Notice of Adjourned Meeting11.12It is not necessary to give any notice of an adjourned meeting of shareholders orof the business to be transacted at an adjourned meeting of shareholders except that, when a meeting is adjourned for 30 days or more, notice of the adjourned meeting must be given as in the case of the original meeting.â€‹- 15 -â€‹Decisions by Show of Hands or Poll11.13Subject to the Act, every motion put to a vote at a meeting of shareholders will bedecided on a show of hands unless a poll, before or on the declaration of the result of the vote by show of hands, is directed by the chair or demanded by any shareholder entitled to vote who is present in person or by proxy.Declaration of Result11.14The chair of a meeting of shareholders must declare to the meeting the decisionon every question in accordance with the result of the show of hands or the poll, as the case may be, and that decision must be entered in the minutes of the meeting. A declaration of the chair that a resolution is carried by the necessary majority or is defeated is, unless a poll is directed by the chair or demanded under

Â§11.13, conclusive evidence without proof of the number or proportion of the votes recorded in favour of or against the resolution.Motion Need Not be Seconded11.15No motion proposed at a meeting of shareholders need be seconded unless thechair of the meeting rules otherwise, and the chair of any meeting of shareholders is entitled to propose or second a motion.Casting Vote11.16In case of an equality of votes, the chair of a meeting of shareholders does not,either on a show of hands or on a poll, have a second or casting vote in addition to the vote or votes to which the chair may be entitled as a shareholder.Manner of Taking Poll11.17Subject to Â§11.18, if a poll is duly demanded at a meeting of shareholders:(a)the poll must be taken:(i)at the meeting, or within seven days after the date of the meeting, as the chair of the meeting directs; and(ii)in the manner, at the time and at the place that the chair of the meeting directs;(b)the result of the poll is deemed to be the decision of the meeting at which the poll is demanded; and(c)the demand for the poll may be withdrawn by the person who demanded it. Demand for Poll on Adjournment11.18A poll demanded at a meeting of shareholders on a question of adjournment mustbe taken immediately at the meeting.â€‹- 16 -â€‹Chair Must Resolve Dispute11.19In the case of any dispute as to the admission or rejection of a vote given on apoll, the chair of the meeting must determine the dispute, and the determination of the chair made in good faith is final and conclusive.Casting of Votes11.20On a poll, a shareholder entitled to more than one vote need not cast all the votesin the same way.No Demand for Poll on Election of Chair11.21No poll may be demanded in respect of the vote by which a chair of a meeting ofshareholders is elected.Demand for Poll Not to Prevent Continuance of Meeting11.22The demand for a poll at a meeting of shareholders does not, unless the chair ofthe meeting so rules, prevent the continuation of a meeting for the transaction of any business other than the question on which a poll has been demanded.Retention of Ballots and Proxies11.23The Company must, for at least three months after a meeting of shareholders,keep each ballot cast on a poll and each proxy voted at the meeting, and, during that period, make them available for inspection during normal business hours by any shareholder or proxy holder entitled to vote at the meeting. At the end of such three month period, the Company may destroy such ballots and proxies.PART 12VOTES OF SHAREHOLDERSNumber of Votes by Shareholder or by Shares12.1Subject to any special rights or restrictions attached to any shares and to therestrictions imposed on joint shareholders under Â§12.3:(a)on a vote by show of hands, every person present who is a shareholder or proxy holder and entitled to vote on the matter has one vote; and(b)on a poll, every shareholder entitled to vote on the matter has one vote in respect of each share entitled to be voted on the matter and held by that shareholder and may exercise that vote either in person or by proxy.â€‹- 17 -â€‹Votes of Persons in Representative Capacity12.2A person who is not a shareholder may vote at a meeting of shareholders, whetheron a show of hands or on a poll, and may appoint a proxy holder to act at the meeting, if, before doing so, the person satisfies the chair of the meeting, or the directors, that the person is a legal personal representative or a trustee in bankruptcy for a shareholder who is entitled to vote at the meeting.Votes by Joint Holders12.3If there are joint shareholders registered in respect of any share:(a)any one of the joint shareholders may vote at any meeting of shareholders, personally or by proxy, in respect of the share as if that joint shareholder were solely entitled to it; or(b)if more than one of the joint shareholders is present at any meeting of shareholders, personally or by proxy, and more than one of them votes in respect of that share, then only the vote of the joint shareholder present whose name stands first on the central securities register in respect of the share will be counted.Legal Personal Representatives as Joint Shareholders12.4Two or more legal personal representatives of a shareholder in whose sole nameany share is registered are, for the purposes of Â§12.3, deemed to be joint shareholders registered in respect of that share.Representative of a Corporate Shareholder12.5If a corporation, that is not a subsidiary of the Company, is a shareholder, thatcorporation may appoint a person to act as its representative at any meeting of shareholders of the Company, and:(a)for that purpose, the instrument appointing a representative must be received:(i)at the registered office of the Company or at any other place specified, in the notice calling the meeting, for the receipt of proxies, at least the number of business days specified in the notice for the receipt of proxies, or if no number of days is specified, two business days before the day set for the holding of the meeting or any adjourned meeting; or(ii)at the meeting or any adjourned meeting, by the chair of the meeting or adjourned meeting or by a person designated by the chair of the meeting or adjourned meeting;(b)if a representative is appointed under this Â§12.5:â€‹- 18 -â€‹(i)the representative is entitled to exercise in respect of and at that meeting the same rights on behalf of the corporation that the representative represents as that corporation could exercise if it were a shareholder who is an individual, including, without limitation, the right to appoint a proxy holder; and(ii)the representative, if present at the meeting, is to be counted for the purpose of forming a quorum and is deemed to be a shareholder present in person at the meeting.Evidence of the appointment of any such representative may be sent to the Company by written instrument, fax or any other method of transmitting legibly recorded messages.Proxy Provisions Do Not Apply to All Companies12.6If and for so long as the Company is a public company or a pre-existing reportingcompany which has the Statutory Reporting Company Provisions as part of its Articles or to which the Statutory Reporting Company Provisions apply, then Â§12.7 to Â§12.15 are not mandatory, however the directors of the Company are authorized to apply all or part of such sections or to adopt alternative procedures for proxy form, deposit and revocation procedures to the extent that the directors deem necessary in order to comply with securities laws applicable to the Company.Appointment of Proxy Holders12.7Every shareholder of the Company entitled to vote at a meeting of shareholdersmay, by proxy, appoint one or more (but not more than two) proxy holders to attend and act at the meeting in the manner, to the extent and with the powers conferred by the proxy.Alternate Proxy Holders12.8A shareholder may appoint one or more alternate proxy holders to act in the placeof an absent proxy holder.Proxy Holder Need Not Be Shareholder12.9A proxy holder need not be a shareholder of the Company. Deposit of Proxy12.10A proxy for a meeting of shareholders must:(a)be received at the registered office of the Company or at any other placespecified, in the notice calling the meeting, for the receipt of proxies, at least the number of business days specified in the notice, or if no number of days is specified, two businessdays before the day set for the holding of the meeting or any adjourned meeting; orâ€‹- 19 -â€‹(b)unless the notice provides otherwise, be received, at the meeting or any adjourned meeting, by the chair of the meeting or adjourned meeting or by a person designated by the chair of the meeting or adjourned meeting.A proxy may be sent to the Company by written instrument, fax or any other method of transmitting legibly recorded messages, including through Internet or telephone voting or by email, if permitted by the notice calling the meeting or the information circular for the meeting.Validity of Proxy Vote12.11A vote given in accordance with the terms of a proxy is valid notwithstanding thedeath or incapacity of the shareholder giving the proxy and despite the revocation of the proxy or the revocation of the authority under which the proxy is given, unless notice in writing of that death, incapacity or revocation is received:(a)at the registered office of the Company, at any time up to and including the last business day before the day set for the holding of the meeting or any adjourned meeting at which the proxy is to be used; or(b)at the meeting or any adjourned meeting by the chair of the meeting or adjourned meeting, before any vote in respect of which the proxy has been given has been taken.Form of Proxy12.12A proxy, whether for a specified meeting or otherwise, must be either in thefollowing form or in any other form approved by the directors or the chair of the meeting:[Name of Company](the "Company")The undersigned, being a shareholder of the Company, hereby appoints [name] or, failing that person, [name], as proxy holder for the undersigned to attend, act and vote for and on behalf of the undersigned at the meeting of shareholders of the Company to be held on [month, day, year] and at any adjournment of that meeting.Number of shares in respect of which this proxy is given (if no number isspecified, then this proxy is given in respect of all shares registered in the name ofthe undersigned): _____â€‹â€‹â€‹â€‹Chief Executive Officer and Directorâ€‹â€‹Signed [month, day, year]â€‹â€‹â€‹â€‹â€‹[Signature of shareholder]â€‹â€‹â€‹â€‹â€‹[Name of shareholderâ€”printed]â€‹â€‹- 20 -â€‹Revocation of Proxy12.13Subject to Â§12.14, every proxy may be revoked by an instrument in writing that isreceived:(a)at the registered office of the Company at any time up to and including the last business day before the day set for the holding of the meeting or any adjourned meeting at which the proxy is to be used; or(b)at the meeting or any adjourned meeting, by the chair of the meeting or adjourned meeting, before any vote in respect of which the proxy has been given has been taken.Revocation of Proxy Must Be Signed1 2.1 4An instrument referred to in Â§12.13 must be signed as follows:(a)if the shareholder for whom the proxy holder is appointed is an individual, the instrument must be signed by the shareholder or the shareholder's legal personal representative or trustee in bankruptcy;(b)if the shareholder for whom the proxy holder is appointed is a corporation, the instrument must be signed by the corporation or by a representative appointed for the corporation under Â§12.5.Production of Evidence of Authority to Vote12.15The chair of any meeting of shareholders may, but need not, inquire into theauthority of any person to vote at the meeting and may, but need not, demand from that person production of evidence as to the existence of the authority to vote.PART 13DIRECTORSFirst Directors; Number of Directors13.1The first directors are the persons designated as directors of the Company in theNotice of Articles that applies to the Company when it is recognized under the Act. The number of directors, excluding additional directors appointed under Â§14.8, is set at:(a)subject to Â§(b) and Â§(c), the number of directors that is equal to the number of the Company's first directors;(b)if the Company is a public company, the greater of three and the most recently set of:(i)the number of directors set by a resolution of the directors (whether or not previous notice of the resolution was given); andâ€‹- 21 -â€‹(ii)the number of directors in office pursuant to Â§14.4; (c)if the Company is not a public company, the most recently set of:(i)the number of directors set by a resolution of the directors (whether or not previous notice of the resolution was given); and(ii)the number of directors in office pursuant to Â§14.4. Change in Number of Directors13.2If the number of directors is set under Â§13.1(b)(i) or Â§13.1(c)(i):(a)the shareholders may elect or appoint the directors needed to fill any vacancies in the board of directors up to that number; or(b)if the shareholders do not elect or appoint the directors needed to fill any vacancies in the board of directors up to that number then the directors, subject to Â§14.8, may appoint directors to fill those vacancies.Directors' Acts Valid Despite Vacancy13.3An act or proceeding of the directors is not invalid merely because fewer than thenumber of directors set or otherwise required under these Articles is in office.Qualifications of Directors13.4A director is not required to hold a share as qualification for his or her office butmust be qualified as required by the Act to become, act or continue to act as a director.Remuneration of Directors13.5The directors are entitled to the remuneration for acting as directors, if any, as thedirectors may from time to time determine. If the directors so decide, the remuneration of the directors, if any, will be determined by the shareholders.Reimbursement of Expenses of Directors13.6The Company must reimburse each director for the reasonable expenses that he orshe may incur in and about the business of the Company.Special Remuneration for Directors13.7If any director performs any professional or other services for the Company thatin the opinion of the directors are outside the ordinary duties of a director, he or she may be paid remuneration fixed by the directors, or at the option of the directors, fixed by ordinary resolution, and such remuneration will be in addition to any other remuneration that he or she may be entitled to receive.â€‹- 22 -â€‹Gratuity, Pension or Allowance on Retirement of Director13.8Unless otherwise determined by ordinary resolution, the directors on behalf of theCompany may pay a gratuity or pension or allowance on retirement to any director who has held any salaried office or place of profit with the Company or to his or her spouse or dependants and may make contributions to any fund and pay premiums for the purchase or provision of any such gratuity, pension or allowance.PART 14ELECTION AND REMOVAL OF DIRECTORS Election at Annual General Meeting14.1At every annual general meeting and in every unanimous resolution contemplatedby Â§10.2:(a)the shareholders entitled to vote at the annual general meeting for the election of directors must elect, or in the unanimous resolution appoint, a board of directors consisting of the number of directors for the time being set under these Articles; and(b)all the directors cease to hold office immediately before the election or appointment of directors under Â§(a), but are eligible for re-election or re-appointment.Consent to be a Director14.2No election, appointment or designation of an individual as a director is validunless:(a)that individual consents to be a director in the manner provided for in the Act;(b)that individual is elected or appointed at a meeting at which the individual is present and the individual does not refuse, at the meeting, to be a director; or(c)with respect to first directors, the designation is otherwise valid under the Act. Failure to Elect or Appoint Directors14.3If:(a)the Company fails to hold an annual general meeting, and all the shareholders who are entitled to vote at an annual general meeting fail to pass the unanimous resolution contemplated by Â§10.2, on or before the date by which the annual general meeting is required to be held under the Act; or(b)the shareholders fail, at the annual general meeting or in the unanimous resolution contemplated by Â§10.2, to elect or appoint any directors;â€‹- 23 -â€‹then each director then in office continues to hold office until the earlier of:(c)when his or her successor is elected or appointed; and(d)when he or she otherwise ceases to hold office under the Act or these Articles. Places of Retiring Directors Not Filled14.4If, at any meeting of shareholders at which there should be an election ofdirectors, the places of any of the retiring directors are not filled by that election, those retiring directors who are not re-elected and who are asked by the newly elected directors to continue in office will, if willing to do so, continue in office to complete the number of directors for the time being set pursuant to these Articles but their term of office shall expire when new directors are elected at a meeting of shareholders convened for that purpose. If any such election or continuance of directors does not result in the election or continuance of the number of directors for the time being set pursuant to these Articles, the number of directors of the Company is deemed to be set at the number of directors actually elected or continued in office.Directors May Fill Casual Vacancies14.5Any casual vacancy occurring in the board of directors may be filled by thedirectors.Remaining Directors Power to Act14.6The directors may act notwithstanding any vacancy in the board of directors, butif the Company has fewer directors in office than the number set pursuant to these Articles as the quorum of directors, the directors may only act for the purpose of

appointing directors up to that number or of calling a meeting of shareholders for the purpose of filling any vacancies on the board of directors or, subject to the Act, for any other purpose.Shareholders May Fill Vacancies14.7If the Company has no directors or fewer directors in office than the number setpursuant to these Articles as the quorum of directors, the shareholders may elect or appoint directors to fill any vacancies on the board of directors.Additional Directors14.8Notwithstanding Â§13.1 and Â§13.2, between annual general meetings or byunanimous resolutions contemplated by Â§10.2, the directors may appoint one or more additional directors, but the number of additional directors appointed under this Â§14.8 must not at any time exceed:(a)one-third of the number of first directors, if, at the time of the appointments, one or more of the first directors have not yet completed their first term of office; orâ€‹- 24 -â€‹(b)in any other case, one-third of the number of the current directors who were elected or appointed as directors other than under this Â§14.8.Any director so appointed ceases to hold office immediately before the next election or appointment of directors under Â§14.1(a), but is eligible for re-election or re-appointment.Ceasing to be a Director14.9A director ceases to be a director when:(a)the term of office of the director expires;(b)the director dies;(c)the director resigns as a director by notice in writing provided to the Company or a lawyer for the Company; or(d)the director is removed from office pursuant to Â§14.10 or Â§14.11. Removal of Director by Shareholders14.10The Company may remove any director before the expiration of his or her term ofoffice by special resolution. In that event, the shareholders may elect, or appoint by ordinary resolution, a director to fill the resulting vacancy. If the shareholders do not elect or appoint a director to fill the resulting vacancy contemporaneously with the removal, then the directors may appoint or the shareholders may elect, or appoint by ordinary resolution, a director to fill that vacancy.Removal of Director by Directors14.11The directors may remove any director before the expiration of his or her term ofoffice if the director is convicted of an indictable offence, or if the director ceases to be qualified to act as a director of a company and does not promptly resign, and the directors may appoint a director to fill the resulting vacancy.Nomination of Directors 14.12(a)Subject only to the Act, only persons who are nominated in accordance with the following procedures shall be eligible for election as directors of the Company. Nominations of persons for election to the board may be made at any annual meeting of shareholders, or at any special meeting of shareholders (but only if the election of directors is a matter specified in the notice of meeting given by or at the direction of the person calling such special meeting):(i)by or at the direction of the board or an authorized officer of the Company, including pursuant to a notice of meeting;â€‹- 25 -â€‹(ii)by or at the direction or request of one or more shareholders pursuant to a proposal made in accordance with the provisions of the Act or a requisition of the shareholders made in accordance with the provisions of the Act; or(iii)by any person (a "Nominating Shareholder"):(A)who, at the close of business on the date of the giving of the notice provided for below in this Â§14.12 and on the record date for notice of such meeting, is entered in the securities register as a holder of one or more shares carrying the right to vote at such meeting or who beneficially owns shares that are entitled to be voted at such meeting and(B)who complies with the notice procedures set forth below in this Â§14.12.(b)In addition to any other applicable requirements, for a nomination to be made by a Nominating Shareholder, such person must be give:(i)timely notice thereof in proper written form to the Corporate Secretary of the Company at the principal executive offices of the Company in accordance with this Â§14.12; and(ii)the representation and agreement with respect to each candidate for nomination as required by, and within the time period specified in Â§14.12(d).(c)To be timely under Â§14.12(b)(i), a Nominating Shareholder's notice to the Corporate Secretary of the Company must be made:(i)in the case of an annual meeting of shareholders, not less than 30 nor more than 65 days prior to the date of the annual meeting of shareholders; provided, however, that in the event that the annual meeting of shareholders is called for a date that is less than 40 days after the date (the "Notice Date") on which the first public announcement of the date of the annual meeting was made, notice by the Nominating Shareholder may be made not later than the tenth (10th) day following the Notice Date; and(ii)in the case of a special meeting (which is not also an annual meeting) of shareholders called for the purpose of electing directors (whether or not called for other purposes), not later than the fifteenth (15th) day following the day on which the first public announcement of the date of the special meeting of shareholders was made.(iii)Notwithstanding the foregoing, the board may, in its sole discretion, waive any requirement in this Â§14.12(c).â€‹- 26 -â€‹(d)To be in proper written form, a Nominating Shareholder's notice to the Corporate Secretary of the Company, under Â§14.12(b)(i) must set forth:(i)as to each person whom the Nominating Shareholder proposes to nominate for election as a director:(A)the name, age, business address and residence address of the person, (B)the principal occupation or employment of the person,(C)the class or series and number of shares in the capital of the Company which are controlled or which are owned beneficially or of record by the person as of the record date for the Meeting of Shareholders (if such date shall then have been made publicly available and shall have occurred) and as of the date of such notice,(D)a statement as to whether such person would be "independent" of the Company (within the meaning of sections 1.4 and 1.5 of National Instrument 52-110 â€” Audit Committees of the Canadian Securities Administrators, as such provisions may be amended from time to time) if elected as a director at such meeting and the reasons and basis for such determination and(E)any other information relating to the person that would be requiredto be disclosed in a dissident's proxy circular in connection with solicitations of proxies for election of directors pursuant to the Act and Applicable Securities Laws; and(ii)as to the Nominating Shareholder giving the notice,(A)any information relating to such Nominating Shareholder that would be required to be made in a dissident's proxy circular in connection with solicitations of proxies for election of directors pursuant to the Act and Applicable Securities Laws, and(B)the class or series and number of shares in the capital of the Company which are controlled or which are owned beneficially or of record by the Nominating Shareholder as of the record date for the Meeting of Shareholders (if such date shall then have been made publicly available and shall have occurred) and as of the date of such notice.(e)To be eligible to be a candidate for election as a director of the Company and to be duly nominated, a candidate must be nominated in the manner prescribed in this Â§14.12 and the candidate for nomination, whether nominated by the board or otherwise, must have previously delivered to the Corporate Secretary of the Company at the principal executive offices of the Company, not less than 5 days prior to the date of the Meeting of Shareholders, a written representation and agreement (in form provided byâ€‹- 27 -â€‹the Company) that such candidate for nomination, if elected as a director of the Company, will comply with all applicable corporate governance, conflict of interest, confidentiality, share ownership, majority voting and insider trading policies and other policies and guidelines of the Company applicable to directors and in effect during such person's term in office as a director (and, if requested by any candidate for nomination, the Corporate Secretary of the Company shall provide to such candidate for nomination all such policies and guidelines then in effect).(f)No person shall be eligible for election as a director of the Company unless nominated in accordance with the provisions of this Â§14.12; provided, however, that nothing in this Â§14.12 shall be deemed to preclude discussion by a shareholder (as distinct from nominating directors) at a meeting of shareholders of any matter in respect of which it would have been entitled to submit a proposal pursuant to the provisions of the Act. The chair of the meeting shall have the power and duty to determine whether a nomination was made in accordance with the procedures set forth in the foregoing provisions and, if any proposed nomination is not in compliance with such foregoing provisions, to declare that such defective nomination shall be disregarded.(g)For purposes of this Â§14.12:(i)"Affiliate", when used to indicate a relationship with a person, shall mean a person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, such specified person;(ii)"Applicable Securities Laws" means the Securities Act (British Columbia) and the equivalent legislation in the other provinces and in the territories of Canada, as amended from time to time, the rules, regulations and forms made or promulgated under any such statute and the published national instruments, multilateral instruments, policies, bulletins and notices of the securities commissions and similar regulatory authorities of each of the applicable provinces and territories of Canada;(iii)"Associate", when used to indicate a relationship with a specified person, shall mean:(A)any corporation or trust of which such person owns beneficially, directly or indirectly, voting securities carrying more than 10% of the voting rights attached to all voting securities of such corporation or trust for the time being outstanding,(B)any partner of that person,(C)any trust or estate in which such person has a substantial beneficial interest or as to which such person serves as trustee or in a similar capacity,(D)a spouse of such specified person,â€‹- 28 -â€‹(E)any person of either sex with whom such specified person is living in conjugal relationship outside marriage or(F)any relative of such specified person or of a person mentioned in Â§14.12(g)(iii)(D) or Â§14.12(g)(iii)(E) of this definition if that relative has the same residence as the specified person.(iv)"Derivatives Contract" shall mean a contract between two parties (the "Receiving Party" and the "Counterparty") that is designed to expose the Receiving Party to economic benefits and risks that correspond substantially to the ownership by the Receiving Party of a number of shares in the capital of the Company or securities convertible into such shares specified or referenced in such contract (the number corresponding to such economic benefits and risks, the "Notional Securities"), regardless of whether obligations under such contract are required or permitted to be settled through the delivery of cash, shares in the capital of the Company or securities convertible into such shares or other property, without regard to any short position under the same or any other Derivatives Contract. For the avoidance of doubt, interests in broad-based index options, broad-based index futures and broad-based publicly traded market baskets of stocks approved for trading by the appropriate governmental authority shall not be deemed to be Derivatives Contracts;(v)"Meeting of Shareholders" shall mean such annual shareholders meeting or special shareholders meeting, whether general or not, at which one or more persons are nominated for election to the board by a Nominating Shareholder;(vi)"owned beneficially" or "owns beneficially" means, in connection with the ownership of shares in the capital of the Company by a person,(A)any such shares as to which such person or any of such person's Affiliates or Associates owns at law or in equity, or has the right to acquire or become the owner at law or in equity, where such right is exercisable immediately or after the passage of time and whether or not on condition or the happening of any contingency or the making of any payment, upon the exercise of any conversion right, exchange right or purchase right attaching to any securities, or pursuant to any agreement, arrangement, pledge or understanding whether or not in writing;(B)any such shares as to which such person or any of such person's Affiliates or Associates has the right to vote, or the right to direct the voting, where such right is exercisable immediately or after the passage of time and whether or not on condition or the happening of any contingency or the making of any payment, pursuant to any agreement, arrangement, pledge or understanding whether or not in writing;â€‹- 29 -â€‹(C)any such shares which are beneficially owned, directly or indirectly, by a Counterparty (or any of such Counterparty's Affiliates or Associates) under any Derivatives Contract (without regard to any short or similar position under the same or any other Derivatives Contract) to which such person or any of such person's Affiliates or Associates is a Receiving Party; provided, however that the number of shares that a person owns beneficially pursuant to this Â§14.12(g)(vi)(C) in connection with a particular Derivatives Contract shall not exceed the number of Notional Securities with respect to such Derivatives Contract; provided, further, that the number of securities owned beneficially by each Counterparty (including their respective Affiliates and Associates) under a Derivatives Contract shall for purposes of this clause be deemed to include all securities that are owned beneficially, directly or indirectly, by any other Counterparty (or any of such other Counterparty's Affiliates or Associates) under any Derivatives Contract to which such first Counterparty (or any of such first Counterparty's Affiliates or Associates) is a Receiving Party and this proviso shall be applied to successive Counterparties as appropriate; and(D)any such shares which are owned beneficially within the meaning of this definition by any other person with whom such person is acting jointly or in concert with respect to the Company or any of its securities; and(vii)"public announcement" shall mean disclosure in a press release reported by a national news service in Canada, or in a document publicly filed by the Company or its agents under its profile on the System of Electronic Document Analysis and Retrieval at www.sedar.com.(h)Notwithstanding any other provision to this Â§14.12, notice or any delivery given to the Corporate Secretary of the Company pursuant to this Â§14.12 may only be given by personal delivery, facsimile transmission or by email (provided that the Corporate Secretary of the Company has stipulated an email address for purposes of this notice, at such email address as stipulated from time to time), and shall be deemed to have been given and made only at the time it is served by personal delivery, email (at the address as aforesaid) or sent by facsimile transmission (provided that receipt of confirmation of such transmission has been received) to the Corporate Secretary at the address of the principal executive offices of the Company; provided that if such delivery or electronic communication is made on a day which is a not a business day or later than 5:00 p.m. (Vancouver time) on a day which is a business day, then such delivery or electronic communication shall be deemed to have been made on the subsequent day that is a business day.(i)In no event shall any adjournment or postponement of a Meeting of Shareholders or the announcement thereof commence a new time period for the giving of a Nominating Shareholder's notice as described in Â§14.12(c) or the delivery of a representation and agreement as described in Â§14.12(e).â€‹- 30 -â€‹PART 15ALTERNATE DIRECTORSAppointment of Alternate Director15.1Any director (an "appointor") may by notice in writing received by the Companyappoint any person (an "appointee") who is qualified to act as a director to be his or her alternate to act in his or her place at meetings of the directors or committees of the directors at which the appointor is not present unless (in the case of an appointee who is not a director) the directors have reasonably disapproved the appointment of such person as an alternate director and have given notice to that effect to his or her appointor within a reasonable time after the notice of appointment is received by the Company.Notice of Meetings15.2Every alternate director so appointed is entitled to notice of meetings of thedirectors and of committees of the directors of which his or her appointor is a member and to attend and vote as a director at any such meetings at

which his or her appointor is not present.Alternate for More than One Director Attending Meetings15.3A person may be appointed as an alternate director by more than one director, andan alternate director:(a)will be counted in determining the quorum for a meeting of directors once for each of his or her appointors and, in the case of an appointee who is also a director, once more in that capacity;(b)has a separate vote at a meeting of directors for each of his or her appointors and, in the case of an appointee who is also a director, an additional vote in that capacity;(c)will be counted in determining the quorum for a meeting of a committee of directors once for each of his or her appointors who is a member of that committee and, in the case of an appointee who is also a member of that committee as a directors, once more in that capacity; and(d)has a separate vote at a meeting of a committee of directors for each of his or her appointors who is a member of that committee and, in the case of an appointee who is also a member of that committee as a director, an additional vote in that capacity.Consent Resolutions15.4Every alternate director, if authorized by the notice appointing him or her, maysign in place of his or her appointor any resolutions to be consented to in writing.â€‹- 31 -â€‹Alternate Director an Agent15.5Every alternate director is deemed to be the agent of his or her appointor. Revocation or Amendment of Appointment of Alternate Director15.6An appointor may at any time, by notice in writing received by the Company,revoke or amend the terms of the appointment of an alternate director appointed by him or her.Ceasing to be an Alternate Director15.7The appointment of an alternate director ceases when:(a)his or her appointor ceases to be a director and is not promptly re-elected or reÂappointed;(b)the alternate director dies;(c)the alternate director resigns as an alternate director by notice in writing provided to the Company or a lawyer for the Company;(d)the alternate director ceases to be qualified to act as a director; or(e)the term of his appointment expires, or his or her appointor revokes the appointment of the alternate directors.Remuneration and Expenses of Alternate Director15.8The Company may reimburse an alternate director for the reasonable expensesthat would be properly reimbursed if he or she were a director, and the alternate director is entitled to receive from the Company such proportion, if any, of the remuneration otherwise payable to the appointor as the appointor may from time to time direct.PART 16POWERS AND DUTIES OF DIRECTORSPowers of Management16.1The directors must, subject to the Act and these Articles, manage or supervise themanagement of the business and affairs of the Company and have the authority to exercise all such powers of the Company as are not, by the Act or by these Articles, required to be exercised by the shareholders of the Company. Notwithstanding the generality of the foregoing, the directors may set the remuneration of the auditor of the Company.â€‹- 32 -â€‹Appointment of Attorney of Company16.2The directors may from time to time, by power of attorney or other instrument,under seal if so required by law, appoint any person to be the attorney of the Company for such purposes, and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the directors under these Articles and excepting the power to fill vacancies in the board of directors, to remove a director, to change the membership of, or fill vacancies in, any committee of the directors, to appoint or remove officers appointed by the directors and to declare dividends) and for such period, and with such remuneration and subject to such conditions as the directors may think fit. Any such power of attorney may contain such provisions for the protection or convenience of persons dealing with such attorney as the directors think fit. Any such attorney may be authorized by the directors to sub-delegate all or any of the powers, authorities and discretions for the time being vested in him or her.PART 17INTERESTS OF DIRECTORS AND OFFICERS Obligation to Account for Profits17.1A director or senior officer who holds a disclosable interest (as that term is usedin the Act) in a contract or transaction into which the Company has entered or proposes to enter is liable to account to the Company for any profit that accrues to the director or senior officer under or as a result of the contract or transaction only if and to the extent provided in the Act.Restrictions on Voting by Reason of Interest17.2A director who holds a disclosable interest in a contract or transaction into whichthe Company has entered or proposes to enter is not entitled to vote on any directors' resolution to approve that contract or transaction, unless all the directors have a disclosable interest in that contract or transaction, in which case any or all of those directors may vote on such resolution.Interested Director Counted in Quorum17.3A director who holds a disclosable interest in a contract or transaction into whichthe Company has entered or proposes to enter and who is present at the meeting of directors at which the contract or transaction is considered for approval may be counted in the quorum at the meeting whether or not the director votes on any or all of the resolutions considered at the meeting.Disclosure of Conflict of Interest or Property17.4A director or senior officer who holds any office or possesses any property, rightor interest that could result, directly or indirectly, in the creation of a duty or interest that materially conflicts with that individual's duty or interest as a director or senior officer, must disclose the nature and extent of the conflict as required by the Act.â€‹- 33 -â€‹Director Holding Other Office in the Company17.5A director may hold any office or place of profit with the Company, other than theoffice of auditor of the Company, in addition to his or her office of director for the period and on the terms (as to remuneration or otherwise) that the directors may determine.No Disqualification17.6No director or intended director is disqualified by his or her office fromcontracting with the Company either with regard to the holding of any office or place of profit the director holds with the Company or as vendor, purchaser or otherwise, and no contract or transaction entered into by or on behalf of the Company in which a director is in any way interested is liable to be voided for that reason.Professional Services by Director or Officer17.7Subject to the Act, a director or officer, or any person in which a director oroffice has an interest, may act in a professional capacity for the Company, except as auditor of the Company, and the director or officer or such person is entitled to remuneration for professional services as if that director or officer were not a director or officer.Director or Officer in Other Corporations17.8A director or officer may be or become a director, officer or employee of, orotherwise interested in, any person in which the Company may be interested as a shareholder or otherwise, and, subject to the Act, the director or officer is not accountable to the Company for any remuneration or other benefits received by him or her as director, officer or employee of, or from his or her interest in, such other person.PART 18PROCEEDINGS OF DIRECTORSMeetings of Directors18.1The directors may meet together for the conduct of business, adjourn andotherwise regulate their meetings as they think fit, and meetings of the directors held at regular intervals may be held at the place, at the time and on the notice, if any, as the directors may from time to time determine.Voting at Meetings18.2Questions arising at any meeting of directors are to be decided by a majority ofvotes and, in the case of an equality of votes, the chair of the meeting has a second or casting vote.â€‹- 34 -â€‹Chair of Meetings18.3The following individual is entitled to preside as chair at a meeting of directors:(a)the chair of the board, if any;(b)in the absence of the chair of the board, the president, if any, if the president is a director; or(c)any other director chosen by the directors if:(i)neither the chair of the board nor the president, if a director, is present at the meeting within 15 minutes after the time set for holding the meeting; (ii)neither the chair of the board nor the president, if a director, is willing to chair the meeting; or(iii)the chair of the board and the president, if a director, have advised the secretary, if any, or any other director, that they will not be present at the meeting.Meetings by Telephone or Other Communications Medium18.4A director may participate in a meeting of the directors or of any committee of thedirectors:(a)in person; or(b)by telephone or by other communications medium if all directors participating in the meeting, whether in person or by telephone or other communications medium, are able to communicate with each other.A director who participates in a meeting in a manner contemplated by this Â§18.4 is deemed for all purposes of the Act and these Articles to be present at the meeting and to have agreed to participate in that manner.Calling of Meetings18.5A director may, and the secretary or an assistant secretary of the Company, if any,on the request of a director must, call a meeting of the directors at any time.Notice of Meetings18.6Other than for meetings held at regular intervals as determined by the directorspursuant to Â§18.1, 48 hours' notice or such lesser notice as the Chairman in his discretion determines, acting reasonably, is appropriate in any unusual circumstances of each meeting of the directors, specifying the place, day and time of that meeting must be given to each of the directors by any method set out in Â§24.1 or orally or by telephone.â€‹- 35 -â€‹When Notice Not Required18.7It is not necessary to give notice of a meeting of the directors to a director if:(a)the meeting is to be held immediately following a meeting of shareholders at which that director was elected or appointed, or is the meeting of the directors at which that director is appointed; or(b)the director has waived notice of the meeting. Meeting Valid Despite Failure to Give Notice18.8The accidental omission to give notice of any meeting of directors to, or the non-receipt of any notice by, any director, does not invalidate any proceedings at that meeting.Waiver of Notice of Meetings18.9Any director may send to the Company a document signed by him or her waivingnotice of any past, present or future meeting or meetings of the directors and may at any time withdraw that waiver with respect to meetings held after that withdrawal. After sending a waiver with respect to all future meetings and until that waiver is withdrawn, no notice of any meeting of the directors need be given to that director and all meetings of the directors so held are deemed not to be improperly called or constituted by reason of notice not having been given to such director. Attendance of a director or alternate director at a meeting of the directors is a waiver of notice of the meeting unless that director or alternate director attends the meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting is not lawfully called.Quorum18.10The quorum necessary for the transaction of the business of the directors may beset by the directors and, if not so set, is deemed to be a majority of the directors or, if the number of directors is set at one, is deemed to be set at one director, and that director may constitute a meeting.Validity of Acts Where Appointment Defective1 8.1 1Subject to the Act, an act of a director or officer is not invalid merely because ofan irregularity in the election or appointment or a defect in the qualification of that director or officer.Consent Resolutions in Writing18.12A resolution of the directors or of any committee of the directors may be passedwithout a meeting:(a)in all cases, if each of the directors entitled to vote on the resolution consents to it in writing; orâ€‹- 36 -â€‹(b)in the case of a resolution to approve a contract or transaction in respect of which a director has disclosed that he or she has or may have a disclosable interest, if each of the other directors who have not made such a disclosure consents in writing to the resolution.A consent in writing under this Â§18.12 may be by signed document, fax, email or any other method of transmitting legibly recorded messages. A consent in writing may be in two or more counterparts which together are deemed to constitute one consent in writing. A resolution of the directors or of any committee of the directors passed in accordance with this Â§18.12 is effective on the date stated in the consent in writing or on the latest date stated on any counterpart and is deemed to be a proceeding at a meeting of directors or of the committee of the directors and to be as valid and effective as if it had been passed at a meeting of the directors or of the committee of the directors that satisfies all the requirements of the Act and all the requirements of these Articles relating to meetings of the directors or of a committee of the directors.PART 19EXECUTIVE AND OTHER COMMITTEES Appointment and Powers of Executive Committee19.1The directors may, by resolution, appoint an executive committee consisting ofthe director or directors that they consider appropriate, and this committee has, during the intervals between meetings of the board of directors, all of the directors' powers, except:(a)the power to fill vacancies in the board of directors;(b)the power to remove a director;(c)the power to change the membership of, or fill vacancies in, any committee of the directors; and(d)such other powers, if any, as may be set out in the resolution or any subsequent directors' resolution.Appointment and Powers of Other Committees19.2The directors may, by resolution: (a)appoint one or more committees (other than the executive committee) consisting of the director or directors that they consider appropriate;(b)delegate to a committee appointed under Â§(a) any of the directors' powers, except:(i)the power to fill vacancies in the board of directors;(ii)the power to remove a director;â€‹- 37 -â€‹(iii)the power to change the membership of, or fill vacancies in, any committee of the directors; and(iv)the power to appoint or remove officers appointed by the directors; and(c)make any delegation referred to in Â§(b) subject to the conditions set out in the resolution or any subsequent directors' resolution.Obligations of Committees19.3Any committee appointed under Â§19.1 or Â§19.2, in the exercise of the powersdelegated to it, must:(a)conform to any rules that may from time to time be imposed on it by the directors; and(b)report every act or thing done in exercise of those powers at such times as the directors may require.Powers of Board19.4The directors may, at any time, with respect to a committee appointed under Â§19.1or Â§19.2:(a)revoke or alter the authority given to the committee, or override a decision made by the committee, except as to acts done before such revocation, alteration or overriding;(b)terminate the appointment of, or change the membership of, the committee; and(c)fill vacancies in the committee. Committee Meetings19.5Subject to Â§19.3(a) and unless the directors otherwise provide in the resolutionappointing the committee or in any subsequent resolution, with respect to a committee appointed under Â§19.1 or Â§19.2:(a)the committee may meet and adjourn as it thinks proper;(b)the committee may elect a chair of its meetings but, if no chair of a meeting is elected, or if at a meeting the chair of the meeting is not present within 15 minutes after the time set for holding the meeting, the directors present who are members of the committee may choose one of their number to chair the meeting;(c)a majority of the members of the committee constitutes a quorum of the committee; andâ€‹- 38 -â€‹(d)questions arising at any meeting of the committee are determined by a majority of votes of the members present, and in case of an equality of votes, the chair of the meeting does not have a second or casting vote.PART 20OFFICERSDirectors May Appoint Officers20.1The directors may, from time to time, appoint such officers, if any, as thedirectors determine and the directors may, at any time, terminate any such appointment.Functions, Duties and Powers of Officers20.2The directors may, for each officer:(a)determine the functions and duties of the officer;(b)entrust to and confer on the officer any of the powers exercisable by the directors on such terms and conditions and with such restrictions as the directors think fit; and(c)revoke, withdraw, alter or vary all or any of the functions, duties and powers of the officer.Qualifications20.3No person may be appointed as an officer unless that person is qualified inaccordance with the Act. One person may hold more than one position as an officer of the Company. Any person appointed as the chair

of the board or as a managing director must be a director. Any other officer need not be a director.Remuneration and Terms of Appointment20.4All appointments of officers are to be made on the terms and conditions and at theremuneration (whether by way of salary, fee, commission, participation in profits or otherwise) that the directors thinks fit and are subject to termination at the pleasure of the directors, and an officer may in addition to such remuneration be entitled to receive, after he or she ceases to hold such office or leaves the employment of the Company, a pension or gratuity.PART 21INDEMNIFICATIONDefinitions21.1In this Part 21:â€‹- 39 -â€‹(a)"eligible party", in relation to a company, means an individual who:is or was a director, alternate director or officer of the Company;is or was a director, alternate director or officer of another corporation(A)at a time when the corporation is or was an affiliate of the Company, or(B)at the request of the Company; or(iii)at the request of the Company, is or was, or holds or held a position equivalent to that of, a director, alternate director or officer of a partnership, trust, joint venture or other unincorporated entity;and includes, except in the definition of "eligible proceeding", and Â§163(1)(c) and (d) and Â§165 of the Act, the heirs and personal or other legal representatives of that individual;(b)"eligible penalty" means a judgment, penalty or fine awarded or imposed in, or an amount paid in settlement of, an eligible proceeding;(c)"eligible proceeding" means a proceeding in which an eligible party or any of the heirs and personal or other legal representatives of the eligible party, by reason of the eligible party being or having been a director, alternate director or officer of, or holding or having held a position equivalent to that of a director, alternate director or officer of, the Company or an associated corporation(i)is or may be joined as a party; or(ii)is or may be liable for or in respect of a judgment, penalty or fine in, or expenses related to, the proceeding;(d)"expenses" has the meaning set out in the Act and includes costs, charges and expenses, including legal and other fees, but does not include judgments, penalties, fines or amounts paid in settlement of a proceeding; and(e)"proceeding" includes any legal proceeding or investigative action, whether current, threatened, pending or completed.Mandatory Indemnification of Eligible Parties21.2Subject to the Act, the Company must indemnify each eligible party and the heirs and legal personal representatives of each eligible party against all eligible penalties to which such person is or may be liable, and the Company must, after the final disposition of an eligible proceeding, pay the expenses actually and reasonably incurred by such person in respect of that proceeding. Each eligible party is deemed to have contracted with the Company on the terms of the indemnity contained in this Â§21.2.â€‹- 40 -â€‹Indemnification of Other Persons21.3Subject to any restrictions in the Act, the Company may agree to indemnify andmay indemnify any person (including an eligible party) against eligible penalties and pay expenses incurred in connection with the performance of services by that person for the Company.Authority to Advance Expenses21.4The Company may advance expenses to an eligible party to the extent permittedby and in accordance with the Act.Non-Compliance with Act21.5Subject to the Act, the failure of an eligible party of the Company to comply withthe Act or these Articles or, if applicable, any former Companies Act or former Articles does not, of itself, invalidate any indemnity to which he or she is entitled under this Part 21.Company May Purchase Insurance21.6The Company may purchase and maintain insurance for the benefit of any eligibleparty (or the heirs or legal personal representatives of any eligible party) against any liability incurred by any eligible party.PART 22DIVIDENDSPayment of Dividends Subject to Special Rights22.1The provisions of this Part 22 are subject to the rights, if any, of shareholdersholding shares with special rights as to dividends.Declaration of Dividends22.2Subject to the Act, the directors may from time to time declare and authorizepayment of such dividends as they may deem advisable.No Notice Required22.3The directors need not give notice to any shareholder of any declaration underÂ§22.2.Record Date22.4The directors must set a date as the record date for the purpose of determiningshareholders entitled to receive payment of a dividend. The record date must not precede the date on which the dividend is to be paid by more than two months.â€‹- 41 -â€‹Manner of Paying Dividend22.5A resolution declaring a dividend may direct payment of the dividend wholly orpartly in money or by the distribution of specific assets or of fully paid shares or of bonds, debentures or other securities of the Company or any other corporation, or in any one or more of those ways.Settlement of Difficulties22.6If any difficulty arises in regard to a distribution under Â§22.5, the directors maysettle the difficulty as they deem advisable, and, in particular, may:(a)set the value for distribution of specific assets;(b)determine that money in substitution for all or any part of the specific assets to which any shareholders are entitled may be paid to any shareholders on the basis of the value so fixed in order to adjust the rights of all parties; and(c)vest any such specific assets in trustees for the persons entitled to the dividend. When Dividend Payable22.7Any dividend may be made payable on such date as is fixed by the directors.Dividends to be Paid in Accordance with Number of Shares22.8All dividends on shares of any class or series of shares must be declared and paidaccording to the number of such shares held.Receipt by Joint Shareholders22.9If several persons are joint shareholders of any share, any one of them may givean effective receipt for any dividend, bonus or other money payable in respect of the share.Dividend Bears No Interest22.10No dividend bears interest against the Company. Fractional Dividends22.11If a dividend to which a shareholder is entitled includes a fraction of the smallestmonetary unit of the currency of the dividend, that fraction may be disregarded in making payment of the dividend and that payment represents full payment of the dividend.Payment of Dividends22.12Any dividend or other distribution payable in money in respect of shares may bepaid by cheque, made payable to the order of the person to whom it is sent, and mailed to the registered address of the shareholder, or in the case of joint shareholders, to the registeredâ€‹- 42 -â€‹address of the joint shareholder who is first named on the central securities register, or to the person and to the address the shareholder or joint shareholders may direct in writing. The mailing of such cheque will, to the extent of the sum represented by the cheque (plus the amount of the tax required by law to be deducted), discharge all liability for the dividend unless such cheque is not paid on presentation or the amount of tax so deducted is not paid to the appropriate taxing authority.Capitalization of Retained Earnings or Surplus22.13Notwithstanding anything contained in these Articles, the directors may from timeto time capitalize any retained earnings or surplus of the Company and may from time to time issue, as fully paid, shares or any bonds, debentures or other securities of the Company as a dividend representing the retained earnings or surplus so capitalized or any part thereof.PART 23ACCOUNTING RECORDS AND AUDITORRecording of Financial Affairs23.1The directors must cause adequate accounting records to be kept to recordproperly the financial affairs and condition of the Company and to comply with the Act.Inspection of Accounting Records23.2Unless the directors determine otherwise, or unless otherwise determined byordinary resolution, no shareholder of the Company is entitled to inspect or obtain a copy of any accounting records of the Company.PART 24NOTICESMethod of Giving Notice24.1Unless the Act or these Articles provide otherwise, a notice, statement, report orother record required or permitted by the Act or these Articles to be sent by or to a person may be sent by:(a)mail addressed to the person at the applicable address for that person as follows:(i)for a record mailed to a shareholder, the shareholder's registered address;(ii)for a record mailed to a director or officer, the prescribed address for mailing shown for the director or officer in the records kept by the Company or the mailing address provided by the recipient for the sending of that record or records of that class;â€‹- 43 -â€‹(iii)in any other case, the mailing address of the intended recipient;(b)delivery at the applicable address for that person as follows, addressed to the person:(i)for a record delivered to a shareholder, the shareholder's registered address;(ii)for a record delivered to a director or officer, the prescribed address for delivery shown for the director or officer in the records kept by the Company or the delivery address provided by the recipient for the sending of that record or records of that class;(iii)in any other case, the delivery address of the intended recipient;(c)sending the record by fax to the fax number provided by the intended recipient for the sending of that record or records of that class;(d)sending the record by email to the email address provided by the intended recipient for the sending of that record or records of that class;(e)physical delivery to the intended recipient. Deemed Receipt of Mailing24.2A notice, statement, report or other record that is:(a)mailed to a person by ordinary mail to the applicable address for that person referred to in Â§24.1 is deemed to be received by the person to whom it was mailed on the day (Saturdays, Sundays and holidays excepted) following the date of mailing;(b)faxed to a person to the fax number provided by that person referred to in Â§24.1 is deemed to be received by the person to whom it was faxed on the day it was faxed; and(c)emailed to a person to the e-mail address provided by that person referred to in Â§24.1 is deemed to be received by the person to whom it was e-mailed on the day that it was emailed.Certificate of Sending24.3A certificate signed by the secretary, if any, or other officer of the Company or ofany other corporation acting in that capacity on behalf of the Company stating that a notice, statement, report or other record was sent in accordance with Â§24.1 is conclusive evidence of that fact.â€‹- 44 -â€‹Notice to Joint Shareholders24.4A notice, statement, report or other record may be provided by the Company tothe joint shareholders of a share by providing such record to the joint shareholder first named in the central securities register in respect of the share.Notice to Legal Personal Representatives and Trustees24.5A notice, statement, report or other record may be provided by the Company tothe persons entitled to a share in consequence of the death, bankruptcy or incapacity of a shareholder by:(a)mailing the record, addressed to them:(i)by name, by the title of the legal personal representative of the deceased or incapacitated shareholder, by the title of trustee of the bankrupt shareholder or by any similar description; and(ii)at the address, if any, supplied to the Company for that purpose by the persons claiming to be so entitled; or(b)if an address referred to in Â§24.5(a)(ii) has not been supplied to the Company, by giving the notice in a manner in which it might have been given if the death, bankruptcy or incapacity had not occurred.Undelivered Notices24.6If on two consecutive occasions, a notice, statement, report or other record is sentto a shareholder pursuant to Â§24.1 and on each of those occasions any such record is returned because the shareholder cannot be located, the Company shall not be required to send any further records to the shareholder until the shareholder informs the Company in writing of his or her new address.PART 25SEALWho May Attest Seal25.1Except as provided in Â§25.2 and Â§25.3, the Company's seal, if any, must not beimpressed on any record except when that impression is attested by the signatures of:(a)any two directors;(b)any officer, together with any director;(c)if the Company only has one director, that director; orâ€‹- 45 -â€‹(d)any one or more directors or officers or persons as may be determined by the directors.Sealing Copies25.2For the purpose of certifying under seal a certificate of incumbency of thedirectors or officers of the Company or a true copy of any resolution or other document, despite Â§25.1, the impression of the seal may be attested by the signature of any director or officer or the signature of any other person as may be determined by the directors.Mechanical Reproduction of Seal25.3The directors may authorize the seal to be impressed by third parties on sharecertificates or bonds, debentures or other securities of the Company as they may determine appropriate from time to time. To enable the seal to be impressed on any share certificates or bonds, debentures or other securities of the Company, whether in definitive or interim form, on which facsimiles of any of the signatures of the directors or officers of the Company are, in accordance with the Act or these Articles, printed or otherwise mechanically reproduced, there may be delivered to the person employed to engrave, lithograph or print such definitive or interim share certificates or bonds, debentures or other securities one or more unmounted dies reproducing the seal and such persons as are authorized under Â§25.1 to attest the Company's seal may in writing authorize such person to cause the seal to be impressed on such definitive or interim share certificates or bonds, debentures or other securities by the use of such dies. Share certificates or bonds, debentures or other securities to which the seal has been so impressed are for all purposes deemed to be under and to bear the seal impressed on them.PART 26SPECIAL RIGHTS AND RESTRICTIONSATTACHING TO SHARESThe Company is authorized to issued an unlimited number of First Preferred Shares, anunlimited number of Second Preferred Shares and an unlimited number of Common Shares,all subject to the following rights, privileges, restrictions and conditions:26.1The First Preferred shares as a class shall have attached thereto the following rights,privileges, restrictions and conditions:(a)Issuance in Series: The First Preferred Shares may be issued from time to time in one or more series and, subject to these articles, the board of directors is authorized to fix, from time to time before issuance, the number of shares in and the designation, rights, privileges, restrictions and conditions attaching to the shares of each series of First Preferred Shares.â€‹- 46 -â€‹(b)Ranking of First Preferred Shares: The First Preferred Shares of each series shall, with respect to the payment of dividends and the distribution of assets in the event of the liquidation, dissolution or winding-up of the Company, whether voluntary or involuntary, or any other distribution of the assets of the Company among its shareholders for the purpose of winding up its affairs, rank on a parity with the First Preferred Shares of every other series and be entitled to preference over the Second Preferred Shares, the Common shares and the shares of any other class ranking junior to the First Preferred Shares. The First Preferred Shares of any series shall also be entitled to such other preferences, not inconsistent with these provisions, over the Second Preferred Shares, the Common Shares and the shares of any other class ranking junior to the First Preferred Shares or as may be fixed in accordance with Â§26.1(a).(c)Approval by Holders of First Preferred Shares: The approval by the holders of the First Preferred Shares with respect to any and all matters referred to herein may, subject to the provisions of the Business Corporations Act (British Columbia), be given in writing by the holders of all of the First Preferred Shares for the time being outstanding or by resolution duly passed and carried by not less than two-thirds of the votes cast on a poll at a meeting of the holders of the First Preferred Shares duly called and held for the purpose of considering the subject matter of such resolution and at which meeting holders of not less than a majority of all First Preferred Shares then outstanding are present in person or represented by proxy; provided, however, that if at any such meeting, when originally held, the holders of at least a majority of all First Preferred Shares then outstanding are not present in person or represented by proxy within 30 minutes after the time fixed for the meeting, then the meeting shall be adjourned to such date, being not less than 15 days later, and to such time and place, as may be fixed by the chairman of such meeting and at such adjourned meeting the holders of First Preferred Shares present in person or represented by proxy, whether or

not they hold a majority of all First Preferred Shares then outstanding, may transact the business for which the meeting was originally called, and a resolution duly passed and carried by not less than two-thirds of the votes cast on a poll at such adjourned meeting shall constitute the approval of the holders of the First Preferred Shares hereinbefore mentioned. Notice of any such original meeting of the holders of the First Preferred Shares shall be given not less than 21 days nor more than 50 days prior to the date fixed for such meeting and shall specify in general terms the purpose for which the meeting is called. No notice of any such adjourned meeting need be given unless such meeting is adjourned by one or more adjournments for an aggregate of 30 days or more from the date of such original meeting, in which latter case notice of the adjourned meeting shall be given in the manner prescribed for the original meeting as aforesaid.26.2The Second Preferred shares as a class shall have attached thereto the following rights, privileges, restrictions and conditions:(a)Issuance in Series: The Second Preferred Shares may be issued from time to time in one or more series and, subject to these articles, the board of directors isâ€‹- 47 -â€‹authorized to fix, from time to time before issuance, the number of shares in and the designation, rights, privileges, restrictions and conditions attaching to the shares of each series of Second Preferred Shares.(b)Ranking of Second Preferred Shares: The Second Preferred Shares of each series shall, with respect to the payment of dividends and the distribution of assets in the event of the liquidation, dissolution or winding- up of the Company, whether voluntary or involuntary, or any other distribution of the assets of the Company among its shareholders for the purpose of winding up its affairs, rank on a parity with the Second Preferred Shares of every other series and be entitled to preference over the Common shares and the shares of any other class ranking junior to the Second Preferred Shares. The Second Preferred Shares of any series shall also be entitled to such other preferences, not inconsistent withthese provisions, over the Common Shares and the shares of any other class ranking junior to the Second Preferred Shares or as may be fixed in accordance with Â§26.2(a).(c)Approval by Holders of Second Preferred Shares: The approval by the holders of the Second Preferred Shares with respect to any and all matters referred to herein may, subject to the provisions of the Business Corporations Act (British Columbia), be given in writing by the holders of all of the Second Preferred Shares for the time being outstanding or by resolution duly passed and carried by not less than two-thirds of the votes cast on a poll at a meeting of the holders of the Second Preferred Shares duly called and held for the purpose of considering the subject matter of such resolution and at which meeting holders of not less than a majority of all Second Preferred Shares then outstanding are present in person or represented by proxy; provided, however, that if at any such meeting, when originally held, the holders of at least a majority of all Second Preferred Shares then outstanding are not present in person or represented by proxy within 30 minutes after the time fixed for the meeting, then the meeting shall be adjourned to such date, being not less than 15 days later, and to such time and place, as may be fixed by the chairman of such meeting and at such adjourned meeting the holders of Second Preferred Shares present in person or represented by proxy, whether or not they hold a majority of all Second Preferred Shares then outstanding, may transact the business for which the meeting was originally called, and a resolution duly passed and carried by not less than two-thirds of the votes cast on a poll at such adjourned meeting shall constitute the approval of the holders of the Second Preferred Shares hereinbefore mentioned. Notice of any such original meeting of the holders of the Second Preferred Shares shall be given not less than 21 days nor more than 50 days prior to the date fixed for such meeting and shall specify in general terms the purpose for which the meeting is called. No notice of any such adjourned meeting need be given unless such meeting is adjourned by one or more adjournments for an aggregate of 30 days or more from the date of such original meeting, in which latter case notice of the adjourned meeting shall be given in the manner prescribed for the original meeting as aforesaid.26.3The Common Shares as a class shall have attached thereto the following rights, privileges, restrictions and conditions:â€‹- 48 -â€‹(a)Voting: The holders of the Common Shares shall be entitled to receive notice of and to attend all meetings of the shareholders of the Company and, on any vote taken by poll, to one vote in respect of each Common Share held at all such meetings. (b)Dividends: Subject to the rights of the holders of the First Preferred Shares and Second Preferred Shares and any other class of shares ranking senior to the Common Shares, the holders of the Common Shares shall be entitled to receive and participate rateably in any dividends declared by the board of directors. (c)Liquidation, Dissolution or Winding-Up: Subject to the rights of the holders of the First Preferred Shares and Second Preferred Shares and any other class of shares ranking senior to the Common Shares, in the event of the liquidation, dissolution or winding up of the Company or other distribution of the assets of the Company among its shareholders for the purposes of winding up its affairs, the holders oftheCommon Shares shall participate rateably in the distribution of the assets of the Company. EX-4 4 qipt-20240930xex4.htm EX-4 â€‹Exhibit 4DESCRIPTION OF REGISTRANT'S SECURITIES REGISTERED PURSUANT TO SECTION 12 OF THE SECURITIESEXCHANGE ACT OF 1934The following is a summary of the common shares (the â€œCommon Sharesâ€) of Quipt Home Medical Corp. (the â€œCompany,â€ â€œwe,â€ â€œus,â€ or â€œourâ€) based upon the Companyâ€™s Notice of Articles (â€œNoticeâ€) and Articles (â€œArticlesâ€). The following summary is not complete and is subject to, and qualified in its entirety by reference to, our Notice and our Articles, each of which are incorporated by reference as exhibits to the Annual Report on Form 10-K to which this Exhibit 4 is attached and are incorporated by reference herein. We encourage you to read our Notice, our Articles and the applicable provisions of Canadian law for additional information. GeneralAs of September 30, 2024, the Company had one class of securities registered under Section 12 of the Securities Exchange Act of 1934, as amended (the â€œExchange Actâ€): our Common Shares. The Company is authorized to issue an unlimited number of Common Shares without par value, an unlimited number of first preferred shares without par value, and an unlimited number of second preferred shares without par value. All of the Common Shares are of the same class and, once issued, rank equally as to dividends, voting powers and participation in assets and in all other respects, on liquidation, dissolution or winding up of the Company, whether voluntary or involuntary, or any other distribution of the assets of the Company among its shareholders for the purpose of winding up its affairs after the Company has paid out its liabilities. The issued Common Shares are not subject to call or assessment by the Company nor are there any preemptive, conversion, exchange, redemption or retraction rights attaching to the Common Shares.Common SharesVoting RightsAll registered holders of our Common Shares are entitled to receive notice of any general or special meeting to be convened by the Company. At any general or special meeting, subject to the restrictions on joint registered owners of Common Shares, each holder of Common Shares is entitled to one vote per share of which it is the registered owner on all matters upon which holders of the Common Shares are entitled to vote and may exercise such votes either in person or by proxy. Otherwise, on a show of hands every Shareholder who is present in person and entitled to vote will have one vote, and on a poll every Shareholder has one vote for each Common Share of which it is the registered owner. Holders of our Common Shares do not have cumulative voting rights for election of directors. Subject to the Business Corporations Act (British Columbia) (â€œBCBCAâ€) and in particular those provisions relating to the rights of holders of outstanding shares to vote if their rights are prejudiced or interfered with, the Company may by ordinary resolution: (a) create special rights or restrictions for, and attach those special rights or restrictions to, the shares of any class or series of shares, whether or not any or all of those shares have been issued; or (b) vary or delete any special rights or restrictions attached to the shares of any class or series of shares, whether or not any or all of those shares have been issued, and alter its Notice and Articles accordingly.Dividend RightsHolders of Common Shares are entitled to receive dividends out of the assets available for the payment or distribution of dividends at such times and in such amount and form as the Companyâ€™s board of directors (the â€œBoardâ€) may from time to time determine, subject to any preferential rights of the holders of any outstanding preferred shares. Liquidation RightsIn the event of and voluntary or involuntary liquidation, dissolution or winding up of the Company or any other distribution of its assets among its shareholders for the purpose of winding up its affairs, the holders of Common 1615254296.4â€‹Shares will be entitled to share ratably in the Companyâ€™s assets remaining after payment of all debts and other liabilities, subject to any preferential rights of the holders of any outstanding preferred shares.Preemptive and Redemption RightsHolders of Common Shares do not have any preemptive or redemption rights. The rights, preferences and privileges of the holders of our Common Shares are subject to, and may be adversely affected by, the rights of the holders of shares of any series of our preferred shares that we may designate and issue in the future.Preferred SharesOur Board is authorized to issue from time to time an unlimited number of first preferred shares in one or more series and an unlimited number of second preferred shares in one or more series, to establish from time to time the number of shares to be included in each series and to fix the designation, rights, privileges, restrictions and conditions attaching to the preferred shares. The first preferred shares of each series shall, with respect to the payment of dividends and the distribution of assets in the event of the liquidation, dissolution or winding-up of the Company or for the purpose of windingâ€“up its affairs, rank on parity with the first preferred shares of every other series and be entitled to preference over the second preferred shares of every other series and the Common Shares of the Company. The second preferred shares of each series shall, with respect to the payment of dividends and the distribution of assets in the event of the liquidation, dissolution or winding-up of the Company or for the purpose of windingâ€“up its affairs, rank on parity with the second preferred shares of every other series and be entitled to preference over the Common Shares of the Company. The issuance of preferred shares, while providing flexibility in connection with possible acquisitions and other corporate purposes, could, among other things, have the effect of delaying, deferring or preventing a change in control of our company and might adversely affect the market price of the Common Shares and the voting and other rights of the holders of Common Shares. At present, the Company has no plans to issue any preferred shares.Anti-Takeover ProvisionsThe provisions of the BCBCA, our Notice, and our Articles could have the effect of delaying, deferring or discouraging another person from acquiring control of the Company. These provisions, which are summarized below, may have the effect of discouraging takeover bids. They are also designed, in part, to encourage persons seeking to acquire control of us to negotiate first with our Board. We believe that the benefits of increased protection of our potential ability to negotiate with an unfriendly or unsolicited acquirer outweigh the disadvantages of discouraging a proposal to acquire us because negotiation of these proposals could result in an improvement of their terms.Certain Takeover Bid RequirementsUnless such offer constitutes an exempt transaction, an offer made by a person (an â€œofferorâ€) to acquire outstanding shares of a Canadian entity that, when aggregated with the offerorâ€™s holdings (and those of persons or companies acting jointly with the offeror), would constitute 20% or more of the outstanding shares, would be subject to the take-over provisions of Canadian securities laws. The foregoing is a limited and general summary of certain aspects of applicable securities law in the provinces and territories of Canada, all in effect as of the date hereof.In addition to those take-over bid requirements noted above, the acquisition of shares may trigger the application of additional statutory regimes including amongst others, the Investment Canada Act (Canada) and the Competition Act (Canada).This summary is not a comprehensive description of relevant or applicable considerations regarding such requirements and, accordingly, is not intended to be, and should not be interpreted as, legal advice to any prospective purchaser and no representation with respect to such requirements to any prospective purchaser is made. Prospective investors should consult their own Canadian legal advisors with respect to any questions regarding securities law in the provinces and territories of Canada.Actions Requiring a Special Majority1615254296.4â€‹Under the BCBCA, unless otherwise stated in the Articles, certain corporate actions require the approval of a special majority of shareholders, meaning holders of shares representing 66 2/3% of those votes cast in respect of a shareholder vote addressing such matter. Those items requiring the approval of a special majority generally relate to fundamental changes with respect to our business, and include amongst others, resolutions: (i) altering certain sections of the Articles; (ii) approving an amalgamation; (iii) approving a plan of arrangement; and (iv) providing for a sale of all or substantially all of our assets.Articles and Notice ProvisionsOur Articles and our Notice include a number of provisions that could deter hostile takeovers or delay or prevent changes in control of our company, including the following:â€¢Board size. The number of directors constituting our Board is permitted to be set only by a resolution adopted by a majority vote of our entire Board. These provisions would prevent a shareholder from gaining control of our Board by increasing the size of our Board Â and filling the resulting vacancies with its own nominees. This makes it more difficult to change the composition of our Board but promotes continuity of management.â€¢Advance notice requirements for director nominations. Our Articles provide advance notice procedures for shareholders seeking to nominate candidates for election as directors at our annual meeting of shareholders. Our Articles also specify certain requirements regarding the form and content of a shareholderâ€™s notice. These provisions might preclude our shareholders from making nominations for directors at our annual meeting of shareholders if the proper procedures are not followed. We expect that these provisions might also discourage or deter a potential acquirer from conducting a solicitation of proxies to elect the acquirerâ€™s own slate of directors or otherwise attempting to obtain control of the Company.â€¢No cumulative voting. Our Articles do not provide for cumulative voting.â€¢Issuance of preferred shares. Our Board has the authority, without further action by the shareholders, to issue an unlimited number of preferred shares with rights and preferences, including voting rights, designated from time to time by our Board. The existence of authorized but unissued preferred shares would enable our Board to render more difficult or to discourage an attempt to obtain control of us by means of a merger, tender offer, proxy contest or other means.â€‹Exchange ListingThe Companyâ€™s Common Shares are listed on the NASDAQ Capital Market and the Toronto Stock Exchange, both under the symbol â€œQIPT.â€Transfer Agent and RegistrarThe transfer agent and registrar for the Companyâ€™s Common Shares is Computershare Investor Services Inc., located at 2nd Floor, 510 Burrard Street, Vancouver, British Columbia V6C 3A8.1.Other

Canadian Laws Affecting U.S. ShareholdersOther than the matters discussed below under the heading â€œTax Matters Applicable to Ownership of Our Common â€ŽSharesâ€, there are no governmental laws, decrees or regulations in Canada relating to restrictions on the export or import of capital, or affecting the remittance of interest, dividends or other payments by us to non-residents of Canada.There are no limitations specific to the rights of non-residents of Canada to hold or vote our Common Shares under the laws of British Columbia, the BCBCA, or in our Articles or Notice, other than those imposed by the Investment Canada Act (Canada) as discussed below.Non-Canadian investors who acquire a controlling interest in us may be subject to the Investment Canada Act (Canada), which governs the basis on which non-Canadians may invest in Canadian businesses. Under the Investment Canada Act (Canada), the acquisition of a majority of the voting interests of an entity (or of a majority of the undivided ownership interests in the voting common shares of an entity that is a corporation) is deemed to be an acquisition of control of that entity. The acquisition of less than a majority but one-third or more of the voting common shares of a 1615254296.4â€‹corporation (or of an equivalent undivided ownership interest in the voting common shares of the corporation) is presumed to be acquisition of control of that corporation unless it can be established that, on the acquisition, the corporation is not controlled in fact by the acquirer through the ownership of the voting common shares. The acquisition of less than one-third of the voting common shares of a corporation (or of an equivalent undivided ownership interest in the voting common shares of the corporation) is deemed not to be acquisition of control of that corporation.Tax Matters Applicable to Ownership of Our Common SharesHolders Resident in the United StatesThe following portion of this summary is applicable to a holder of our Common Shares who, for the purposes of the Income Tax Act (Canada) (the â€œTax Actâ€) and the Canada-United States Tax Convention (1980), as amended (the â€œTreatyâ€), at all relevant times, is not resident or deemed to be resident in Canada, is a resident of the United States for the purposes of the Treaty and qualifies for the full benefits thereunder, and who does not use or hold (and is not deemed to use or hold) the Companyâ€™s common shares in connection with a business carried on in Canada (a â€œU.S. Resident Holderâ€). This part of the summary is not applicable to a U.S. Resident Holder that is an insurer that carries on an insurance business in Canada.Taxation of DividendsDividends paid or credited or deemed to be paid or credited by the Company to a non-resident of Canada will generally be subject to Canadian withholding tax at the rate of 25%, subject to any applicable reduction in the rate of such withholding under an income tax treaty between Canada and the country where the holder is resident. Under the Treaty, the withholding tax rate in respect of a dividend paid to a U.S. Resident Holder that beneficially owns such dividends is generally reduced to 15%, unless the U.S. Resident Holder is a C Corporation shareholder which owns at least 10% of the voting shares of the Company at that time, in which case the withholding tax rate is reduced to 5%.Disposition of Common SharesA U.S. Resident Holder will not be subject to tax under the Tax Act in respect of any capital gain realized on the disposition of our common shares, provided that the common shares are not â€œtaxable Canadian propertyâ€ for purposes of the Tax Act. Provided that the common shares are listed on a designated stock exchange at a particular time, the common shares generally will not constitute taxable Canadian property to a U.S. Resident Holder at that time unless, at any time during the 60 month period immediately preceding that time: (i) 25% or more of the issued shares of any class or series of the Companyâ€™s capital stock were owned by any combination of (a) the U.S. Resident Holder, (b) persons with whom the U.S. Resident Holder did not deal at armâ€™s length, and (c) partnerships in which the U.S. Resident Holder or a person described in (b) holds a membership interest directly or indirectly through one or more partnerships; and (ii) more than 50% of the value of the common shares was derived, directly or indirectly, from one or any combination of (a) real or immoveable property situated in Canada, (b) Canadian resource properties, (c) timber resource properties, and (d) options in respect of, or an interest in, any such property (whether or not the property exists), all for purposes of the Tax Act. A U.S. Resident Holderâ€™s common shares can also be deemed to be taxable Canadian property in certain circumstances set out in the Tax Act.1615254296.4 EX-10.4 5 qipt-20240930xex10d4.htm EX-10.4 â€‹â€‹Exhibit 10.4CERTAIN INFORMATION CONTAINED IN THIS EXHIBIT HAS BEEN EXCLUDED FROM THIS EXHIBIT BECAUSE THE REGISTRANT HAS DETERMINED THAT IT ISÂ BOTH NOT MATERIAL AND IS THE TYPE THAT THE REGISTRANT TREATS AS PRIVATE OR CONFIDENTIAL. REDACTED INFORMATION IS INDICATED BY [***]EXECUTIVE EMPLOYMENT AGREEMENTâ€‹This Executive Employment Agreement (the â€œAgreementâ€) is entered into effective as of Commencement Date set forth below by and between PHM Services, Inc., (â€œEmployerâ€) and Gregory J. Crawford (â€œEmployeeâ€) pursuant to the following terms and conditions.1.EMPLOYMENT TERM. Commencing November 1, 2020 (â€œCommencement Dateâ€), Employer shall employ Employee in the position of Chief Executive Officer for a three-year period (â€œInitial Termâ€), unless terminated earlier pursuant to Section 3 below. Â Employeeâ€™s employment under this Agreement shall renew automatically for additional one year terms (each, a â€œRenewal Termâ€ and, together with the Initial Term, referred to herein as the â€œEmployment Termâ€) upon the expiration of the Initial Term and/or Renewal Term, as applicable thereafter, unless, either party gives the other a written notice, at least sixty (90) calendar days prior to the expiration of the Initial Term or the then Renewal Term, of its intention not to renew this Agreement and/ or any extension thereof.2.ACKNOWLEDGEMENT OF TERMS OF EMPLOYMENT.(A)Title and Reporting. Employeeâ€™s title shall be Chief Executive Officer and Employee shall report directly to the Board of Directors (the â€œBoardâ€) of Protech Home Medical Corp. Â (the â€œParentâ€).(B)Devotion of Business Time. Employee will perform the duties appropriate for the Chief Executive Officer position and other such duties, services, and responsibilities as may be assigned to Employee by the Board, and Employee may be obligated, from time to time and as business needs necessitate, to act as an officer or director of Employerâ€™s affiliates and subsidiaries (collectively, the â€œServicesâ€) and Employee agrees and acknowledges that the compensation described in Section 3 below constitutes payment-in-full for all Services performed. Employee shall at all times during the Employment Period, faithfully, with diligence and to the best of his ability, experience, and talents, perform the Services pursuant to the express and implicit terms hereof and to Employerâ€™s reasonable satisfaction. (C)Place of Performance. Employee shall perform the Services under this Agreement primarily in Wilder, Kentucky (subject to necessary travel requirements).(D)Compliance. Employee shall comply with all of Employerâ€™s rules and regulations as they are adopted and amended from time to time. Employee shall also comply with all laws, regulations, and ordinances applicable to the performance of his duties hereunder.3.COMPENSATION. As compensation for the Services provided during the Employment Period by Employee under this Agreement, Employer shall pay Employee as follows:(A)Base Salary. An annual initial base salary of $525,000.00, less applicable deductions and withholdings (the â€œBase Salaryâ€), payable biweekly or such other regular periods as Employer shall determine in accordance with Employerâ€™s normal payroll policies. The Base Salary will increase seven percent (7.0%) on each anniversary of the Commencement Date. Â â€‹â€‹â€‹(B)Bonus. In addition to Base Salary, Employee may be eligible to receive an annual, discretionary, Executive Bonus. The amount of the bonus, if any, will be contingent on the overall performance of Employer and its affiliates, as well as Employeeâ€™s performance as determined by the Board. The Executive Compensation Committee of the Board shall meet together with Employee prior to the commencement of each fiscal year to determine the specific performance targets that need to be satisfactorily achieved in the forthcoming fiscal year in order for the Employee to receive the Executive Bonus. Employee acknowledges that the fact that Employee may have received a bonus at any time does not give rise to any expectation or entitlement to receive any bonus in the future, or as to the size of any future bonus. A bonus, if any, will be paid no later than December 31 following the Fiscal Year in which it is earned. Employee will be entitled payment of a bonus if Employee has earned it and if the employee was employed at the end of the applicable Fiscal Year (September 30). Employee will not be entitled to Bonus if the employee was no longer employed or was serving out any notice given by him or by Employer to terminate employment at the end of the applicable Fiscal Year (September 30)(C)Stock based Compensation. As of the Commencement Date and on or about each anniversary date of the Commencement Date, pursuant to the Parentâ€™s stock option plan, and satisfaction of any US or Canadian securities law requirements, Employee will be either granted stock options to purchase shares of common stock of Parent (â€œOption Grantâ€) and/or restricted stock Â of the Parent (â€œRestricted Stockâ€) of a value equal to fifty percent (50.0%) of the Base Salary at the time of such grant, subject to Board approval at the board meeting on or about the respective grant date. The strike price for any Option Grant shall be the most recent market close on the day of the Board approval and such Option Grant and any Restricted Stock grant shall contain such other terms and conditions, including without limitation, the term, forfeiture, vesting schedule and acceleration provisions as determined by the Board. Notwithstanding the abovementioned, (i) all remaining unvested portions of any Option Grant shall be accelerated and will vest immediately upon a Change of Control and (ii) any remaining restrictions or forfeiture with respect to any Restricted Stock grant will immediately terminate upon a Change of Control. Â For the purposes of this Agreement, â€œChange of Controlâ€ shall mean the sale of all or substantially all the assets of the Employer and/or Parent; any merger, consolidation or acquisition of the Employer and/or Parent with, by or into another corporation, entity or person; or any change in the ownership of more than fifty percent (50%) of the voting capital stock of the Employer and/or Parent in one or more related transactions. â€‹(D)Benefits. Employee will be entitled to participate in such benefit plans as generally provided by Employer to similarly situated employees, but only to the extent provided in such plans and for so long as Employer provides or offers such plans. Employer reserves the right to modify, amend or terminate such benefit plans at any time without prior notice.(E)Paid Time Off, Holidays, and Sick Days. Employee shall be entitled to four (4) weeks paid vacation per year. Employee shall also be entitled to the following holidays: New Yearâ€™s Day, Good Friday, Memorial Day, July 4th, Labor Day, Thanksgiving Day, the day following Thanksgiving Day and Christmas Day. Employer may change company recognized holidays with advanced notice and in its sole discretion. Â Employee will receive four (4) sick days per year and may request use of sick leave in accordance with Employerâ€™s sick leave policy.2â€‹â€‹â€‹(F)Expense Reimbursement. Employer will reimburse Employee for all reasonable business expenses incurred by Employee in connection with the performance of the Services hereunder, in accordance with and subject to Employerâ€™s reimbursement policies in effect from time to time and Employerâ€™s receipt of evidence of such expenses. Employer shall provide Employee with a company credit card and for reasonable business use. Employer will also reimburse Employee for cellular phone expenses in the amount of $50.00 per pay period.(G)Vehicle. Employer shall provide Employee a company vehicle or current company vehicle allowance. Â In addition, Employee can use company credit card for fuel. If the employee opts for the company vehicle, the company will also provide for vehicle maintenance purchases upon employment. Employer reserves the right to change, vary or withdraw Employeeâ€™s car in the event Employee loses his driving license (e.g. as a result of a motoring offense).4.TERMINATION. The date upon which this Agreement, and Employeeâ€™s employment pursuant to this Agreement, terminates, for any reason whatsoever, shall be referred to herein as the â€œTermination Date.â€(A) Termination in the Event of Employeeâ€™s Death. In the event of Employeeâ€™s death during the Employment Period, the partiesâ€™ obligations under this Agreement shall immediately and automatically terminate. In such event, Employer shall pay to Employeeâ€™s estate: (1) any of the Compensation from Section 3(A) that was earned but not paid through the Termination Date;(2) a monetary amount equal to the value of any accrued, but unused, vacation vested pursuant to Section 3(D); and (3) any reimbursable expenses incurred by Employee under Section 3(E) but un-reimbursed on the Termination Date, provided that such expenses and required substantiation and documentation are submitted within ninety (90) days of the Termination Date and that such expenses are reimbursable under Employerâ€™s reimbursement policy (all of the foregoing, cumulatively, the â€œFinal Compensationâ€).(B) Termination in the Event of Employeeâ€™s Permanent Disability. In the event of Employee is deemed permanently disabled during the Employment Period, the partiesâ€™ obligations under this Agreement shall immediately and automatically terminate. For purposes of this Agreement, â€œpermanent disabilityâ€ means Employeeâ€™s incapacity due to physical or mental illness that prevents Employee from satisfactorily performing the Services on a full time basis for any one hundred eighty (180) days during the immediately preceding twelve (12)-month period. These determinations shall be made by mutual agreement of the Parties or, in the absence of mutual agreement, a physician selected by Employer or its insurers and a physician selected by Employee (or his representatives); provided, however, that if the opinion of Employerâ€™s physician and the Employeeâ€™s physician conflict, Employerâ€™s physician and the Employeeâ€™s physician shall together agree upon a third physician, whose opinion shall be binding on the Parties hereto. Upon termination of this Agreement by reason of Employeeâ€™s permanent disability, Employer shall have no further obligations to Employee, other than Employerâ€™s obligation to pay the Final Compensation.(C) Termination by Employer â€œFor Causeâ€ During Term. During the Term, Employer may terminate this Agreement â€œFor Causeâ€ upon the delivery of written notice to Employee at any time immediately upon the occurrence of any of the following events:3â€‹â€‹â€‹(i)Employeeâ€™s material breach of representations or obligations under this Agreement or Employeeâ€™s material failure to satisfactorily perform the Services, which is not cured by Employee within thirty (30) days after receiving written notice of such material breach or failure from Employer or the Board;â€‹(ii)Any act or omission by Employee which would reasonably be likely to have a material adverse effect on the business of Employer, which is not cured by Employee within thirty (30) days of receiving written notice of such act or omission from Employer, provided that any breach of Employeeâ€™s duties pursuant to Sections 5, 6, or 7 of this Agreement will be cause for immediate termination;â€‹(iii)Employeeâ€™s material misconduct, theft, dishonesty, fraud, misappropriation, embezzlement, or gross negligence; orâ€‹(iv)Employeeâ€™s conviction, guilty plea, or plea of nolo contendere for any crime that: (1) involves moral turpitude, (2) is fraud, embezzlement, larceny, forgery, bribery, theft or

dishonesty, or (3) casts doubt on Employeeâ€™s ability to perform his work or Employeeâ€™s trust, judgment, or other similar moral characteristics.â€‹Upon termination of this Contract during the Initial Term â€œFor Cause,â€ Employer shall have no further obligations to Employee, other than Employerâ€™s obligation to pay Final Compensation.â€‹(D) Termination by Employer â€œWithout Causeâ€ During the Initial Term. During the Employment Term, Employer shall have the right to, at any time, terminate this Agreement â€œWithout Causeâ€ for any or no reason. In the event of a termination of this Agreement by Employer â€œWithout Causeâ€ during the Employment Term, Employer shall pay Employee the Final Compensation as well as a severance payment equal to Employeeâ€™s Base Salary for the remaining period of the Employment Term, less applicable deductions and withholdings (the â€œSeverance Paymentâ€), upon Employeeâ€™s execution and delivery of a full release from liability to Employer (the â€œReleaseâ€); provided however, in the event of termination by Employer within the one-year period following a Change of Control (as defined above), the Severance Payment shall equal the greater of (i) the Employeeâ€™s Base Salary for the remaining Employment Term or (ii) the Employeeâ€™s then current Base Salary multiplied by two (2). Â The Severance Payment shall be paid in roughly equivalent installments throughout the remainder of the Employment Term in accordance with Employerâ€™s normal payroll practices. Â Notwithstanding the foregoing, Employee's transfer of employment to any affiliate or subsidiary of the Employer will not constitute a termination of employment under this Agreement, and will not entitle Employee to the payment of any benefits under this Section 4(D).â€‹(E) Termination by Employee With â€œGood Reasonâ€ During Term. During the Term, Employee may terminate this Agreement with â€œGood Reasonâ€ upon the delivery of written notice to Employer at any time immediately upon the occurrence of any of the following events without the prior written consent of Employee:â€‹4â€‹â€‹â€‹(i)a material reduction in the nature or scope of Employeeâ€™s responsibilities, or the assignment to Employee of duties that are materially inconsistent with Employeeâ€™s position (in each case as compared to Employeeâ€™s responsibilities, duties or position on the Commencement Date);â€‹(ii)the Companyâ€™s requiring the Executive to relocate or otherwise move from his home residence;â€‹(iii)A diminution in Employeeâ€™s Base Salary from the amount set forth in Section 3, which is not cured by Employer within thirty (30) days of receiving notice of such diminution from Employee;â€‹(iv)any failure by the Company to obtain the assumption of this Agreement by any successor or assign of the Company; orâ€‹(v)Employerâ€™s breach of any material obligation under this Agreement which is not cured by Employer within thirty (30) days of receiving notice of such breach from Employee.â€‹In the event of a termination of this Agreement by Employee with â€œGood Reasonâ€, Employer shall be obligated to pay Employee the Final Compensation as well as the Severance Payment, upon Employeeâ€™s execution and delivery of the Release. The Severance Payment shall be paid in roughly equivalent installments throughout the remainder of the Employment Term in accordance with Employerâ€™s normal payroll practices.â€‹(F) Termination by Employee Without â€œGood Reasonâ€ During the Term. Employee may terminate this Agreement during the Term without â€œGood Reasonâ€ upon providing Employer with fifteen (15) daysâ€™ notice (the â€œNotice Periodâ€). Following the expiration of the Notice Period, Employer shall not have any further obligations to Employee, other than for the Final Compensation, which shall be paid on the regularly scheduled payday following the expiration of the Notice Period. At the sole option of Employer, the Employer may accept or require Employeeâ€™s immediate resignation and waive the Notice Period. In such case, Employer shall pay Employee the Final Compensation. Such payment shall be made on the second regularly scheduled payday following Employeeâ€™s resignation.â€‹5.NON-COMPETITION. Employee acknowledges that Employer and Affiliates (as defined below) have invested substantial money and resources in establishing relationships with Clients (as defined below). Employee further acknowledges that the restrictions contained in this Section 5 are reasonable and necessary to protect Employer and Affiliates from unfair competition and that Employer and Affiliates have a protectable property interest in Clients, and that such restrictions will not deprive Employee of his ability to earn a living. Accordingly, during the Restricted Period (as defined below), Employee shall not as an individual, owner, proprietor, partner, joint venturer, shareholder, independent contractor, consultant, agent, director, officer, employee, beneficiary or in any other capacity whatsoever, either directly or indirectly, render services or advice to, accept employment with, lend Employeeâ€™s name or credit to, work for, participate in the ownership, management, operation, financing or control of an entity currently engaged in, or desiring to 5â€‹â€‹become engaged in, a Covered Service (as defined below) in the Restricted Area (as defined below). Notwithstanding the foregoing, nothing in this Agreement restricts Employee from owning less than one percent (1%) of any class of securities of such entity as a passive investor, if such securities are listed on a national securities exchange. Employee understands that this provision does not restrict Employee from accepting any employment with any entity that does not engage in a Covered Service.The following terms as used in this Section 5 and the below Section 6 shall have the meanings described below:â€‹â€œAffiliateâ€ means any entity that directly or indirectly, through one or more intermediaries or otherwise, controls, is controlled by or is under common control with Employer, where "control" means the ability to direct management or policies through the ownership of voting securities, by contract or otherwise.â€‹â€œClientâ€ means any individual, corporation, limited liability company, partnership, business or other entity, whether for-profit or not-for-profit (i) that is a business entity or individual with whom Employer or an Affiliate has contracted or negotiated or to whom Employer or an Affiliate has provided Covered Services during the course of Employeeâ€™s employment; (ii) who refers patients to Employer or an Affiliate; (iii) who provides diagnostic services to or on behalf of Employer or an Affiliate during the course of Employeeâ€™s employment; (iv) insurance companies, health care providers and such health care providerâ€™s insurance companies who have a contractual or other relationship with, or makes payments to, Employer or an Affiliate, or (v) who is a customer of Employer or an Affiliate during the course of Employeeâ€™s employment or becomes a prospective customer to whom Employer or an Affiliate has within the last twelve months of Employeeâ€™s employment with Employer has had direct and substantive communications regarding the sale or provision of health care equipment, supplies, and services.â€œCovered Servicesâ€ means (i) the sale or provision of health care equipment, supplies, and services for sleep apnea sufferers, chronic respiratory failure patients, oxygen therapy patients, and the provision of respiratory support services through the use of state of the art specialized medical equipment and highly trained respiratory therapists; (ii) the sale or provision of other products or services offered or provided by Employer or an Affiliate.â€œRestricted Periodâ€ means the Employment Period and a period of one (1) year following the Termination Date for any reason whatsoever.â€‹6.NON-SOLICITATION. Employee acknowledges that the restrictions contained this Â Section 6 of the Agreement are reasonable and necessary to protect Employer from unfair competition, and that Employer has a protectable property interest in its Clients and its Employees, and that such restrictions will not deprive Employee of the ability to earn a living. Employee agrees that during the Restricted Period, Employee shall not, either directly or indirectly: (i) solicit the services, or attempt to solicit the services, of, or hire, any employee of Employer or an Affiliate to be employed by or to perform services on behalf of any other person or entity (provided, however, that nothing in this Section 6 shall prohibit the use of a general solicitation in a publication or by 6â€‹â€‹â€‹other means) or (ii) solicit or attempt to solicit any Client in order to provide any Covered Service to such Client.â€‹7.CONFIDENTIALITY AND RETURN OF MATERIALS. Employer shall furnish Employee with Confidential Information related to Employer and/or its affiliates and subsidiaries during Employeeâ€™s employment. Employee acknowledges that this Confidential Information is furnished for the purpose of enabling Employee to provide the Services to the Employer. During the Employment Period and after the Termination Date: (i) Employee shall hold all Confidential Information in strict confidence and take all reasonable precautions to prevent its inadvertent disclosure to any unauthorized person; (ii) Employee shall not, directly or indirectly, use, disclose, or make available to any other person or entity any of the Confidential Information, other than as specifically required by law, regulation, subpoena or court order or in the proper performance of Employeeâ€™s duties; and (iii) Employee shall not use the Confidential Information to solicit, induce, recruit, seek or enter into a relationship with, or seek to interfere or adversely affect Employerâ€™s relationship with any of its Clients or employees. Upon the termination of Employee's employment for any reason or upon Employerâ€™s request at any time, Employee shall immediately return to Employer all of Employerâ€™s property, including, but not limited to, mobile phone, personal digital assistant (PDA), keys, pass cards, credit cards, confidential or proprietary lists (including, but not limited to, customer, supplier, licensor, and client lists), rolodexes, tapes, laptop computer, software, computer files, marketing and sales materials, and any other property, record, document, or piece of equipment belonging to Employer. Employee will not (i) retain any copies of Employerâ€™s property, including any copies existing in electronic form, which are in Employee's possession, custody, or control (even if they reside on a personal device or email account), or (ii) destroy, delete, or alter any property of Employer, including, but not limited to, any files stored electronically, without Employerâ€™s prior written consent.â€‹â€œConfidential Information,â€ as used in this Section 7, means, but is not necessarily limited to, any information relating to the business or affairs of Employer and any Affiliate, which may include, in whole or part, information concerning: accounts, sales, sales volume, sales methods, sales proposals, Clients, prospect lists, manuals, formulae, products, processes, methods, financial information or data, business and financial strategies, methods or practices, patients or customers of Employer or any of its subsidiaries, pricing data or lists, business plans, financial models, compositions, ideas, improvements, inventions, research, computer programs, computer related information or data, system documentation, software products, patented products, copyrighted information, know-how and operating methods and any other trade secret or proprietary information developed, owned, possessed or used by Employer. â€œConfidential Informationâ€ shall not include information that: (i) is or becomes generally available to the public other than as a result of a disclosure of such information by Employee; or (ii) is or becomes available to Employee on a non-confidential basis from a source other than Employer, any of its subsidiaries or their respective representatives and Clients and such source is not bound by a confidentiality agreement with, or other obligation of secrecy to, the Employer or any of its subsidiaries.8.REMEDIES. Employee acknowledges and agrees that if Employee breaches any of the provisions of Sections 5, 6, or 7 of this Agreement, Employer may suffer immediate and irreparable harm for which monetary damages alone will not be a sufficient remedy, and that, in addition to all other remedies that Employer may have, Employer shall be entitled to seek injunctive relief, 7â€‹â€‹â€‹specific performance, and any other form of equitable relief to remedy a breach or threatened breach of this Agreement and to enforce the provisions of this Agreement without the need to post bond. The existence of this right shall not preclude or otherwise limit the applicability or exercise of any other rights and remedies which Employer may have at law or in equity. In any action or proceeding brought by a party to enforce this Agreement, the prevailing party shall be entitled to recover the costs and expenses incurred (including, but not limited to, legal fees and expenses incurred by the prevailing party).â€‹If Employee violates the noncompetition and/or non-solicitation covenants of this Agreement and Employer brings legal action for injunctive or other relief, then Employer will not be deprived of the benefit of the full Restricted Period, as a result of the time involved in obtaining the relief. Accordingly, Employee agrees that the regularly scheduled expiration date of such Restricted Period will be extended by the same amount of time that Employee is determined to have violated such covenant.â€‹It is further agreed that Sections 5, 6, or 7 of this Agreement will be regarded as divisible, and if any part of such covenant is declared invalid, unenforceable, or void as to time, area or scope of activities, a court with appropriate jurisdiction shall be authorized to rewrite, substitute, and enforce provisions which are valid; and the validity and enforceability of this Agreement as modified will not be affected.â€‹9.GOVERNING LAW. This Agreement is made under and shall be construed according to the laws of the Commonwealth of Kentucky. All disputes which in any manner arise out of or relate to this Agreement or the subject matter thereof shall be resolved exclusively by arbitration in accordance with the provisions of this Section 9. A Party may commence arbitration by sending a written demand for arbitration to the other Parties. However, such demand shall not be effective unless it sets forth in detail the nature of the controversy, the dollar amount involved, if any, the remedies sought, and attached to such demand is a copy of this subsection.â€‹(A)There shall be one arbitrator. If the Parties shall fail to select a mutually acceptable arbitrator within 10 days after the demand for arbitration is mailed, then the Parties stipulate to arbitration before a single arbitrator sitting on the panel of the American Arbitration Association (â€œAAAâ€), and selected in the sole discretion of the AAA administrator.â€‹(B)The Parties shall share all costs of arbitration equally, except that the prevailing Party shall be entitled to reimbursement by the other Party of such Partyâ€™s attorneysâ€™ fees and costs and any arbitration fees and expenses incurred in connection with the arbitration hereunder.â€‹(C)The substantive law of the State of Kentucky shall be applied by the arbitrator.â€‹(D)Arbitration shall take place in Covington, Kentucky, unless the Parties otherwise agree in writing. As soon as reasonably practicable, a hearing with respect to the dispute or matter to be resolved shall be conducted by the arbitrator. As soon as reasonably practicable thereafter, the arbitrator shall arrive at a final decision, which shall be reduced to writing, signed by the arbitrator and mailed to each of the Parties and their legal counsel.â€‹8â€‹â€‹â€‹(E)All decisions of the arbitrator shall be final, binding and conclusive on the Parties and shall constitute the only method of resolving disputes or matters subject to arbitration pursuant to this Agreement. The arbitrator or a court of appropriate jurisdiction may issue a writ of execution to enforce the arbitratorâ€™s judgment.â€‹(F)Notwithstanding anything to the contrary in this Agreement, claims for emergency or preliminary or permanent injunctive relief may be brought in, and decided by, a state or federal court located in Kenton County, Kentucky.â€‹10.AMENDMENT. This Agreement shall not be modified, amended, rescinded, canceled, or waived in whole or in part, except by written amendment authorized by the Board and executed by Employee.â€‹11.WAIVER. The waiver by either party of a breach or violation of any term or provision of this Agreement shall

not operate nor be construed as a waiver of any subsequent breach or violation.â€‹12.NOTICES. All notices and other communications hereunder shall be in writing and shall be deemed received if delivered personally or by commercial delivery service, or mailed by registered or certified mail (return receipt requested) or sent via facsimile or e-mail (with confirmation of receipt) to the Parties at the following address (or at such other address for a Party as shall be specified by like notice):â€‹If to Employer:PHM Services, Inc. 1019 Towne Dr. Wilder, KY 41076â€‹With a copy to:Katz Teller255 E. Fifth Street, Suite 2400Cincinnati, Ohio 45202Attn: John R. Gierl, Esq.â€‹If to Employee:Greg Crawford [***]â€‹â€‹With a copy to:[to be supplied]â€‹â€‹13.ENTIRE AGREEMENT, BINDING EFFECT. This Agreement constitutes the entire agreement between the Parties concerning the subject matter thereof. No oral statements or prior written material not specifically incorporated herein shall be of any force and effect, and no changes in or additions to this Agreement shall be recognized unless incorporated herein by written amendment, such amendment to become effective on the date stipulated therein. Employee acknowledges and represents that, in executing this Agreement, he did not rely, and has not relied, on any communications, promises, statements, inducements, or representation(s), oral or written, by Employer, except as expressly contained in this Agreement. This Agreement supersedes in its 9â€‹â€‹â€‹entirety that certain Employment Agreement dated April 9, 2018 by and between Employer and Employee. â€‹14.THIRD-PARTY BENEFICIARIES. This Agreement will not confer any rights or remedies upon any person or entity other than the Employer and Employee, and their respective successors and permitted assigns.â€‹15.ASSIGNMENT AND SUBCONTRACTORS. Employee shall not assign this Agreement or subcontract any work required to be performed by it without the prior written consent of Employer.â€‹16.SEVERABILITY. If any provision or provisions of this Agreement shall be held to be invalid, illegal, or unenforceable for any reason whatsoever, (i) the validity, legality and unenforceability of the remaining provisions of this Agreement (including without limitation, all portions of any paragraphs of this Agreement containing any such provision held to be invalid, illegal or unenforceable, that are not themselves invalid, illegal or unenforceable), shall not in any way be affected or impaired thereby, and (ii) such provision or provisions held to be invalid, illegal or unenforceable shall be limited or modified in its or their application to the minimum extent necessary to avoid such invalidity, illegality or unenforceability, and, as so limited or modified, such provision or provisions and the balance of this Agreement shall be enforceable in accordance with their terms.â€‹17.COUNTERPARTS. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original. The Parties agree that a fully executed photocopy of this Agreement, and signature transmitted by PDF or other electronic means, shall be valid as an original.â€‹â€‹[Signature Page Follows]â€‹â€‹â€‹10â€‹â€‹â€‹IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed on the date written below.â€‹â€‹PHM SERVICES, INC.â€‹â€‹By:â€‹ â€‹ Name: Title:Employee:â€‹â€‹â€‹ â€‹ â€‹GREG CRAWFORDâ€‹â€‹[Signature Page â€“ Executive Employment Agreement] EX-10.5 6 qipt-20240930xex10d5.htm EX-10.5 â€‹Exhibit 10.5â€‹CERTAIN INFORMATION CONTAINED IN THIS EXHIBIT HAS BEEN EXCLUDED FROM THIS EXHIBIT BECAUSE THE REGISTRANT HAS DETERMINED THAT IT ISÂ BOTH NOT MATERIAL AND IS THE TYPE THAT THE REGISTRANT TREATS AS PRIVATE OR CONFIDENTIAL. REDACTED INFORMATION IS INDICATED BY [***]â€‹EXECUTIVE EMPLOYMENT AGREEMENTâ€‹This Executive Employment Agreement (the â€œAgreementâ€) is entered into effective as of Commencement Date set forth below by and between PHM Services, Inc., (â€œEmployerâ€) and Hardik Mehta (â€œEmployeeâ€) pursuant to the following terms and conditions.1.EMPLOYMENT TERM. Commencing November 1, 2020 (â€œCommencement Dateâ€), Employer shall employ Employee in the position of Chief Executive Officer for a three-year period (â€œInitial Termâ€), unless terminated earlier pursuant to Section 3 below. Â Employeeâ€™s employment under this Agreement shall renew automatically for additional one year terms (each, a â€œRenewal Termâ€ and, together with the Initial Term, referred to herein as the â€œEmployment Termâ€) upon the expiration of the Initial Term and/or Renewal Term, as applicable thereafter, unless, either party gives the other a written notice, at least sixty (90) calendar days prior to the expiration of the Initial Term or the then Renewal Term, of its intention not to renew this Agreement and/ or any extension thereof.2.ACKNOWLEDGEMENT OF TERMS OF EMPLOYMENT.(A)Title and Reporting. Employeeâ€™s title shall be Chief Financial Officer and Employee shall report directly to the Chief Executive Officer (the â€œCEOâ€) of Protech Home Medical Corp. Â (the â€œParentâ€).(B)Devotion of Business Time. Employee will perform the duties appropriate for the Chief Executive Officer position and other such duties, services, and responsibilities as may be assigned to Employee by the Board, and Employee may be obligated, from time to time and as business needs necessitate, to act as an officer or director of Employerâ€™s affiliates and subsidiaries (collectively, the â€œServicesâ€) and Employee agrees and acknowledges that the compensation described in Section 3 below constitutes payment-in-full for all Services performed. Employee shall at all times during the Employment Period, faithfully, with diligence and to the best of his ability, experience, and talents, perform the Services pursuant to the express and implicit terms hereof and to Employerâ€™s reasonable satisfaction. (C)Place of Performance. Employee shall perform the Services under this Agreement primarily in Wilder, Kentucky (subject to necessary travel requirements).(D)Compliance. Employee shall comply with all of Employerâ€™s rules and regulations as they are adopted and amended from time to time. Employee shall also comply with all laws, regulations, and ordinances applicable to the performance of his duties hereunder.3.COMPENSATION. As compensation for the Services provided during the Employment Period by Employee under this Agreement, Employer shall pay Employee as follows:(A)Base Salary. An annual initial base salary of $445,000.00, less applicable deductions and withholdings (the â€œBase Salaryâ€), payable biweekly or such other regular periods â€‹as Employer shall determine in accordance with Employerâ€™s normal payroll policies. The Base Salary will increase seven percent (7.0%) on each anniversary of the Commencement Date. Â â€‹(B)Bonus. In addition to Base Salary, Employee may be eligible to receive an annual, discretionary, Executive Bonus. The amount of the bonus, if any, will be contingent on the overall performance of Employer and its affiliates, as well as Employeeâ€™s performance as determined by the Board. The Executive Compensation Committee of the Board shall meet together with Employee prior to the commencement of each fiscal year to determine the specific performance targets that need to be satisfactorily achieved in the forthcoming fiscal year in order for the Employee to receive the Executive Bonus. Employee acknowledges that the fact that Employee may have received a bonus at any time does not give rise to any expectation or entitlement to receive any bonus in the future, or as to the size of any future bonus. A bonus, if any, will be paid no later than December 31 following the Fiscal Year in which it is earned. Employee will be entitled payment of a bonus if Employee has earned it and if the employee was employed at the end of the applicable Fiscal Year (September 30). Employee will not be entitled to Bonus if the employee was no longer employed or was serving out any notice given by him or by Employer to terminate employment at the end of the applicable Fiscal Year (September 30)(C)Stock based Compensation. As of the Commencement Date and on or about each anniversary date of the Commencement Date, pursuant to the Parentâ€™s stock option plan, and satisfaction of any US or Canadian securities law requirements, Employee will be either granted stock options to purchase shares of common stock of Parent (â€œOption Grantâ€) and/or restricted stock Â of the Parent (â€œRestricted Stockâ€) of a value equal to fifty percent (50.0%) of the Base Salary at the time of such grant, subject to Board approval at the board meeting on or about the respective grant date. The strike price for any Option Grant shall be the most recent market close on the day of the Board approval and such Option Grant and any Restricted Stock grant shall contain such other terms and conditions, including without limitation, the term, forfeiture, vesting schedule and acceleration provisions as determined by the Board. Notwithstanding the abovementioned, (i) all remaining unvested portions of any Option Grant shall be accelerated and will vest immediately upon a Change of Control and (ii) any remaining restrictions or forfeiture with respect to any Restricted Stock grant will immediately terminate upon a Change of Control. Â For the purposes of this Agreement, â€œChange of Controlâ€ shall mean the sale of all or substantially all the assets of the Employer and/or Parent; any merger, consolidation or acquisition of the Employer and/or Parent with, by or into another corporation, entity or person; or any change in the ownership of more than fifty percent (50%) of the voting capital stock of the Employer and/or Parent in one or more related transactions. â€‹(D)Benefits. Employee will be entitled to participate in such benefit plans as generally provided by Employer to similarly situated employees, but only to the extent provided in such plans and for so long as Employer provides or offers such plans. Employer reserves the right to modify, amend or terminate such benefit plans at any time without prior notice.(E)Paid Time Off, Holidays, and Sick Days. Employee shall be entitled to four (4) weeks paid vacation per year. Employee shall also be entitled to the following holidays: New Yearâ€™s Day, Good Friday, Memorial Day, July 4th, Labor Day, Thanksgiving Day, the day following Thanksgiving Day and Christmas Day. Employer may change company recognized 2â€‹â€‹holidays with advanced notice and in its sole discretion. Â Employee will receive four (4) sick days per year and may request use of sick leave in accordance with Employerâ€™s sick leave policy.(F)Expense Reimbursement. Employer will reimburse Employee for all reasonable business expenses incurred by Employee in connection with the performance of the Services hereunder, in accordance with and subject to Employerâ€™s reimbursement policies in effect from time to time and Employerâ€™s receipt of evidence of such expenses. Employer shall provide Employee with a company credit card and for reasonable business use. Employer will also reimburse Employee for cellular phone expenses in the amount of $50.00 per pay period.(G)Vehicle. Employer shall provide Employee a company vehicle or current company vehicle allowance. Â In addition, Employee can use company credit card for fuel. If the employee opts for the company vehicle, the company will also provide for vehicle maintenance purchases upon employment. Employer reserves the right to change, vary or withdraw Employeeâ€™s car in the event Employee loses his driving license (e.g. as a result of a motoring offense).4.TERMINATION. The date upon which this Agreement, and Employeeâ€™s employment pursuant to this Agreement, terminates, for any reason whatsoever, shall be referred to herein as the â€œTermination Date.â€(A) Termination in the Event of Employeeâ€™s Death. In the event of Employeeâ€™s death during the Employment Period, the partiesâ€™ obligations under this Agreement shall immediately and automatically terminate. In such event, Employer shall pay to Employeeâ€™s estate: (1) any of the Compensation from Section 3(A) that was earned but not paid through the Termination Date;(2) a monetary amount equal to the value of any accrued, but unused, vacation vested pursuant to Section 3(D); and (3) any reimbursable expenses incurred by Employee under Section 3(E) but un-reimbursed on the Termination Date, provided that such expenses and required substantiation and documentation are submitted within ninety (90) days of the Termination Date and that such expenses are reimbursable under Employerâ€™s reimbursement policy (all of the foregoing, cumulatively, the â€œFinal Compensationâ€).(B) Termination in the Event of Employeeâ€™s Permanent Disability. In the event of Employee is deemed permanently disabled during the Employment Period, the partiesâ€™ obligations under this Agreement shall immediately and automatically terminate. For purposes of this Agreement, â€œpermanent disabilityâ€ means Employeeâ€™s incapacity due to physical or mental illness that prevents Employee from satisfactorily performing the Services on a full time basis for any one hundred eighty (180) days during the immediately preceding twelve (12)-month period. These determinations shall be made by mutual agreement of the Parties or, in the absence of mutual agreement, a physician selected by Employer or its insurers and a physician selected by Employee (or his representatives); provided, however, that if the opinion of Employerâ€™s physician and the Employeeâ€™s physician conflict, Employerâ€™s physician and the Employeeâ€™s physician shall together agree upon a third physician, whose opinion shall be binding on the Parties hereto. Upon termination of this Agreement by reason of Employeeâ€™s permanent disability, Employer shall have no further obligations to Employee, other than Employerâ€™s obligation to pay the Final Compensation.3â€‹â€‹â€‹(C) Termination by Employer â€œFor Causeâ€ During Term. During the Term, Employer may terminate this Agreement â€œFor Causeâ€ upon the delivery of written notice to Employee at any time immediately upon the occurrence of any of the following events:(i)Employeeâ€™s material breach of representations or obligations under this Agreement or Employeeâ€™s material failure to satisfactorily perform the Services, which is not cured by Employee within thirty (30) days after receiving written notice of such material breach or failure from Employer or the Board;â€‹(ii)Any act or omission by Employee which would reasonably be likely to have a material adverse effect on the business of Employer, which is not cured by Employee within thirty (30) days of receiving written notice of such act or omission from Employer, provided that any breach of Employeeâ€™s duties pursuant to Sections 5, 6, or 7 of this Agreement will be cause for immediate termination;â€‹(iii)Employeeâ€™s material misconduct, theft, dishonesty, fraud, misappropriation, embezzlement, or gross negligence; orâ€‹(iv)Employeeâ€™s conviction, guilty plea, or plea of nolo contendere for any crime that: (1) involves moral turpitude, (2) is fraud, embezzlement, larceny, forgery, bribery, theft or dishonesty, or (3) casts doubt on Employeeâ€™s ability to perform his work or Employeeâ€™s trust, judgment, or other similar moral characteristics.â€‹Upon termination of this Contract during the Initial Term â€œFor Cause,â€ Employer shall have no further obligations to Employee, other than Employerâ€™s obligation to pay Final Compensation.â€‹(D) Termination by Employer â€œWithout Causeâ€ During the Initial Term. During the Employment Term, Employer shall have the right to, at any time, terminate this Agreement â€œWithout Causeâ€ for any or no reason. In the event of a termination of this Agreement by Employer â€œWithout Causeâ€ during the Employment Term, Employer shall pay Employee the Final Compensation as well as a severance payment equal to Employeeâ€™s Base Salary for the remaining period of the Employment Term, less applicable deductions and withholdings (the â€œSeverance Paymentâ€), upon Employeeâ€™s execution and delivery of a full release from liability to Employer (the â€œReleaseâ€); provided however, in the event of termination by Employer within the one-year period following a Change of Control (as defined above), the Severance Payment shall equal the greater of (i) the Employeeâ€™s Base Salary for the remaining Employment Term or (ii) the

Employeeâ€™s then current Base Salary multiplied by two (2). Â The Severance Payment shall be paid in roughly equivalent installments throughout the remainder of the Employment Term in accordance with Employerâ€™s normal payroll practices. Â Notwithstanding the foregoing, Employee's transfer of employment to any affiliate or subsidiary of the Employer will not constitute a termination of employment under this Agreement, and will not entitle Employee to the payment of any benefits under this Section 4(D).â€‹(E) Termination by Employee With â€œGood Reasonâ€ During Term. During the Term, Employee may terminate this Agreement with â€œGood Reasonâ€ upon the delivery of written notice 4â€‹â€‹to Employer at any time immediately upon the occurrence of any of the following events without the prior written consent of Employee:â€‹(i)a material reduction in the nature or scope of Employeeâ€™s responsibilities, or the assignment to Employee of duties that are materially inconsistent with Employeeâ€™s position (in each case as compared to Employeeâ€™s responsibilities, duties or position on the Commencement Date);â€‹(ii)the Companyâ€™s requiring the Executive to relocate or otherwise move from his home residence;â€‹(iii)A diminution in Employeeâ€™s Base Salary from the amount set forth in Section 3, which is not cured by Employer within thirty (30) days of receiving notice of such diminution from Employee;â€‹(iv)any failure by the Company to obtain the assumption of this Agreement by any successor or assign of the Company; orâ€‹(v)Employerâ€™s breach of any material obligation under this Agreement which is not cured by Employer within thirty (30) days of receiving notice of such breach from Employee.â€‹In the event of a termination of this Agreement by Employee with â€œGood Reasonâ€, Employer shall be obligated to pay Employee the Final Compensation as well as the Severance Payment, upon Employeeâ€™s execution and delivery of the Release. The Severance Payment shall be paid in roughly equivalent installments throughout the remainder of the Employment Term in accordance with Employerâ€™s normal payroll practices.â€‹(F) Termination by Employee Without â€œGood Reasonâ€ During the Term. Employee may terminate this Agreement during the Term without â€œGood Reasonâ€ upon providing Employer with fifteen (15) daysâ€™ notice (the â€œNotice Periodâ€). Following the expiration of the Notice Period, Employer shall not have any further obligations to Employee, other than for the Final Compensation, which shall be paid on the regularly scheduled payday following the expiration of the Notice Period. At the sole option of Employer, the Employer may accept or require Employeeâ€™s immediate resignation and waive the Notice Period. In such case, Employer shall pay Employee the Final Compensation. Such payment shall be made on the second regularly scheduled payday following Employeeâ€™s resignation.â€‹5.NON-COMPETITION. Employee acknowledges that Employer and Affiliates (as defined below) have invested substantial money and resources in establishing relationships with Clients (as defined below). Employee further acknowledges that the restrictions contained in this Section 5 are reasonable and necessary to protect Employer and Affiliates from unfair competition and that Employer and Affiliates have a protectable property interest in Clients, and that such restrictions will not deprive Employee of his ability to earn a living. Accordingly, during the Restricted Period (as defined below), Employee shall not as an individual, owner, proprietor, partner, joint venturer, shareholder, independent contractor, consultant, agent, director, officer, employee, beneficiary or 5â€‹â€‹in any other capacity whatsoever, either directly or indirectly, render services or advice to, accept employment with, lend Employeeâ€™s name or credit to, work for, participate in the ownership, management, operation, financing or control of an entity currently engaged in, or desiring to become engaged in, a Covered Service (as defined below) in the Restricted Area (as defined below). Notwithstanding the foregoing, nothing in this Agreement restricts Employee from owning less than one percent (1%) of any class of securities of such entity as a passive investor, if such securities are listed on a national securities exchange. Employee understands that this provision does not restrict Employee from accepting any employment with any entity that does not engage in a Covered Service.The following terms as used in this Section 5 and the below Section 6 shall have the meanings described below:â€‹â€œAffiliateâ€ means any entity that directly or indirectly, through one or more intermediaries or otherwise, controls, is controlled by or is under common control with Employer, where "control" means the ability to direct management or policies through the ownership of voting securities, by contract or otherwise.â€‹â€œClientâ€ means any individual, corporation, limited liability company, partnership, business or other entity, whether for-profit or not-for-profit (i) that is a business entity or individual with whom Employer or an Affiliate has contracted or negotiated or to whom Employer or an Affiliate has provided Covered Services during the course of Employeeâ€™s employment; (ii) who refers patients to Employer or an Affiliate; (iii) who provides diagnostic services to or on behalf of Employer or an Affiliate during the course of Employeeâ€™s employment; (iv) insurance companies, health care providers and such health care providerâ€™s insurance companies who have a contractual or other relationship with, or makes payments to, Employer or an Affiliate, or (v) who is a customer of Employer or an Affiliate during the course of Employeeâ€™s employment or becomes a prospective customer to whom Employer or an Affiliate has within the last twelve months of Employeeâ€™s employment with Employer has had direct and substantive communications regarding the sale or provision of health care equipment, supplies, and services.â€œCovered Servicesâ€ means (i) the sale or provision of health care equipment, supplies, and services for sleep apnea sufferers, chronic respiratory failure patients, oxygen therapy patients, and the provision of respiratory support services through the use of state of the art specialized medical equipment and highly trained respiratory therapists; (ii) the sale or provision of other products or services offered or provided by Employer or an Affiliate.â€œRestricted Periodâ€ means the Employment Period and a period of one (1) year following the Termination Date for any reason whatsoever.â€‹6.NON-SOLICITATION. Employee acknowledges that the restrictions contained this Â Section 6 of the Agreement are reasonable and necessary to protect Employer from unfair competition, and that Employer has a protectable property interest in its Clients and its Employees, and that such restrictions will not deprive Employee of the ability to earn a living. Employee agrees that during the Restricted Period, Employee shall not, either directly or indirectly: (i) solicit the services, or attempt to solicit the services, of, or hire, any employee of Employer or an Affiliate to 6â€‹â€‹be employed by or to perform services on behalf of any other person or entity (provided, however, that nothing in this Section 6 shall prohibit the use of a general solicitation in a publication or by other means) or (ii) solicit or attempt to solicit any Client in order to provide any Covered Service to such Client.â€‹7.CONFIDENTIALITY AND RETURN OF MATERIALS. Employer shall furnish Employee with Confidential Information related to Employer and/or its affiliates and subsidiaries during Employeeâ€™s employment. Employee acknowledges that this Confidential Information is furnished for the purpose of enabling Employee to provide the Services to the Employer. During the Employment Period and after the Termination Date: (i) Employee shall hold all Confidential Information in strict confidence and take all reasonable precautions to prevent its inadvertent disclosure to any unauthorized person; (ii) Employee shall not, directly or indirectly, use, disclose, or make available to any other person or entity any of the Confidential Information, other than as specifically required by law, regulation, subpoena or court order or in the proper performance of Employeeâ€™s duties; and (iii) Employee shall not use the Confidential Information to solicit, induce, recruit, seek or enter into a relationship with, or seek to interfere or adversely affect Employerâ€™s relationship with any of its Clients or employees. Upon the termination of Employee's employment for any reason or upon Employerâ€™s request at any time, Employee shall immediately return to Employer all of Employerâ€™s property, including, but not limited to, mobile phone, personal digital assistant (PDA), keys, pass cards, credit cards, confidential or proprietary lists (including, but not limited to, customer, supplier, licensor, and client lists), rolodexes, tapes, laptop computer, software, computer files, marketing and sales materials, and any other property, record, document, or piece of equipment belonging to Employer. Employee will not (i) retain any copies of Employerâ€™s property, including any copies existing in electronic form, which are in Employee's possession, custody, or control (even if they reside on a personal device or email account), or (ii) destroy, delete, or alter any property of Employer, including, but not limited to, any files stored electronically, without Employerâ€™s prior written consent.â€‹â€œConfidential Information,â€ as used in this Section 7, means, but is not necessarily limited to, any information relating to the business or affairs of Employer and any Affiliate, which may include, in whole or part, information concerning: accounts, sales, sales volume, sales methods, sales proposals, Clients, prospect lists, manuals, formulae, products, processes, methods, financial information or data, business and financial strategies, methods or practices, patients or customers of Employer or any of its subsidiaries, pricing data or lists, business plans, financial models, compositions, ideas, improvements, inventions, research, computer programs, computer related information or data, system documentation, software products, patented products, copyrighted information, know-how and operating methods and any other trade secret or proprietary information developed, owned, possessed or used by Employer. â€œConfidential Informationâ€ shall not include information that: (i) is or becomes generally available to the public other than as a result of a disclosure of such information by Employee; or (ii) is or becomes available to Employee on a non-confidential basis from a source other than Employer, any of its subsidiaries or their respective representatives and Clients and such source is not bound by a confidentiality agreement with, or other obligation of secrecy to, the Employer or any of its subsidiaries.8.REMEDIES. Employee acknowledges and agrees that if Employee breaches any of the provisions of Sections 5, 6, or 7 of this Agreement, Employer may suffer immediate and irreparable 7â€‹â€‹harm for which monetary damages alone will not be a sufficient remedy, and that, in addition to all other remedies that Employer may have, Employer shall be entitled to seek injunctive relief, specific performance, and any other form of equitable relief to remedy a breach or threatened breach of this Agreement and to enforce the provisions of this Agreement without the need to post bond. The existence of this right shall not preclude or otherwise limit the applicability or exercise of any other rights and remedies which Employer may have at law or in equity. In any action or proceeding brought by a party to enforce this Agreement, the prevailing party shall be entitled to recover the costs and expenses incurred (including, but not limited to, legal fees and expenses incurred by the prevailing party).â€‹If Employee violates the noncompetition and/or non-solicitation covenants of this Agreement and Employer brings legal action for injunctive or other relief, then Employer will not be deprived of the benefit of the full Restricted Period, as a result of the time involved in obtaining the relief. Accordingly, Employee agrees that the regularly scheduled expiration date of such Restricted Period will be extended by the same amount of time that Employee is determined to have violated such covenant.â€‹It is further agreed that Sections 5, 6, or 7 of this Agreement will be regarded as divisible, and if any part of such covenant is declared invalid, unenforceable, or void as to time, area or scope of activities, a court with appropriate jurisdiction shall be authorized to rewrite, substitute, and enforce provisions which are valid; and the validity and enforceability of this Agreement as modified will not be affected.â€‹9.GOVERNING LAW. This Agreement is made under and shall be construed according to the laws of the Commonwealth of Kentucky. All disputes which in any manner arise out of or relate to this Agreement or the subject matter thereof shall be resolved exclusively by arbitration in accordance with the provisions of this Section 9. A Party may commence arbitration by sending a written demand for arbitration to the other Parties. However, such demand shall not be effective unless it sets forth in detail the nature of the controversy, the dollar amount involved, if any, the remedies sought, and attached to such demand is a copy of this subsection.â€‹(A)There shall be one arbitrator. If the Parties shall fail to select a mutually acceptable arbitrator within 10 days after the demand for arbitration is mailed, then the Parties stipulate to arbitration before a single arbitrator sitting on the panel of the American Arbitration Association (â€œAAAâ€), and selected in the sole discretion of the AAA administrator.â€‹(B)The Parties shall share all costs of arbitration equally, except that the prevailing Party shall be entitled to reimbursement by the other Party of such Partyâ€™s attorneysâ€™ fees and costs and any arbitration fees and expenses incurred in connection with the arbitration hereunder.â€‹(C)The substantive law of the State of Kentucky shall be applied by the arbitrator.â€‹(D)Arbitration shall take place in Covington, Kentucky, unless the Parties otherwise agree in writing. As soon as reasonably practicable, a hearing with respect to the dispute or matter to be resolved shall be conducted by the arbitrator. As soon as reasonably practicable thereafter, the arbitrator shall arrive at a final decision, which shall be reduced to writing, signed by the arbitrator and mailed to each of the Parties and their legal counsel.8â€‹â€‹â€‹(E)All decisions of the arbitrator shall be final, binding and conclusive on the Parties and shall constitute the only method of resolving disputes or matters subject to arbitration pursuant to this Agreement. The arbitrator or a court of appropriate jurisdiction may issue a writ of execution to enforce the arbitratorâ€™s judgment.â€‹(F)Notwithstanding anything to the contrary in this Agreement, claims for emergency or preliminary or permanent injunctive relief may be brought in, and decided by, a state or federal court located in Kenton County, Kentucky.â€‹10.AMENDMENT. This Agreement shall not be modified, amended, rescinded, canceled, or waived in whole or in part, except by written amendment authorized by the Board and executed by Employee.â€‹11.WAIVER. The waiver by either party of a breach or violation of any term or provision of this Agreement shall not operate nor be construed as a waiver of any subsequent breach or violation.â€‹12.NOTICES. All notices and other communications hereunder shall be in writing and shall be deemed received if delivered personally or by commercial delivery service, or mailed by registered or certified mail (return receipt requested) or sent via facsimile or e-mail (with confirmation of receipt) to the Parties at the following address (or at such other address for a Party as shall be specified by like notice):â€‹If to Employer:PHM Services, Inc. 1019 Towne Dr. Wilder, KY 41076â€‹With a copy to:Katz Teller255 E. Fifth Street, Suite 2400Cincinnati, Ohio 45202Attn: John R. Gierl, Esq.â€‹If to Employee:Hardik Mehta [***]â€‹â€‹With a copy to:[to be supplied]â€‹â€‹13.ENTIRE AGREEMENT, BINDING EFFECT. This Agreement constitutes the entire agreement between the Parties concerning the subject matter thereof. No oral statements or prior written material not specifically incorporated herein shall be of any force and effect, and no changes in or additions to this Agreement shall be recognized unless incorporated herein by written amendment, such amendment to become effective on the date stipulated therein. Employee acknowledges and represents that, in executing this Agreement, he did not rely, and has not relied, 9â€‹â€‹on any communications, promises,

statements, inducements, or representation(s), oral or written, by Employer, except as expressly contained in this Agreement. This Agreement supersedes in its entirety that certain Employment Agreement dated April 9, 2018 by and between Employer and Employee. â€‹14.THIRD-PARTY BENEFICIARIES. This Agreement will not confer any rights or remedies upon any person or entity other than the Employer and Employee, and their respective successors and permitted assigns.â€‹15.ASSIGNMENT AND SUBCONTRACTORS. Employee shall not assign this Agreement or subcontract any work required to be performed by it without the prior written consent of Employer.â€‹16.SEVERABILITY. If any provision or provisions of this Agreement shall be held to be invalid, illegal, or unenforceable for any reason whatsoever, (i) the validity, legality and unenforceability of the remaining provisions of this Agreement (including without limitation, all portions of any paragraphs of this Agreement containing any such provision held to be invalid, illegal or unenforceable, that are not themselves invalid, illegal or unenforceable), shall not in any way be affected or impaired thereby, and (ii) such provision or provisions held to be invalid, illegal or unenforceable shall be limited or modified in its or their application to the minimum extent necessary to avoid such invalidity, illegality or unenforceability, and, as so limited or modified, such provision or provisions and the balance of this Agreement shall be enforceable in accordance with their terms.â€‹17.COUNTERPARTS. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original. The Parties agree that a fully executed photocopy of this Agreement, and signature transmitted by PDF or other electronic means, shall be valid as an original.â€‹â€‹[Signature Page Follows]â€‹â€‹â€‹10â€‹â€‹IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed on the date written below.â€‹â€‹PHM SERVICES, INC.â€‹â€‹â€‹By:â€‹ â€‹ Name: Title:Employee:â€‹â€‹â€‹ â€‹ â€‹Hardik Mehtaâ€‹â€‹[Signature Page â€“ Executive Employment Agreement] EX-10.8(1) 7 qipt-20240930xex10d81.htm EX-10.8(1) Exhibit 10.8.1â€‹QUIPT HOME MEDICAL CORP.STOCK OPTION AGREEMENTâ€‹Quipt Home Medical Corp. (the â€œCompanyâ€) has granted to the Participant named in the Notice of Grant of Stock Option (the â€œGrant Noticeâ€) to which this Stock Option Agreement (the â€œOption Agreementâ€) is attached an option (the â€œOptionâ€) to purchase certain common shares in the capital of the Company (the â€œCommon Sharesâ€) upon the terms and conditions set forth in the Grant Notice and this Option Agreement. The Option has been granted pursuant to and shall in all respects be subject to the terms and conditions of the Quipt Home Medical Corp. 2024 Equity Incentive Plan â€Ž (the â€œPlanâ€), as amended to the Date of Grant, the provisions of which are incorporated herein by reference. By signing the Grant Notice, the Participant: (a)Â acknowledges receipt of, and represents that the Participant has read and is familiar with, the Grant Notice, this Option Agreement, the Plan and a prospectus for the Plan prepared in connection with the registration with the Securities and Exchange Commission of shares issuable pursuant to the Option (the â€œPlan Prospectusâ€), (b)Â accepts the Option subject to all of the terms and conditions of the Grant Notice, this Option Agreement and the Plan, and (c)Â agrees to accept as binding, conclusive and final all decisions or interpretations of the Committee upon any questions arising under the Grant Notice, this Option Agreement or the Plan.1.Definitions and Construction.1.1Definitions. Unless otherwise defined herein, capitalized terms shall have the meanings assigned to such terms in the Grant Notice or the Plan.1.2Construction. Captions and titles contained herein are for convenience only and shall not affect the meaning or interpretation of any provision of this Option Agreement. Except when otherwise indicated by the context, the singular shall include the plural and the plural shall include the singular. Use of the term â€œorâ€ is not intended to be exclusive, unless the context clearly requires otherwise.â€‹2.Tax Consequences - U.S. Participants.The entirety of this Section 2 only applies in the event that the Participant â€Žconstitutes a U.S. Participant. â€Žâ€‹2.1Tax Status of Option. This Option is intended to have the tax status designated in the Grant Notice.(a)Incentive Stock Option. If the Grant Notice so designates, this Option is intended to be an Incentive Stock Option within the meaning of SectionÂ 422(b) of the Code, but the Company does not represent or warrant that this Option qualifies as such. The Participant should consult with the Participantâ€™s own tax advisor regarding the tax effects of this Option and the requirements necessary to obtain favorable income tax treatment under SectionÂ 422 of the Code, including, but not limited to, holding period requirements. (NOTE TO PARTICIPANT: If the Option is exercised more than three (3) months after the date on which you cease to be an Employee (other than by reason of your death or permanent and total disability as defined in SectionÂ 22(e)(3) of the Code), the Option will be treated as a Nonstatutory Stock Option and not as an Incentive Stock Option to the extent required by SectionÂ 422 of the Code.)(b)Nonstatutory Stock Option. If the Grant Notice so designates, this Option is intended to be a Nonstatutory Stock Option and shall not be treated as an Incentive Stock Option within the meaning of SectionÂ 422(b) of the Code.â€‹â€‹2.2ISO Fair Market Value Limitation. If the Grant Notice designates this Option as an Incentive Stock Option, then to the extent that the Option (together with all Incentive Stock Options granted to the Participant under all stock option plans of the Participating Company Group, including the Plan) becomes exercisable for the first time during any calendar year for shares having a Fair Market Value greater than US$100,000, the portion of such options which exceeds such amount will be treated as Nonstatutory Stock Options. For purposes of this SectionÂ 2.2, options designated as Incentive Stock Options are taken into account in the order in which they were granted, and the Fair Market Value of stock is determined as of the time the option with respect to such stock is granted. If the Code is amended to provide for a different limitation from that set forth in this SectionÂ 2.2, such different limitation shall be deemed incorporated herein effective as of the date required or permitted by such amendment to the Code. If the Option is treated as an Incentive Stock Option in part and as a Nonstatutory Stock Option in part by reason of the limitation set forth in this SectionÂ 2.2, the Participant may designate which portion of such Option the Participant is exercising. In the absence of such designation, the Participant shall be deemed to have exercised the Incentive Stock Option portion of the Option first. Separate certificates representing each such portion shall be issued upon the exercise of the Option. (NOTE TO PARTICIPANT: If the aggregate Exercise Price of the Option (that is, the Exercise Price multiplied by the Number of Option Shares) plus the aggregate exercise price of any other Incentive Stock Options you hold (whether granted pursuant to the Plan or any other stock option plan of the Participating Company Group) is greater than US$100,000, you should contact the Chief Financial Officer of the Company to ascertain whether the entire Option qualifies as an Incentive Stock Option.)3.Administration.All questions of interpretation concerning the Grant Notice, this Option Agreement, the Plan or any other form of agreement or other document employed by the Company in the administration of the Plan or the Option shall be determined by the Committee. All such determinations by the Committee shall be final, binding and conclusive upon all persons having an interest in the Option, unless fraudulent or made in bad faith. Any and all actions, decisions and determinations taken or made by the Committee in the exercise of its discretion pursuant to the Plan or the Option or other agreement thereunder (other than determining questions of interpretation pursuant to the preceding sentence) shall be final, binding and conclusive upon all persons having an interest in the Option. Any Officer shall have the authority to act on behalf of the Company with respect to any matter, right, obligation, or election which is the responsibility of or which is allocated to the Company herein, provided the Officer has apparent authority with respect to such matter, right, obligation, or election.4.Exercise of the Option.4.1Right to Exercise. Except as otherwise provided herein, the Option shall be exercisable prior to the termination of the Option (as provided in SectionÂ 6) in an amount not to exceed the number of Vested Shares less the number of shares previously acquired upon exercise of the Option. In no event shall the Option be exercisable for more shares than the Number of Option Shares, as adjusted pursuant to SectionÂ 9.4.2Method of Exercise. Exercise of the Option shall be by means of electronic or written notice (the â€œExercise Noticeâ€) in a form authorized by the Company. An electronic Exercise Notice must be digitally signed or authenticated by the Participant in such manner as required by the notice and transmitted to the Company or an authorized representative of the Company (including a third-party administrator designated by the Company). In the event that the Participant is not authorized or is unable to provide an electronic Exercise Notice, the Option shall be exercised by a written Exercise Notice addressed to the Company, which shall be signed by the Participant and delivered in person, by certified or registered mail, return receipt requested, by confirmed electronic transmission, or by such other means as - 2 -â€‹â€‹the Company may permit, to the Company, or an authorized representative of the Company (including a third-party administrator designated by the Company). Each Exercise Notice, whether electronic or written, must state the Participantâ€™s election to exercise the Option, the number of whole Common Shares for which the Option is being exercised and such other representations and agreements as to the Participantâ€™s investment intent with respect to such shares as may be required pursuant to the provisions of this Option Agreement. Further, each Exercise Notice must be received by the Company prior to the termination of the Option as set forth in SectionÂ 6 and must be accompanied by full payment of the aggregate Exercise Price for the number of Common Shares being purchased. The Option shall be deemed to be exercised upon receipt by the Company of such electronic or written Exercise Notice and the aggregate Exercise Price.4.3Payment of Exercise Price.(a)Forms of Consideration Authorized. Except as otherwise provided below, payment of the aggregate Exercise Price for the number of Common Shares for which the Option is being exercised shall be made (i)Â by check or in cash equivalent; (ii)Â if permitted by the Company and subject to the limitations contained in SectionÂ 4.3(b), by means of (1)Â a Cashless Exercise, (2)Â a Net-Exercise, (3) Surrender, or (4)Â by such other consideration as may be approved by the Committee from time to time to the extent â€Žpermitted by Applicable Lawâ€Ž; or (iii)Â by any combination of the foregoing.(b)Limitations on Forms of Consideration. The Company reserves, at any and all times, the right, in the Companyâ€™s sole and absolute discretion, to establish, decline to approve or terminate any program or procedure providing for payment of the Exercise Price through any of the means described below, including with respect to the Participant notwithstanding that such program or procedures may be available to others.(i)Cashless Exercise. A â€œCashless Exerciseâ€ means the delivery of a properly executed Exercise Notice together with irrevocable instructions to a broker in a form acceptable to the Company providing for the assignment to the Company of the proceeds of a sale or loan with respect to Common Shares acquired upon the exercise of the Option in an amount not less than the aggregate Exercise Price for such shares (including, without limitation, through an exercise complying with the provisions of RegulationÂ T as promulgated from time to time by the Board of Governors of the Federal Reserve System).(ii)Net-Exercise. A â€œNet-Exerciseâ€ means the delivery of a properly executed Exercise Notice electing a procedure pursuant to which (1)Â the Company will reduce the number of shares otherwise issuable to the Participant upon the exercise of the Option by the largest whole number of shares having a Fair Market Value that does not exceed the aggregate Exercise Price for the shares with respect to which the Option is exercised, and (2)Â the Participant shall pay to the Company in cash the remaining balance of such aggregate Exercise Price not satisfied by such reduction in the number of whole shares to be issued. Following a Net-Exercise, the number of shares remaining subject to the Option, if any, shall be reduced by the sum of (1)Â the net number of shares issued to the Participant upon such exercise, and (2)Â the number of shares deducted by the Company for payment of the aggregate Exercise Price.(iii)Surrender. A â€œSurrenderâ€ means the surrendering of an Option with delivery of a properly endorsed Surrender Notice to the Company, pursuant to which the Participant indicates an election to receive a cash payment equal to the difference, per Option surrendered, between the Exercise Price and the Fair Market Value of the underlying shares, which Surrender Notice is subject to acceptance by the Board in its sole discretion, and provided that arrangements satisfactory to the Company have been made to pay any applicable withholding taxes.- 3 -â€‹â€‹4.4Tax Withholding.(a)In General. At the time the Option is exercised, in whole or in part, or at any time thereafter as requested by a Participating Company, the Participant hereby authorizes withholding from payroll and any other amounts payable to the Participant, and otherwise agrees to make adequate provision for (including by means of a Cashless Exercise to the extent permitted by the Company), any sums required to satisfy the federal, provincial, state, local and foreign tax (including any social insurance) withholding obligations of the Participating Company Group, if any, which arise in connection with the Option. The Company shall have no obligation to deliver Common Shares until the tax withholding obligations of the Participating Company Group have been satisfied by the Participant.(b)Withholding in Shares. The Company shall have the right, but not the obligation, to require the Participant to satisfy all or any portion of a Participating Companyâ€™s tax withholding obligations upon exercise of the Option by deducting from the Common Shares otherwise issuable to the Participant upon such exercise a number of whole shares having a Fair Market Value, as determined by the Company as of the date of exercise, not in excess of the amount of such tax withholding obligations determined by the applicable minimum statutory withholding rates if required to avoid liability classification of the Option under the accounting principles adopted and used by the Company from time to time. Â 4.5Beneficial Ownership of Shares; Certificate Registration. The Participant hereby authorizes the Company, in its sole discretion, to deposit for the benefit of the Participant with any broker with which the Participant has an account relationship of which the Company has notice any or all shares acquired by the Participant pursuant to the exercise of the Option. Except as provided by the preceding sentence, a certificate or direct registration statement (DRS) for the shares as to which the Option is exercised shall be registered in the name of the Participant, or, if applicable, in the names of the heirs of the Participant.4.6Restrictions on Grant of the Option and Issuance of Shares. The grant of the Option and the issuance of Common Shares upon exercise of the Option shall be subject to compliance with all applicable requirements of federal, provincial, state or foreign law with respect to such securities. The Option may not be exercised if the issuance of Common Shares upon exercise would constitute a violation of any applicable federal, provincial, state or foreign securities laws or other law or regulations or the requirements of any stock exchange or market system upon which the Common Shares may then be listed. In addition, the Option may not be exercised unless (i)Â a registration statement under the Securities Act shall at the time of

exercise of the Option be in effect with respect to the shares issuable upon exercise of the Option, or (ii)Â in the opinion of legal counsel to the Company, the shares issuable upon exercise of the Option may be issued in accordance with the terms of an applicable exemption from the registration requirements of the Securities Act. THE PARTICIPANT IS CAUTIONED THAT THE OPTION MAY NOT BE EXERCISED UNLESS THE FOREGOING CONDITIONS ARE SATISFIED. ACCORDINGLY, THE PARTICIPANT MAY NOT BE ABLE TO EXERCISE THE OPTION WHEN DESIRED EVEN THOUGH THE OPTION IS VESTED. The inability of the Company to obtain from any regulatory body having jurisdiction the authority, if any, deemed by the Companyâ€™s legal counsel to be necessary to the lawful issuance and sale of any shares subject to the Option shall relieve the Company of any liability in respect of the failure to issue or sell such shares as to which such requisite authority shall not have been obtained. As a condition to the exercise of the Option, the Company may require the Participant to satisfy any qualifications that may be necessary or appropriate, to evidence compliance with any applicable law or regulation and to make any representation or warranty with respect thereto as may be requested by the Company.- 4 -â€‹â€‹4.7Fractional Shares. The Company shall not be required to issue fractional shares upon the exercise of the Option.5.Nontransferability of the Option.During the lifetime of the Participant, the Option shall be exercisable only by the Participant or the Participantâ€™s guardian or legal representative. The Option shall not be subject in any manner to anticipation, alienation, sale, exchange, transfer, assignment, pledge, encumbrance, or garnishment by creditors of the Participant or the Participantâ€™s beneficiary, except transfer by will or by the laws of descent and distribution. Following the death of the Participant, the Option, to the extent provided in SectionÂ 7, may be exercised by the Participantâ€™s legal representative or by any person empowered to do so under the deceased Participantâ€™s will or under the then applicable laws of descent and distribution.6.Termination of the Option.The Option shall terminate and may no longer be exercised after the first to occur of (a)Â the close of business on the Option Expiration Date, (b)Â the close of business on the last date for exercising the Option following termination of the Participantâ€™s Service as described in SectionÂ 7, or (c)Â a Change in Control to the extent provided in SectionÂ 8.7.Effect of Termination of Service.7.1Option Exercisability. The Option shall terminate immediately upon the Participantâ€™s termination of Service to the extent that it is then unvested and shall be exercisable after the Participantâ€™s termination of Service to the extent it is then vested only during the applicable time period as determined below and thereafter shall terminate.(a)Disability. If the Participantâ€™s Service terminates because of the Disability of the Participant, the Option, to the extent unexercised and exercisable for Vested Shares on the date on which the Participantâ€™s Service terminated, may be exercised by the Participant (or the Participantâ€™s guardian or legal representative) at any time prior to the expiration of twelve (12) months after the date on which the Participantâ€™s Service terminated, but in any event no later than the Option Expiration Date.(b)Death. If the Participantâ€™s Service terminates because of the death of the Participant, the Option, to the extent unexercised and exercisable for Vested Shares on the date on which the Participantâ€™s Service terminated, may be exercised by the Participantâ€™s legal representative or other person who acquired the right to exercise the Option by reason of the Participantâ€™s death at any time prior to the expiration of twelve (12) months after the date on which the Participantâ€™s Service terminated, but in any event no later than the Option Expiration Date. The Participantâ€™s Service shall be deemed to have terminated on account of death if the Participant dies within three (3) months after the Participantâ€™s termination of Service.(c)Termination for Cause. Notwithstanding any other provision of this Option Agreement to the contrary, if the Participantâ€™s Service is terminated for Cause or if, following the Participantâ€™s termination of Service and during any period in which the Option otherwise would remain exercisable, the Participant engages in any act that would constitute Cause, the Option shall terminate in its entirety and cease to be exercisable immediately upon such termination of Service or act.(d)Other Termination of Service. If the Participantâ€™s Service terminates for any reason, except Disability, death or Cause, the Option, to the extent unexercised and exercisable for Vested Shares by the Participant on the date on which the Participantâ€™s Service terminated, may be exercised by - 5 -â€‹â€‹the Participant at any time prior to the expiration of thirty (30) days after the date on which the Participantâ€™s Service terminated, but in any event no later than the Option Expiration Date.7.2Extension if Exercise Prevented by Law. Notwithstanding the foregoing, other than termination of the Participantâ€™s Service for Cause and subject to compliance with Applicable Law, if the exercise of the Option within the applicable time periods set forth in SectionÂ 7.1 is prevented by the provisions of SectionÂ 4.6, the Option shall remain exercisable until the later of (a)Â thirty (30) days after the date such exercise first would no longer be prevented by such provisions, or (b)Â the end of the applicable time period under SectionÂ 7.1, but in any event no later than the Option Expiration Date. 7.3Black-Out Period Extension for Canadian Participants. If the Participant is a Canadian Participant, then, notwithstanding any provision of the Option Agreement to the contrary, should the Option Expiration Date fall within a Black-Out Period, such Option Expiration Date shall be â€Žautomatically extended without any â€Žfurther act or formality to that date which is the 10th business day â€Žafter the end of the Black-Out Period, and such â€Žâ€Ž10th business day shall be considered the expiration date of the Option for all purposes under the Plan and this Option Agreement, provided that the automatic extension of the Option Expiration Date will not be permitted where the Participant or the Company is subject to a cease trade order (or similar order under applicable securities laws) in respect of the Companyâ€™s securities.â€Ž8.Effect of Change in Control.In the event of a Change in Control, the Option shall be subject to the definitive agreement entered into by the Company in connection with the Change in Control. Except to the extent that the Committee determines to cancel the award in accordance with Section 13(d) of the Plan or cash out the Option in accordance with SectionÂ 13.1(e) of the Plan, the surviving, continuing, successor, or purchasing entity or parent thereof, as the case may be (the â€œAcquirorâ€), may, without the consent of the Participant, assume or continue in full force and effect the Companyâ€™s rights and obligations under all or any portion of the Option or substitute for all or any portion of the Option a substantially equivalent option for the Acquirorâ€™s stock. For purposes of this Section, the Option or any portion thereof shall be deemed assumed if, following the Change in Control, the Option confers the right to receive, subject to the terms and conditions of the Plan and this Option Agreement, for each Common Share subject to such portion of the Option immediately prior to the Change in Control, the consideration (whether stock, cash, other securities or property or a combination thereof) to which a holder of a Common Share on the effective date of the Change in Control was entitled (and if holders were offered a choice of consideration, the type of consideration chosen by the holders of a majority of the outstanding Common Shares); provided, however, that if such consideration is not solely common stock of the Acquiror, the Committee may provide for the consideration to be received upon the exercise of the Option, for each Common Share subject to the Option, to consist solely of common stock of the Acquiror equal in Fair Market Value to the per share consideration received by holders of Common Shares pursuant to the Change in Control; provided further that the Committee may, in its discretion, determine that an Option shall or shall not be subject to the same post-closing purchase price adjustments, escrow terms, offset rights, holdback terms, earnouts and similar conditions as the other holders of the Common Shares, subject to any limitations or reductions as may be necessary to comply with Section 409A or Section 424 of the Code. The Option shall terminate and cease to be outstanding effective as of the time of consummation of the Change in Control to the extent that the Option is neither assumed or continued by the Acquiror in connection with the Change in Control nor exercised as of the time of the Change in Control.9.Adjustments for Changes in Capital Structure.Subject to any required action by the shareholders of the Company, and, in the â€Žcase of a U.S. Participant, the requirements of Sections 409A and 424 of the Code, in each case, to the extent - 6 -â€‹â€‹applicable, in the event of any change in the Common Shares effected without receipt of consideration by the Company, whether through merger, consolidation, reorganization, reincorporation, recapitalization, reclassification, stock dividend, stock split, reverse stock split, split-up, split-off, spin-off, combination of shares, exchange of shares, or similar change in the capital structure of the Company, or in the event of payment of a dividend or distribution to the shareholders of the Company in a form other than Common Shares (excepting normal cash dividends) that has a material effect on the Fair Market Value of Common Shares, appropriate and proportionate adjustments shall be made in the number, Exercise Price and kind of shares subject to the Option, in order to prevent dilution or enlargement of the Participantâ€™s rights under the Option. For purposes of the foregoing, conversion of any convertible securities of the Company shall not be treated as â€œeffected without receipt of consideration by the Company.â€ Any fractional share resulting from an adjustment pursuant to this Section shall be rounded down to the nearest whole number and the Exercise Price shall be rounded up to the nearest whole cent. In no event may the Exercise Price be decreased to an amount less than the par value, if any, of the stock subject to the Option. The Committee in its sole discretion, may also make such adjustments in the terms of the Option to reflect, or related to, such changes in the capital structure of the Company or distributions as it deems appropriate. All adjustments pursuant to this Section shall be determined by the Committee, and its determination shall be final, binding and conclusive.10.Rights as a Shareholder, Director, Employee or Service Provider.The Participant shall have no rights as a shareholder with respect to any shares covered by the Option until the date of the issuance of the shares for which the Option has been exercised (as evidenced by the appropriate entry on the books of the Company or of a duly authorized transfer agent of the Company). No adjustment shall be made for dividends, distributions or other rights for which the record date is prior to the date the shares are issued, except as provided in SectionÂ 9. If the Participant is an Employee, the Participant understands and acknowledges that, except as â€Žotherwise provided in a separate, written employment agreement between a Participating â€ŽCompany and the Participant, the Participantâ€™s employment is for no specified term and, in the â€Žcase of a U.S. Participant, is â€œat willâ€. Â Nothing in this Option Agreement shall confer upon the â€ŽParticipant any right to continue in the Service of a Participating Company or interfere in any â€Žway with any right of the Participating Company Group to terminate the Participantâ€™s Service as a Director, an Employee or Service Provider, as the case may be, at any time. If the Participant is a Canadian Participant, the Participantâ€™s participation in the Plan is â€Žâ€Žâ€œvoluntaryâ€, in the sense that the â€ŽParticipant is not â€Žrequired to purchase or participate in the Plan â€Žwith the expectation of (i) â€Žemployment or continued â€Žemployment, in the case that the Participant â€Žthat is an Employee, (ii) appointment, employment, â€Žcontinued appointment or continued â€Žemployment, in â€Žthe case that the Participant that is an Officer, or (iii) engagement or â€Žcontinued â€Žengagement, in the case that the Participant â€Žthat is a Service Provider.â€Ž11.Notice of Sales Upon Disqualifying Disposition.11.1The Participant shall dispose of the shares acquired pursuant to the Option only in accordance with the provisions of this Option Agreement. 11.2In addition, if the Grant Notice designates this Option as an Incentive Stock Option, the Participant shall (a) promptly notify the Chief Financial Officer of the Company if the Participant disposes of any of the shares acquired pursuant to the Option within one (1) year after the date the Participant exercises all or part of the Option or within two (2) years after the Date of Grant and (b) provide the Company with a description of the circumstances of such disposition. Until such time as the Participant disposes of such shares in a manner consistent with the provisions of this Option Agreement, unless otherwise expressly authorized by the Company, the Participant shall hold all shares acquired pursuant to the Option in the Participantâ€™s name (and not in the name of any nominee) for the one-year - 7 -â€‹â€‹period immediately after the exercise of the Option and the two-year period immediately after Date of Grant. At any time during the one-year or two-year periods set forth above, the Company may place a legend on any certificate representing shares acquired pursuant to the Option requesting the transfer agent for the Companyâ€™s stock to notify the Company of any such transfers. The obligation of the Participant to notify the Company of any such transfer shall continue notwithstanding that a legend has been placed on the certificate pursuant to the preceding sentence. In no case may this Option be designated as an Incentive Stock Options if the Participant is a Canadian Participant.12.Legends.The Company may at any time place legends referencing any applicable federal, provincial, state or foreign securities law restrictions on all certificates representing Common Shares subject to the provisions of this Option Agreement. The Participant shall, at the request of the Company, promptly present to the Company any and all certificates representing shares acquired pursuant to the Option in the possession of the Participant in order to carry out the provisions of this Section. In the event that the Participant is a U.S. Participant, unless otherwise specified by the Company, legends placed on such certificates may include, but shall not be limited to, the following:â€œTHE SHARES EVIDENCED BY THIS CERTIFICATE WERE ISSUED BY THE CORPORATION TO THE REGISTERED HOLDER UPON EXERCISE OF AN INCENTIVE STOCK OPTION AS DEFINED IN SECTIONÂ 422 OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED (â€œISOâ€). IN ORDER TO OBTAIN THE PREFERENTIAL TAX TREATMENT AFFORDED TO ISOs, THE SHARES SHOULD NOT BE TRANSFERRED WITHIN ONE (1) YEAR AFTER THE DATE THE PARTICIPANT EXERCISES ALL OR PART OF THE OPTION NOR WITHIN TWO (2) YEARS AFTER THE DATE OF GRANT. SHOULD THE REGISTERED HOLDER ELECT TO TRANSFER ANY OF THE SHARES PRIOR TO THIS DATE AND FOREGO ISO TAX TREATMENT, THE TRANSFER AGENT FOR THE SHARES SHALL NOTIFY THE CORPORATION IMMEDIATELY. THE REGISTERED HOLDER SHALL HOLD ALL SHARES PURCHASED UNDER THE INCENTIVE STOCK OPTION IN THE REGISTERED HOLDERâ€™S NAME (AND NOT IN THE NAME OF ANY NOMINEE) PRIOR TO THIS DATE OR UNTIL TRANSFERRED AS DESCRIBED ABOVE.â€13.Miscellaneous Provisions.13.1Termination or Amendment. The Committee may terminate or amend the Plan or the Option at any time; provided, however, that except as provided in SectionÂ 8 in connection with a Change in Control, no such termination or amendment may have a materially adverse effect on the Option or any unexercised portion thereof without the consent of the Participant unless such termination or amendment is necessary to comply with any applicable law or government regulation. No

amendment or addition to this Option Agreement shall be effective unless in writing.13.2Further Instruments. The parties hereto agree to execute such further instruments and to take such further action as may reasonably be necessary to carry out the intent of this Option Agreement.13.3Binding Effect. This Option Agreement shall inure to the benefit of the successors and assigns of the Company and, subject to the restrictions on transfer set forth herein, be binding upon the Participant and the Participantâ€™s heirs, executors, administrators, successors and assigns.- 8 -â€‹â€‹13.4Delivery of Documents and Notices. Any document relating to participation in the Plan or any notice required or permitted hereunder shall be given in writing and shall be deemed effectively given (except to the extent that this Option Agreement provides for effectiveness only upon actual receipt of such notice) upon personal delivery, electronic delivery at the e-mail address, if any, provided for the Participant by a Participating Company, or upon deposit in the U.S. Post Office or foreign postal service, by registered or certified mail, or with a nationally recognized overnight courier service, with postage and fees prepaid, addressed to the other party at the address of such party set forth in the Grant Notice or at such other address as such party may designate in writing from time to time to the other party.(a)Description of Electronic Delivery and Signature. The Plan documents, which may include but do not necessarily include: the Plan, the Grant Notice, this Option Agreement, the Plan Prospectus, and any reports of the Company provided generally to the Companyâ€™s shareholders, may be delivered to the Participant electronically. In addition, if permitted by the Company, the Participant may deliver electronically the Grant Notice and Exercise Notice called for by SectionÂ 4.2 to the Company or to such third party involved in administering the Plan as the Company may designate from time to time. Such means of electronic delivery may include but do not necessarily include the delivery of a link to a Company intranet or the Internet site of a third party involved in administering the Plan, the delivery of the document via e-mail or such other means of electronic delivery specified by the Company. Any and all such documents and notices may be electronically signed.(b)Consent to Electronic Delivery and Signature. The Participant acknowledges that the Participant has read SectionÂ 13.4(a) of this Option Agreement and consents to the electronic delivery of the Plan documents and, if permitted by the Company, the delivery of the Grant Notice and Exercise Notice, as described in SectionÂ 13.4(a). The Participant agrees that any and all such documents requiring a signature may be electronically signed and that such electronic signature shall have the same effect as handwritten signature for the purposes of validity, enforceability and admissibility. The Participant acknowledges that he or she may receive from the Company a paper copy of any documents delivered electronically at no cost to the Participant by contacting the Company by telephone or in writing. The Participant further acknowledges that the Participant will be provided with a paper copy of any documents if the attempted electronic delivery of such documents fails. Similarly, the Participant understands that the Participant must provide the Company or any designated third party administrator with a paper copy of any documents if the attempted electronic delivery of such documents fails. The Participant may revoke his or her consent to the electronic delivery of documents described in SectionÂ 13.4(a) or may change the electronic mail address to which such documents are to be delivered (if the Participant has provided an electronic mail address) at any time by notifying the Company of such revoked consent or revised e-mail address by telephone, postal service or electronic mail. Finally, the Participant understands that he or she is not required to consent to electronic delivery of documents described in SectionÂ 13.4(a).13.5Integrated Agreement. The Grant Notice, this Option Agreement and the Plan shall constitute the entire understanding and agreement of the Participant and the Participating Company Group with respect to the subject matter contained herein and supersede any prior agreements, understandings, restrictions, representations, or warranties among the Participant and the Participating Company Group with respect to such subject matter. To the extent contemplated herein, the provisions of the Grant Notice, the Option Agreement and the Plan shall survive any exercise of the Option and shall remain in full force and effect.13.6Applicable Law. Except to the extent governed by applicable United States, this Option Agreement shall be governed by the laws of the Province of British Columbia and the federal laws of Canada, without regard to their conflict of law rules.- 9 -â€‹â€‹13.7Counterparts. The Grant Notice may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.- 10 -â€‹ EX-10.8(2) 8 qipt-20240930xex10d82.htm EX-10.8(2) Exhibit 10.8.2â€‹QUIPT HOME MEDICAL CORP.RESTRICTED SHARE UNITS AGREEMENTâ€‹Quipt Home Medical Corp. has granted to the Participant named in the Notice of Grant of Restricted Share Units (the â€œGrant Noticeâ€) to which this Restricted Share Units Agreement (the â€œAgreementâ€) is attached an Award consisting of Restricted Share Units (each a â€œUnitâ€) subject to the terms and conditions set forth in the Grant Notice and this Agreement. Â The Award has been granted pursuant to and shall in all respects be subject to the terms and conditions of the Quipt Home Medical Corp. 2024 Equity Incentive Plan (the â€œPlanâ€), as amended to the Date of Grant, the provisions of which are incorporated herein by reference. Â By signing the Grant Notice, the Participant: (a)Â acknowledges receipt of and represents that the Participant has read and is familiar with the Grant Notice, this Agreement, the Plan and a prospectus for the Plan prepared in connection with the registration with the Securities and Exchange Commission of the common shares in the capital of the Company (the â€œCommon Sharesâ€) issuable pursuant to the Award (the â€œPlan Prospectusâ€), (b)Â accepts the Award subject to all of the terms and conditions of the Grant Notice, this Agreement and the Plan and (c)Â agrees to accept as binding, conclusive and final all decisions or interpretations of the Committee upon any questions arising under the Grant Notice, this Agreement or the Plan.1.Definitions and Construction.1.1Definitions. Â Unless otherwise defined herein, capitalized terms shall have the meanings assigned to such terms in the Grant Notice or the Plan.1.2Construction. Â Captions and titles contained herein are for convenience only and shall not affect the meaning or interpretation of any provision of this Agreement. Â Except when otherwise indicated by the context, the singular shall include the plural and the plural shall include the singular. Â Use of the term â€œorâ€ is not intended to be exclusive, unless the context clearly requires otherwise.2.Administration.All questions of interpretation concerning the Grant Notice, this Agreement, the Plan or any other form of agreement or other document employed by the Company in the administration of the Plan or the Award shall be determined by the Committee. Â All such determinations by the Committee shall be final, binding and conclusive upon all persons having an interest in the Award, unless fraudulent or made in bad faith. Â Any and all actions, decisions and determinations taken or made by the Committee in the exercise of its discretion pursuant to the Plan or the Award or other agreement thereunder (other than determining questions of interpretation pursuant to the preceding sentence) shall be final, binding and conclusive upon all persons having an interest in the Award. Â Any Officer shall have the authority to act on behalf of the Company with respect to any matter, right, obligation, or election which is the responsibility of or which is allocated to the Company herein, provided the Officer has apparent authority with respect to such matter, right, obligation, or election.â€‹â€‹â€‹3.The Award.3.1Grant of Units. Â On the Date of Grant, the Participant shall acquire, subject to the provisions of this Agreement, the Total Number of Units set forth in the Grant Notice, subject to adjustment as provided in SectionÂ 9. Â Each Unit represents a right to receive on a date determined in accordance with the Grant Notice and this Agreement one (1) Common Share.3.2No Monetary Payment Required. Â The Participant is not required to make any monetary payment (other than applicable tax withholding, if any) as a condition to receiving the Units or Common Shares issued upon settlement of the Units, the consideration for which shall be past services actually rendered or future services to be rendered to a Participating Company or for its benefit. Â Notwithstanding the foregoing, if required by applicable law, the Participant shall furnish consideration in the form of cash or past services rendered to a Participating Company or for its benefit having a value not less than the Fair Market Value of the Common Shares issued upon settlement of the Units.4.Vesting of Units.Units acquired pursuant to this Agreement shall become Vested Units as provided in the Grant Notice. Â For purposes of determining the number of Vested Units following an Ownership Change Event, credited Service shall include all Service with any corporation which is a Participating Company at the time the Service is rendered, whether or not such corporation is a Participating Company both before and after the Ownership Change Event. Notwithstanding anything to the contrary contained herein or in the Grant Notice, Units granted to a Canadian Participant for the purposes of the Tax Act must be settled no later than December 15th of the third calendar year following the year in which the Participant rendered Service resulting in the granting of such Units.5.Company Reacquisition Right.5.1Grant of Company Reacquisition Right. Â In the event that the Participantâ€™s Service terminates for any reason or no reason, with or without cause, the Participant shall forfeit and the Company shall automatically reacquire all Units which are not, as of the time of such termination (as determined and interpreted in accordance with the Plan), Vested Units (â€œUnvested Unitsâ€), and the Participant shall not be entitled to any payment therefor (the â€œCompany Reacquisition Rightâ€). Notwithstanding anything to the contrary set forth herein or in the Plan, any Units that remain subject to Vesting Conditions on the date which is twelve (12) months following termination for any reason shall automatically expire and be of no further force or effect.5.2Ownership Change Event, Non-Cash Dividends, Distributions and Adjustments. Â Upon the occurrence of an Ownership Change Event, a dividend or distribution to the shareholders of the Company paid in Common Shares or other property, or any other adjustment upon a change in the capital structure of the Company as described in SectionÂ 9, any and all new, substituted or additional securities or other property (other than regular, periodic cash dividends paid on Stock pursuant to the Companyâ€™s dividend policy) to which the Participant is entitled by reason of the Participantâ€™s ownership of Unvested Units shall be immediately subject to the Company Reacquisition Right and included in the terms â€œUnitsâ€ and â€œUnvested Unitsâ€ for 2â€‹â€‹all purposes of the Company Reacquisition Right with the same force and effect as the Unvested Units immediately prior to the Ownership Change Event, dividend, distribution or adjustment, as the case may be. Â For purposes of determining the number of Vested Units following an Ownership Change Event, dividend, distribution or adjustment, credited Service shall include all Service with any corporation which is a Participating Company at the time the Service is rendered, whether or not such corporation is a Participating Company both before and after any such event.6.Settlement of the Award.6.1Issuance of Common Shares. Â Subject to the provisions of SectionÂ 6.3, the Company shall issue to the Participant on the Settlement Date with respect to each Vested Unit to be settled on such date one (1) Common Share. Â The Settlement Date with respect to a Unit shall be the date specified by the Grant Notice (an â€œOriginal Settlement Dateâ€); provided, however, that if the tax withholding obligations of a Participating Company, if any, will not be satisfied by the share withholding method described in SectionÂ 7.3 and the Original Settlement Date would occur on a date on which a sale by the Participant of the Common Shares to be issued in settlement of the Vested Units would violate the Trading Compliance Policy of the Company, then the Settlement Date for such Vested Units shall be deferred until the next day on which the sale of such shares would not violate the Trading Compliance Policy, but in any event on or before the last day of the calendar year of the Original Settlement Date. Â Common Shares issued in settlement of Units shall not be subject to any restriction on transfer other than any such restriction as may be required pursuant to SectionÂ 6.3, SectionÂ 7 or the Companyâ€™s Trading Compliance Policy.6.2Beneficial Ownership of Common Shares; Certificate Registration. Â The Participant hereby authorizes the Company, in its sole discretion, to deposit any or all Common Shares acquired by the Participant pursuant to the settlement of the Award with the Companyâ€™s transfer agent, including any successor transfer agent, to be held in book entry form, or to deposit such Common Shares for the benefit of the Participant with any broker with which the Participant has an account relationship of which the Company has notice. Â Except as provided by the foregoing, a certificate for the Common Shares acquired by the Participant shall be registered in the name of the Participant, or, if applicable, in the names of the heirs of the Participant.6.3Restrictions on Grant of the Award and Issuance of Common Shares. Â The grant of the Award and issuance of Common Shares upon settlement of the Award shall be subject to compliance with all applicable requirements of federal, provincial, state or foreign law with respect to such securities. Â No Common Shares may be issued hereunder if the issuance of such Common Shares would constitute a violation of any applicable federal, provincial, state or foreign securities laws or other law or regulations or the requirements of any stock exchange or market system upon which the Stock may then be listed. Â The inability of the Company to obtain from any regulatory body having jurisdiction the authority, if any, deemed by the Companyâ€™s legal counsel to be necessary to the lawful issuance of any Common Shares subject to the Award shall relieve the Company of any liability in respect of the failure to issue such Common Shares as to which such requisite authority shall not have been obtained. Â As a condition to the settlement of the Award, the Company may require the Participant to satisfy any qualifications that may be necessary or appropriate, to evidence compliance with any applicable law or regulation and to make any representation or warranty with respect thereto as may be requested by the Company.3â€‹â€‹6.4Fractional Shares. Â The Company shall not be required to issue fractional Common Shares upon the settlement of the Award.7.Tax Withholding.7.1In General. Â At the time the Grant Notice is executed, or at any time thereafter as requested by a Participating Company, the Participant hereby authorizes withholding from payroll and any other amounts payable to the Participant, and otherwise agrees to make adequate provision for, any sums required to satisfy the federal, provincial, state, local and foreign tax (including any social insurance) withholding obligations of the Participating Company, if any, which arise in connection with the Award, the vesting of Units or the issuance of Common Shares in settlement thereof. Â The Company shall have no obligation to deliver Common Shares until the tax withholding obligations of the Participating Company have been satisfied by the Participant.7.2Assignment of Sale Proceeds. Â Subject to compliance with applicable law and the Companyâ€™s Trading Compliance Policy, if permitted by the Company, the Participant may satisfy the Participating Companyâ€™s tax withholding obligations in accordance with procedures established by the Company providing for delivery by the Participant to the Company or a

broker approved by the Company of properly executed instructions, in a form approved by the Company, providing for the assignment to the Company of the proceeds of a sale with respect to some or all of the Common Shares being acquired upon settlement of Units.7.3Withholding in Shares. Â The Company shall have the right, but not the obligation, to require the Participant to satisfy all or any portion of a Participating Companyâ€™s tax withholding obligations by deducting from the Common Shares otherwise deliverable to the Participant in settlement of the Award a number of whole Common Shares having a Fair Market Value, as determined by the Company as of the date on which the tax withholding obligations arise, not in excess of the amount of such tax withholding obligations determined by the applicable minimum statutory withholding rates if required to avoid liability classification of the Award under generally accepted accounting principles adopted and used by the Company from time to time.8.Effect of Change in Control.In the event of a Change in Control, the Award shall be subject to the definitive agreement entered into by the Company in connection with the Change in Control. Â Except to the extent that the Committee determines to cancel the award in accordance with Section 13(d) of the Plan or cash out the Award in accordance with Section 13.1(e) of the Plan, the surviving, continuing, successor, or purchasing entity or parent thereof, as the case may be (the â€œAcquirorâ€), may, without the consent of the Participant, assume or continue in full force and effect the Companyâ€™s rights and obligations under all or any portion of the outstanding Units or substitute for all or any portion of the outstanding Units substantially equivalent rights with respect to the Acquirorâ€™s stock. Â For purposes of this Section, a Unit shall be deemed assumed if, following the Change in Control, the Unit confers the right to receive, subject to the terms and conditions of the Plan and this Agreement, the consideration (whether stock, cash, other securities or property or a combination thereof) to which a holder of a Common Share on the effective date of the Change in Control was entitled (and if holders were offered a choice of consideration, the type of consideration chosen by the holders of a majority of the outstanding Common Shares); provided, 4â€‹â€‹however, that if such consideration is not solely common stock of the Acquiror, the Committee may provide for the consideration to be received upon settlement of the Unit to consist solely of common stock of the Acquiror equal in Fair Market Value to the per share consideration received by holders of Stock pursuant to the Change in Control; provided further that the Committee may, in its discretion, determine that a Unit shall or shall not be subject to the same post-closing purchase price adjustments, escrow terms, offset rights, holdback terms, earnouts and similar conditions as the other holders of the Common Shares, subject to any limitations or reductions as may be necessary to comply with Section 409A or Section 424 of the Code. Â The Award shall terminate and cease to be outstanding effective as of the time of consummation of the Change in Control to the extent that Units subject to the Award are neither assumed or continued by the Acquiror in connection with the Change in Control nor settled as of the time of the Change in Control.9.Adjustments for Changes in Capital Structure.Subject to any required action by the shareholders of the Company, and, in the case of a U.S. Participant, the requirements of Section 409A of the Code, in each case, to the extent applicable, in the event of any change in the Stock effected without receipt of consideration by the Company, whether through merger, consolidation, reorganization, reincorporation, recapitalization, reclassification, stock dividend, stock split, reverse stock split, split-up, split-off, spin-off, combination of shares, exchange of shares, or similar change in the capital structure of the Company, or in the event of payment of a dividend or distribution to the shareholders of the Company in a form other than Stock (other than regular, periodic cash dividends paid on Stock pursuant to the Companyâ€™s dividend policy) that has a material effect on the Fair Market Value of Common Shares, appropriate and proportionate adjustments shall be made in the number of Units subject to the Award and/or the number and kind of shares or other property to be issued in settlement of the Award, in order to prevent dilution or enlargement of the Participantâ€™s rights under the Award. Â For purposes of the foregoing, conversion of any convertible securities of the Company shall not be treated as â€œeffected without receipt of consideration by the Company.â€ Â Any and all new, substituted or additional securities or other property (other than regular, periodic cash dividends paid on Stock pursuant to the Companyâ€™s dividend policy) to which the Participant is entitled by reason of ownership of Units acquired pursuant to this Award will be immediately subject to the provisions of this Award on the same basis as all Units originally acquired hereunder. Â Any fractional Unit or share resulting from an adjustment pursuant to this Section shall be rounded down to the nearest whole number. Â Such adjustments shall be determined by the Committee, and its determination shall be final, binding and conclusive.10.Rights as a Shareholder, Director, Employee or Service Provider.The Participant shall have no rights as a shareholder with respect to any Common Shares which may be issued in settlement of this Award until the date of the issuance of such shares (as evidenced by the appropriate entry on the books of the Company or of a duly authorized transfer agent of the Company). Â No adjustment shall be made for dividends, distributions or other rights for which the record date is prior to the date the Common Shares are issued, except as provided in SectionÂ 9. Â If the Participant is an Employee, the Participant understands and acknowledges that, except as â€Žâ€Žotherwise provided in a separate, written employment agreement between a Participating â€ŽCompany â€Žand the Participant, the Participantâ€™s employment is for no specified term and, in the â€Žcase of a U.S. â€ŽParticipant, is â€œat willâ€. Â Nothing in this Agreement shall 5â€‹â€‹confer upon the â€ŽParticipant any â€Žright to continue in the Service of a Participating Company or interfere in any â€Žway with any right of â€Žthe Participating Company Group to terminate the Participantâ€™s Service as a Director, an Employee â€Žor Service Provider, as the case may be, at any time. If the Participant is a Canadian Participant, the â€ŽParticipantâ€™s participation in the Plan is â€Žâ€Žâ€œvoluntaryâ€, in the sense that the â€ŽParticipant is not â€Žrequired â€Žto purchase or participate in the Plan â€Žwith the expectation of (i) â€Žemployment or continued â€Žâ€Žemployment, in the case that the Participant â€Žthat is an Employee, (ii) appointment, employment, â€Žâ€Žcontinued appointment or continued â€Žemployment, in â€Žthe case that the Participant that is an Officer, â€Žor (iii) engagement or â€Žcontinued â€Žengagement, in the case that the Participant â€Žthat is a Service â€ŽProviderâ€Ž.11.Legends.The Company may at any time place legends referencing any applicable federal, provincial, state or foreign securities law restrictions on all certificates representing Common Shares issued pursuant to this Agreement. Â The Participant shall, at the request of the Company, promptly present to the Company any and all certificates representing Common Shares acquired pursuant to this Award in the possession of the Participant in order to carry out the provisions of this Section.12.Compliance with Section 409A - U.S. Participants.The entirety of this Section 12 only applies in the event that the Participant constitutes a U.S. Participant. It is intended that any election, payment or benefit which is made or provided pursuant to or in connection with this Award that may result in Section 409A Deferred Compensation shall comply in all respects with the applicable requirements of Section 409A (including applicable regulations or other administrative guidance thereunder, as determined by the Committee in good faith) to avoid the unfavorable tax consequences provided therein for non-compliance. Â In connection with effecting such compliance with Section 409A, the following shall apply:12.1Separation from Service; Required Delay in Payment to Specified Employee. Â Notwithstanding anything set forth herein to the contrary, no amount payable pursuant to this Agreement on account of the Participantâ€™s termination of Service which constitutes a â€œdeferral of compensationâ€ within the meaning of the Treasury Regulations issued pursuant to Section 409A of the Code (the â€œSection 409A Regulationsâ€) shall be paid unless and until the Participant has incurred a â€œseparation from serviceâ€ within the meaning of the Section 409A Regulations. Â Furthermore, to the extent that the Participant is a â€œspecified employeeâ€ within the meaning of the Section 409A Regulations as of the date of the Participantâ€™s separation from service, no amount that constitutes a deferral of compensation which is payable on account of the Participantâ€™s separation from service shall be paid to the Participant before the date (the â€œDelayed Payment Dateâ€) which is the first day of the seventh month after the date of the Participantâ€™s separation from service or, if earlier, the date of the Participantâ€™s death following such separation from service. Â All such amounts that would, but for this Section, become payable prior to the Delayed Payment Date will be accumulated and paid on the Delayed Payment Date.6â€‹â€‹12.2Other Changes in Time of Payment. Â Neither the Participant nor the Company shall take any action to accelerate or delay the payment of any benefits under this Agreement in any manner which would not be in compliance with the Section 409A Regulations.12.3Amendments to Comply with Section 409A; Indemnification. Â Notwithstanding any other provision of this Agreement to the contrary, the Company is authorized to amend this Agreement, to void or amend any election made by the Participant under this Agreement and/or to delay the payment of any monies and/or provision of any benefits in such manner as may be determined by the Company, in its discretion, to be necessary or appropriate to comply with the Section 409A Regulations without prior notice to or consent of the Participant. Â The Participant hereby releases and holds harmless the Company, its directors, officers and shareholders from any and all claims that may arise from or relate to any tax liability, penalties, interest, costs, fees or other liability incurred by the Participant in connection with the Award, including as a result of the application of Section 409A.12.4Advice of Independent Tax Advisor. Â The Company has not obtained a tax ruling or other confirmation from the Internal Revenue Service with regard to the application of Section 409A to the Award, and the Company does not represent or warrant that this Agreement will avoid adverse tax consequences to the Participant, including as a result of the application of Section 409A to the Award. Â The Participant hereby acknowledges that he or she has been advised to seek the advice of his or her own independent tax advisor prior to entering into this Agreement and is not relying upon any representations of the Company or any of its agents as to the effect of or the advisability of entering into this Agreement.13.Miscellaneous Provisions.13.1Termination or Amendment. Â The Committee may terminate or amend the Plan or this Agreement at any time; provided, however, that except as provided in SectionÂ 8 in connection with a Change in Control, no such termination or amendment may have a materially adverse effect on the Participantâ€™s rights under this Agreement without the consent of the Participant unless such termination or amendment is necessary to comply with applicable law or government regulation, including but not limited to, in the case of a U.S. Participant, Section 409A. Â No amendment or addition to this Agreement shall be effective unless in writing.13.2Nontransferability of the Award. Â Prior to the issuance of Common Shares on the applicable Settlement Date, neither this Award nor any Units subject to this Award shall be subject in any manner to anticipation, alienation, sale, exchange, transfer, assignment, pledge, encumbrance, or garnishment by creditors of the Participant or the Participantâ€™s beneficiary, except transfer by will or by the laws of descent and distribution. Â All rights with respect to the Award shall be exercisable during the Participantâ€™s lifetime only by the Participant or the Participantâ€™s guardian or legal representative.13.3Further Instruments. Â The parties hereto agree to execute such further instruments and to take such further action as may reasonably be necessary to carry out the intent of this Agreement.7â€‹â€‹13.4Binding Effect. Â This Agreement shall inure to the benefit of the successors and assigns of the Company and, subject to the restrictions on transfer set forth herein, be binding upon the Participant and the Participantâ€™s heirs, executors, administrators, successors and assigns.13.5Delivery of Documents and Notices. Â Any document relating to participation in the Plan or any notice required or permitted hereunder shall be given in writing and shall be deemed effectively given (except to the extent that this Agreement provides for effectiveness only upon actual receipt of such notice) upon personal delivery, electronic delivery at the e-mail address, if any, provided for the Participant by a Participating Company, or upon deposit in the U.S. Post Office or foreign postal service, by registered or certified mail, or with a nationally recognized overnight courier service, with postage and fees prepaid, addressed to the other party at the address of such party set forth in the Grant Notice or at such other address as such party may designate in writing from time to time to the other party.(a)Description of Electronic Delivery and Signature. Â The Plan documents, which may include but do not necessarily include: the Plan, the Grant Notice, this Agreement, the Plan Prospectus, and any reports of the Company provided generally to the Companyâ€™s shareholders, may be delivered to the Participant electronically. Â In addition, if permitted by the Company, the Participant may deliver electronically the Grant Notice to the Company or to such third party involved in administering the Plan as the Company may designate from time to time. Â Such means of electronic delivery may include but do not necessarily include the delivery of a link to a Company intranet or the Internet site of a third party involved in administering the Plan, the delivery of the document via e-mail or such other means of electronic delivery specified by the Company. Â Any and all such documents and notices may be electronically signed. (b)Consent to Electronic Delivery and Signature. Â The Participant acknowledges that the Participant has read SectionÂ 13.5(a) of this Agreement and consents to the electronic delivery of the Plan documents and, if permitted by the Company, the delivery of the Grant Notice, as described in SectionÂ 13.5(a). Â The Participant agrees that any and all such documents requiring a signature may be electronically signed and that such electronic signature shall have the same effect as handwritten signature for the purposes of validity, enforceability and admissibility. Â The Participant acknowledges that he or she may receive from the Company a paper copy of any documents delivered electronically at no cost to the Participant by contacting the Company by telephone or in writing. Â The Participant further acknowledges that the Participant will be provided with a paper copy of any documents if the attempted electronic delivery of such documents fails. Â Similarly, the Participant understands that the Participant must provide the Company or any designated third party administrator with a paper copy of any documents if the attempted electronic delivery of such documents fails. Â The Participant may revoke his or her consent to the electronic delivery of documents described in SectionÂ 13.5(a) or may change the electronic mail address to which such documents are to be delivered (if Participant has provided an electronic mail address) at any time by notifying the Company of such revoked consent or revised e-mail address by telephone, postal service or electronic mail. Â Finally, the Participant understands that he or she is not required to consent to electronic delivery of documents described in SectionÂ 13.5(a).8â€‹â€‹13.6Integrated Agreement. Â The Grant Notice, this Agreement and the Plan shall

constitute the entire understanding and agreement of the Participant and the Participating Company Group with respect to the subject matter contained herein or therein and supersede any prior agreements, understandings, restrictions, representations, or warranties among the Participant and the Participating Company Group with respect to such subject matter. Â To the extent contemplated herein or therein, the provisions of the Grant Notice, this Agreement and the Plan shall survive any settlement of the Award and shall remain in full force and effect.13.7Applicable Law. Â Except to the extent governed by applicable United States, this Option Agreement shall be governed by the laws of the Province of British Columbia and the federal laws of Canada, without regard to their conflict of law rules.13.8Counterparts. Â The Grant Notice may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.9â€‹ EX-10.9 9 qipt-20240930xex10d9.htm EX-10.9 Exhibit 10.9INDEMNITY AGREEMENTâ€‹DATED this [X] day of [X], [X].â€‹BETWEEN:â€‹QUIPT HOME MEDICAL CORP., a corporation amalgamated under the laws of the Province of British Columbiaâ€‹(hereinafter referred to as the â€œIndemnifierâ€)â€‹- and -[X], an individual residing in the [X](hereinafter referred to as the â€œIndemnified Partyâ€).WHEREAS the Indemnified Party has been elected and/or appointed a director and/or officer of the Indemnifier;AND WHEREAS the Indemnifier desires to indemnify the Indemnified Party in certain circumstances in respect of liability which the Indemnified Party may incur as a result of such Indemnified Party acting as the director and/or officer of the Indemnifier;NOW THEREFORE, IN CONSIDERATION OF the premises and mutual covenants herein contained, and in consideration of the sum of One Dollar ($1.00) paid by the Indemnified Party to the Indemnifier (the receipt of which is hereby acknowledged) and in consideration of the Indemnified Party acting as the director and/or officer of the Indemnifier, the Indemnifier and the Indemnified Party do hereby covenant and agree as follows:1.Indemnification(a)To the full extent allowed by applicable law, the Indemnifier irrevocably agrees to indemnify and save harmless the Indemnified Party, his or her heirs, successors and legal representatives from and against any and all damages, liabilities, losses, costs, charges and expenses suffered or incurred at any time by the Indemnified Party, his or her heirs, successors or legal representatives as a result or by reason of the Indemnified Party acting as the director and/or officer of the Indemnifier or by reason of any action taken or not taken by such Indemnified Party in such capacity, including without limitation, any liability arising under applicable corporate and securities legislation or otherwise, and including any costs, charges and expenses the Indemnified Party may incur in enforcing this Agreement, provided that such damages, liabilities, losses, costs, charges or expenses were not suffered or incurred as a direct result of such Indemnified Partyâ€™s own gross negligence, fraud, dishonesty or wilful default.(b)The Indemnifier irrevocably agrees:(i)except in respect of an action by or on behalf of the Indemnifier to procure a judgment in its favour, to indemnify the Indemnified Party and his or her heirs, successors and legal representatives against all damages, liabilities, losses, costs, charges, expenses, penalties and fines including an amount paid to settle an action where such settlement has been consented to by the Indemnifier, acting reasonably, â€‹- 2 -cause of action, proceeding, claim or demand whatsoever or to satisfy a judgment, reasonably incurred by the Indemnified Party in respect of any civil, criminal, quasi criminal or administrative action or proceeding to which the Indemnified Party is made a party by reason of such Indemnified Party acting as the director and/or officer of the Indemnifier, if:(1)the Indemnified Party acted honestly and in good faith with a view to the best interests of the Indemnifier; and(2)in the case of a criminal, quasi criminal or administrative action or proceeding that is enforced by monetary penalty, the Indemnified Party had reasonable grounds for believing that the Indemnified Partyâ€™s conduct was lawful;(ii)to indemnify the Indemnified Party and his or her heirs, successors and legal representatives in respect of an action by or on behalf of the Indemnifier to procure a judgment in its favour, to which the Indemnified Party is made a party by reason of such Indemnified Party acting as the director and/or officer of the Indemnifier against all costs, charges and expenses reasonably incurred by the Indemnified Party in connection with the action if the Indemnified Party has fulfilled the conditions set forth in Clauses 1(b)(i)(1) and (2) set out above and if the Indemnifier obtains the approval of a court of competent jurisdiction to grant such indemnity;(iii)in the event that the approval of a court of competent jurisdiction is required to effect any indemnification granted hereunder, the Indemnifier agrees to make application at its expense for and use its best efforts to obtain the courtâ€™s approval to such indemnification provided that the Indemnified Party has fulfilled the conditions set forth in Clauses 1(b)(i)(1) and (2) herein;(iv)notwithstanding Clauses 1(b)(i) and (ii) above, to indemnify the Indemnified Party and his or her heirs, successors and legal representatives in respect of all costs, charges and expenses reasonably incurred by the Indemnified Party in connection with the defence of any civil, criminal, quasi criminal or administrative action or proceeding to which the Indemnified Party is made a party by reason of such Indemnified Party acting as the director and/or officer of the Indemnifier, if the Indemnified Party:(1)was substantially successful on the merits in such Indemnified Partyâ€™s defence of the action or proceeding; and(2)fulfills the conditions set out in Clauses 1(b)(i)(1) and (2) set out above; and(v)to indemnify the Indemnified Party and his or her heirs, successors and legal representatives in respect of all costs, charges and expenses reasonably incurred by the Indemnified Party in connection with defence of any threatened civil, criminal, quasi criminal or administrative action or proceeding or alleged wrongdoing (or settlement thereof with the consent of the Indemnifier acting reasonably) against the Indemnified Party by reason of such Indemnified Party acting as the director and/or officer of the Indemnifier.â€‹- 3 -(c)For the purposes of this Agreement, the termination of any action, claim, demand or proceeding by judgement, order, settlement, conviction, plea or similar or other result shall not, of itself, create a presumption either that the Indemnified Party did not act honestly or in good faith with a view to the best interests of the Indemnifier or that, in the case of a criminal, quasi criminal or administrative action or proceeding that is enforced by a monetary penalty, the Indemnified Party did not have reasonable grounds for believing that his conduct was lawful.(d)Without limiting the generality of the foregoing and notwithstanding anything contained herein:(i)nothing in this Agreement shall be interpreted, by implication or otherwise, in limitation of the scope of the indemnification provided in Subsections 1(a) and (b) hereof; and(ii)Subsection 1(b) is intended to provide indemnification to the Indemnified Party to the fullest extent permitted by applicable laws (the â€œApplicable Lawsâ€) and, in the event that such Applicable Laws or the interpretation thereof are amended to permit a broader scope of indemnification (including, without limitation, the deletion or limiting of one or more of the provisos to the applicability of indemnification), Subsection 1(b) shall be deemed to be amended concurrently with such amendment to the Applicable Law so as to provide such broader indemnification.2.Prepaid ExpensesTo the full extent allowed by applicable law, all costs, charges and expenses reasonably incurred by the Indemnified Party in investigating, defending or appealing any civil, criminal, quasi criminal or administrative action or proceeding, actual or threatened, covered hereunder shall, at the request of such Indemnified Party, be paid by the Indemnifier in advance or promptly reimbursed if paid by the Indemnified Party as may be appropriate to enable the Indemnified Party to properly investigate, defend or appeal such action or proceeding, with the understanding and agreement being herein made that, in the event it is ultimately determined as provided hereunder that the Indemnified Party was not entitled to be so indemnified, or was not entitled to be fully so indemnified, that the Indemnified Party shall indemnify and hold harmless the Indemnifier, and pay to the Indemnifier forthwith after such ultimate determination such amount or the appropriate portion thereof, so paid in advance.3.Other Rights and RemediesIndemnification and advance payment of costs, charges and expenses as provided by this Agreement shall not be deemed to derogate from or exclude any other rights to which the Indemnified Party may be entitled under any provision of the Applicable Laws or otherwise at law, as the same may be amended from time to time, this Agreement, the Articles of the Indemnifier, any vote of shareholders of the Indemnifier, or otherwise, both as to matters arising out of the Indemnified Partyâ€™s position as the director and/or officer of the Indemnifier, or as to matters arising out of another capacity with the Indemnifier. The Indemnifier hereby agrees that it will not amend its Articles in any way that will be inconsistent with this Agreement.4.Notice of ProceedingsThe Indemnified Party agrees to give notice to the Indemnifier promptly after being served with any statement of claim, writ, notice of motion, indictment or other document commencing or continuing â€‹- 4 -any civil, criminal, quasi criminal or administrative action or proceeding against the Indemnified Party, or receiving notice of any threatened civil, criminal, quasi criminal or administrative action or proceeding or alleged wrongdoing against the Indemnified Party, and in respect of which the Indemnified Party is entitled to be indemnified hereunder and the Indemnifier agrees to give notice to the Indemnified Party in writing within seven days of (a) being served with any such statement of claim, writ, notice of motion, indictment or other document commencing or continuing any civil, criminal, quasi criminal or administrative action or proceeding naming the Indemnified Party as a party, or (b) receiving notice of any such threatened civil, criminal, quasi criminal or administrative action or proceeding or alleged wrongdoing against the Indemnified Party.The Indemnifier further agrees to promptly retain counsel, who shall be reasonably satisfactory to the Indemnified Party, to represent the Indemnified Party in any such matter.5.Right to Retain Other CounselIn any such matter the Indemnified Party shall have the right to retain other counsel to act on such Indemnified Partyâ€™s behalf, provided that the fees and disbursements of such other counsel shall be paid by such Indemnified Party unless (a) such Indemnified Party and the Indemnifier shall have mutually agreed to the retention of such other counsel, (b) the Indemnifier shall not have taken up or assumed the defense of such action, claim, demand or proceeding and employed counsel within the prescribed time after notice of such action, claim, demand or proceeding from the Indemnified Party, or (c) the named parties to any such action, claim, demand or proceeding (including any added third, or interpleaded parties) include the Indemnifier and the Indemnified Party and, in the written opinion of the Indemnified Partyâ€™s counsel, a copy of which is provided to the Indemnifier, representation by the same counsel would be inappropriate due to actual or potential differing interests between them (including the availability of different defences), in which event the Indemnifier agrees to pay the reasonable fees and disbursements of such counsel (on a solicitor and his own client basis).6.Tax Gross UpIf the Canada Revenue Agency or any provincial taxing authority, or the United States Internal Revenue Service or any state taxing authority, assesses the Indemnified Party on the basis that any indemnity payment received must be included in computing the Indemnified Partyâ€™s income for tax purposes, then, unless the Indemnifier elects to dispute such assessment at its expense and is successful in reversing the assessment, the Indemnifier will make an additional payment or payments from time to time, at such times in such amounts as will ensure the Indemnified Party is not out-of-pocket, to the Indemnified Party to fully ensure that, taking into account any income inclusion required in respect of any indemnity payment or such additional payment or payments, the Indemnified Party is after receiving such additional payment or payments, fully compensated for any actual tax liability (including any interest or penalty), or for the use of losses, deductions, credits or similar amounts used in offsetting an income inclusion or other assessed amounts relating to any indemnity payment or to any additional payment made under this Agreement.7.Enforcement of ClaimIf any claim arising from any right to indemnification conferred by the Indemnifier upon the Indemnified Party pursuant to this Agreement is not paid in full by the Indemnifier within 30 days after a written claim has been received by the Indemnifier, the Indemnified Party may, at any time thereafter, bring suit against the Indemnifier to recover the unpaid amount of the claim and, if successful in whole or in part, the Indemnified Party will be entitled to be paid also the expense of prosecuting such claim.â€‹- 5 -8.Insurance(a)The Indemnifier shall use commercially reasonable efforts to obtain and at all times maintain a policy of insurance with respect to liability relating to its directors and officers, whether or not the Indemnifier would have the power to indemnify the Indemnified Party against such costs, charges, expenses, liabilities or losses under the applicable law, which policy shall (i) pursuant to its terms extend to the Indemnified Party in his capacity as director and/or officer of the Indemnifier and (ii) be written, to the extent commercially available, on an occurrence basis.(b)In the event that the Indemnified Party is an insured under such policy and an insurable event occurs, the Indemnified Party will be indemnified promptly as agreed hereto regardless of whether the Indemnifier has received the insurance proceeds. The Indemnified Party is entitled to full indemnification as agreed hereto notwithstanding any deductible amounts or policy limits contained in any such insurance policy.9.Indemnified Party to CooperateThe Indemnified Party agrees to give the Indemnifier such information and cooperation as the Indemnifier may reasonably require from time to time in respect of all matters hereunder.10.NoticesAny notice, document or other communication required or permitted by this Agreement to be given by a party hereto shall be in writing and is sufficiently given if delivered personally, or if sent by prepaid ordinary mail posted in Canada, or if transmitted by any form of telecommunication (which is tested prior to transmission, confirms to the sender the receipt of the entire transmission by the recipient and reproduces a complete written version of the transmission at the point of reception) to such party addressed as follows:(a)if to the Indemnified Party, at:â€‹[X]â€‹Email: [X]â€‹(b)if to the Indemnifier, at:1019 Town DriveWilder, Kentucky 41076â€‹Email: investorinfo@myquipt.comNotice so mailed shall be deemed to have been given on the third business day (â€œBusiness Dayâ€) means a day other than a Saturday, Sunday or any day other than Saturday or Sunday on which the principal commercial banks located at Toronto, Ontario are not open for business during normal banking hours) after deposit in a post office or public letterbox. Neither party shall mail any notice, request or other communication hereunder during any period in which Canadian postal workers are on strike or if such strike is imminent and may reasonably be anticipated to affect the normal delivery of mail. Notice transmitted by a form of recorded telecommunication during normal business hours on a Business Day (9:00 a.m. to 5:00 p.m. local time at the place of receipt) shall be deemed to have been given on the day of transmission or, in the case of notice transmitted outside of normal business hours shall be deemed to have been given on the first Business Day after the day of transmission; provided that immediately following such transmission â€‹- 6 -such notice is given by personal delivery. Notice

delivered personally shall be deemed to have been given on the day it was delivered. Any party may from time to time notify the others in the manner provided herein of any change of address which thereafter, until changed by like notice, shall be the address of such party for all purposes hereof.11.SeverabilityIf any provision or provisions of this Agreement shall be held to be invalid, illegal or unenforceable for any reason whatsoever (a) the validity, legality and enforceability of the remaining provisions of this Agreement (including, without limitation, all portions of any paragraph of this Agreement containing such provisions held to be invalid, illegal or unenforceable that are not of themselves in whole invalid, illegal or unenforceable) shall not in any way be affected or impaired thereby, and (b) to the fullest possible extent, the provisions of this Agreement (including, without limitation, all portions of any paragraphs of this Agreement containing any provisions held to be invalid, illegal or unenforceable, that are not of themselves in whole invalid, illegal or unenforceable) shall be construed so as to give effect to the intent manifested by the provision which is held to be invalid, illegal or unenforceable.12.Governing LawThe parties hereto agree that this Agreement shall be construed and enforced in accordance with the laws of the Province of Ontario and the laws of Canada applicable therein and shall be treated, in all respects, as a Ontario contract.13.Modification and WaiverNo supplement, modification or amendment of this Agreement shall be binding unless executed in writing by both parties hereto. No waiver of any of the provisions of this Agreement shall be deemed or shall constitute a waiver of any other provision hereof (whether or not similar) nor shall such waiver constitute a continuing waiver.14.Entire AgreementThis Agreement shall supersede and replace any and all prior agreements (except any written agreement of employment between the Indemnifier and the Indemnified Party, which shall remain in full force and effect), except to the extent augmented or amended hereby, between the parties hereto respecting the specific subject matter set forth herein, and shall constitute the entire agreement between the parties hereto in respect of the specific subject matter set forth herein.15.Survival; Successors and AssignsThe indemnification and advance payment of costs, charges and expenses as provided by, and granted pursuant to, this Agreement will continue if the Indemnified Party ceases to be the director and/or officer, employee or agent of the Indemnifier for any actions, proceedings, claims or demands whatsoever arising out of the Indemnified Partyâ€™s relationship with the Indemnifier and notwithstanding any action, proceeding, claim or demand is made, filed or threatened after the Indemnified Party terminates such relationship. This Agreement shall be binding upon and enure for the benefit of the Indemnifier and its successors and assigns and to the Indemnified Party and his or her estates, executors, administrators, legal representatives, lawful heirs, successors and assigns.â€‹- 7 -16.Resignations Will Not Be PreventedNothing contained in this Agreement shall prevent the Indemnified Party from resigning at any time from any office that the Indemnified Party holds with the Indemnifier or otherwise holds at the request of the Indemnifier.17.Successor LegislationAny references herein to any enactment shall be deemed to be references to such enactment as the same may be amended or replaced from time to time.18.CounterpartsFor the convenience of the parties, this Agreement may be executed in several counterparts, each of which when so executed shall be, and be deemed to be, an original instrument and such counterparts together shall constitute one and the same instrument (and notwithstanding their date of execution shall be deemed to bear date as of the date of this Agreement). A signed facsimile, portable document format (PDF) or telecopied copy of this Agreement shall be effective and valid proof of execution and delivery.19.Effective DateFor greater certainty, notwithstanding the date of execution hereof, the indemnities provided herein shall be effective as against the Indemnifier as of the date the Indemnified Party first was appointed or elected the director and/or officer of the Indemnifier.IN WITNESS WHEREOF the parties hereto have executed this Agreement as at the date first written above.Signed, sealed anddelivered, in the presence of:)))))))â€‹Witnessâ€‹[X]â€‹â€‹â€‹QUIPT HOME MEDICAL CORP.â€‹â€‹Per:â€‹â€‹Name:â€‹Title:I have authority to bind the Corporation.â€‹â€‹ EX-19 10 qipt-20240930xex19.htm EX-19 Exhibit 19â€‹QUIPT HOME MEDICAL CORP.INSIDER TRADING POLICYâ€‹Effective as of October 1, 2024Section 1.All Employees, Officers, Directors and their Family Members and Affiliates Are Subject to this Policy. This Insider Trading Policy (â€œPolicyâ€) applies to all employees, directors, officers, and consultants of Quipt Home Medical Corp. (the â€œCompanyâ€) or its subsidiaries, their family members and entities over which such individuals have or share voting or investment control or otherwise exercise direction or control. This Policy also applies to any other person who receives material nonpublic information from any Company insider or is otherwise designated by the Compliance Officer. For purposes of this Policy, â€œfamily membersâ€ include people who live with you, or are financially dependent on you, and also include those whose transactions in securities are directed by you or are subject to your influence or control.This Policy continues to apply following termination of employment or other relationship with the Company or any of its subsidiaries until after the second trading day that any material non-public information in your possession has become public or is no longer material. Each employee, officer, consultant and director is personally responsible for the actions of their family members and other persons with whom they have a relationship who are subject to this Policy, including any pre-clearances required.Section 2.Trading in Company Securities While in Possession of Material Nonpublic Information is Prohibited. The purchase or sale of securities by any person who possesses material nonpublic information is a violation of applicable securities laws and stock exchange rules. It is important to avoid the appearance, as well as the fact, of trading based on material nonpublic information.No person subject to this Policy who is aware of material nonpublic information relating to the Company may, directly or indirectly (through family members, other persons, entities or otherwise):â—buy, sell, or otherwise trade in the securities of the Company, â—advise anyone else to buy, sell, or otherwise trade in the securities of the Company; or â—otherwise engage in any action to take personal advantage of that information. For purposes of this Policy, the term â€œtradeâ€ includes any transaction in Company securities, including gifts and pledges or any hedging or derivative transactions, or other transaction, agreement, arrangement or understanding, or material amendment or termination thereof, that would be â€Žrequired to be reported in accordance with applicable laws or regulations â€Žâ€Ž(including National Instrument 55-104 â€“ Insider Reporting Requirements and â€ŽExemptions (â€œNI 55-104â€)).â€‹â€‹Each person subject to this Policy may, from time to time, be required to forego a proposed transaction even if he or she planned to make the transaction before learning material nonpublic information and even though the person may suffer economic loss or forego anticipated profit by waiting.Section 3.Trades May Occur Only During Open Trading Windows. Directors, officers and employees of the Company or any of its subsidiaries are only permitted to sell Company securities during an open â€œtrading window.â€ The trading window generally opens following the close of trading on the second full trading day following the public issuance of the Companyâ€™s earnings release for the most recent fiscal quarter or fiscal year and closes on the last trading day of the then-current fiscal quarter or fiscal year. The Compliance Officer may advise directors, officers and employees of the Company and its subsidiaries when the trading window opens and closes; provided that such directors, officers and employees are charged with the knowledge of and responsible for their own compliance with this Policy in every situation. In addition to these regularly scheduled â€œclosedâ€ window periods, the Company may impose a special â€œblackoutâ€ period at its discretion due to the existence of material nonpublic information, as provided below. Even during an otherwise open trading window, directors, officers and employees of the Company and its subsidiaries are prohibited from trading in Company securities while in possession of material nonpublic information. Because this prohibition applies to actual trades, please note that merely placing a standing, limit or similar order at a time when you do not have material nonpublic information will not excuse a subsequent trade pursuant to that order fulfilled at a time when you do have material nonpublic information (unless the trade is made in compliance with Rule 10b5-1 (â€œRule 10b5-1â€) promulgated by the Securities and Exchange Commission (the â€œSECâ€) under the Securities Exchange Act of 1934, as amended (â€œExchange Actâ€), or an â€œautomatic planâ€ (referred to in Canadian securities legislation), as applicable, that has been approved by the Compliance Officer).Section 4.Trading in Other Public Companiesâ€™ Securities While in Possession of Material Nonpublic Information is Prohibited. No person subject to this Policy who possesses material nonpublic information relating to other publicly traded companies, including our vendors, customers and partners, as a result of employment with the Company or the performance of services on our behalf, may, directly or indirectly (through family members, other persons, entities or otherwise) buy or sell securities of such companies, or advise anyone else to do so, or otherwise engage in any action to take personal advantage of that information.Section 5.Certain Types of Transactions Are Prohibited.â—Short Sales. Short sales of Company securities are prohibited, as short sales evidence the sellerâ€™s expectation that Company securities will decline in value, signal to the market that the seller has no confidence in the Company or its short-term prospects, and may reduce the sellerâ€™s incentive to improve Company performance. In addition, SectionÂ 16(c) of the Exchange Act, prohibits directors and officers from engaging in short sales.â—Monetization of Equity Awards. Monetization of equity awards (such as stock options, deferred and restricted â€Žshare units, and other equity-like securities) is prohibited.â€Ž2â€‹â€‹â—Publicly Traded Options. Transactions in puts, calls or other derivative securities involving shares of the Company are prohibited, as any such transaction is, in effect, a bet on the short-term movement of the shares of the Company, creates the appearance of trading based on inside information, and may focus attention on short-term performance at the expense of Company long-term objectives.â—Hedging Transactions. Hedging or monetization transactions (including but not limited to zero-cost collars, prepaid variable forwards, equity swaps, puts, calls, collars, forwards and other derivative instruments) are prohibited, as such transactions allow you to continue to own Company securities without the full risks and rewards of ownership and as a result, you may not have the same objectives as other shareholders.â—Margin Accounts and Pledges. Directors, officers and other employees are prohibited from holding Company securities in a margin account or pledging Company securities as collateral for a loan, as such securities may be traded without your consent (for failing to meet a margin call or if you default on the loan) at a time when you possess material nonpublic information or otherwise are not permitted to trade. However, in the case of a pledge to collateralize a loan unrelated to securities trading, such as a home loan, the Compliance Officer may pre-clear the proposed pledge in limited circumstances upon concluding the transaction does not misuse material nonpublic information.â—Short-Term Trading. Executive officers and directors who purchase Company securities in the open market may not sell any Company securities of the same class during the six months following the purchase (or vice versa), as short-term trading of the Companyâ€™s securities is not permitted under the Exchange Act, may be distracting and may unduly focus the person on short-term stock market performance, instead of the Companyâ€™s long-term business objectives, and may result in the disgorgement of any short swing profits.Section 6.Sharing Material Nonpublic Information is Prohibited. No person subject to this Policy, or any person in a special relationship (as such term is defined in Canadian securities laws) with the Company, who possesses material nonpublic information relating to the Company or any other publicly traded companies may directly or indirectly (through family members, other persons, entities or otherwise) pass that information on to others outside the Company, including friends, family, or other acquaintances (referred to as â€œtippingâ€), other than in the necessary course of business (as such term is defined in Canadian securities laws), until such information has been disseminated to the public. You must treat material nonpublic information about our business partners with the same care required with respect to such information related directly to the Company.Tipping includes passing information under circumstances that could suggest that you were trying to help another profit or avoid a loss. Exercise care when speaking with others who do not â€œneed to knowâ€, even if they are subject to this Policy, as well as when communicating with family, friends and others not associated with the Company. To avoid the appearance of impropriety, refrain from discussing our business or prospects or making recommendations about buying or selling our securities or the securities of other companies with which we have a relationship. Inquiries about the Company should be directed to our investor relations teams.3â€‹â€‹Section 7.Recommendations Regarding Trading in Company Securities are Prohibited. No person subject to this Policy may make recommendations or express opinions on trading in Company securities while in possession of material nonpublic information, except to advise others not to trade in Company securities if doing so might violate the law or this Policy.Section 8.Only Designated Company Spokespersons Are Authorized to Disclose Material Nonpublic Information. Applicable securities laws prohibit the Company from selectively disclosing material nonpublic information. The Company has established a Regulation FD Compliance Policy, which includes procedures for releasing material information in a manner that is designed to achieve broad dissemination of the information immediately upon its release. Employees must follow the Companyâ€™s Regulation FD Compliance Policy, which among other things prohibits employees from in any manner disclosing material nonpublic information to anyone outside the Company, including family members and friends, and including social media or electronic communications. Any inquiries about the Company should be directed to our investor relations team.Section 9.Other Transactions in Company Securities.â—General Rule. This Policy applies to all transactions in Company securities, including any securities the Company may issue from time to time, such as preferred shares, warrants and convertible debentures, as well as to derivative securities relating to the shares of the Company, whether or not issued by Company, such as exchange-traded options.â—Employee Benefit Plans.1.Equity Incentive Plans. The trading restrictions set forth in this Policy do not apply to the exercise of stock options or exercise or settlement of other equity awards, but do apply to all sales of securities to pay the exercise price or associated tax withholding, including a â€œsame-day saleâ€ of shares received on exercise of options to pay the exercise price (sometimes called a â€œcashless exerciseâ€) or applicable tax withholding. These restrictions also apply to the same-day sale of shares received on the settlement of restricted stock units or similar awards to cover applicable tax withholding. 2.Employee Stock Purchase Plans. The trading restrictions set forth in this Policy do not

apply to purchases of Company securities pursuant to the employeeâ€™s advance instructions under any employee stock purchase plans or employee benefit plans (e.g., a pension or 401(k) plan). However, no alteration to instructions regarding the level of withholding or the purchase of Company securities in such plans is permitted while in the possession of material nonpublic information. Any sale of securities acquired under such plans remains subject to the prohibitions and restrictions of this Policy.Section 10.Directors, Officers and Certain Named Employees Are Subject to Additional Restrictions.4â€‹â€‹â—Section 16 Insiders. The Companyâ€™s directors and officers (â€œSection 16 Insidersâ€) are subject to the reporting provisions and trading restrictions of Section 16 of the Exchange Act and the underlying rules and regulations promulgated by the SEC. â—Reporting Insiders. The Companyâ€™s directors and certain officers of the Company and others who qualify as Reporting Insiders (as such term is defined in NI 55-104) (the â€œReporting Insidersâ€) are subject to the reporting provisions and trading restrictions of Canadian securities laws.â—Insider Employees. The Company has designated the persons with the roles/titles listed on ExhibitÂ A as employees who have frequent access to material nonpublic information concerning the Company (â€œInsider Employeesâ€). The Company will amend ExhibitÂ A from time to time as necessary.â—Additional Restrictions. Because Section 16 Insiders, Reporting Insiders and Insider Employees regularly possess material nonpublic information about the Company, and in light of the reporting requirements to which Section 16 Insiders and Reporting Insiders are subject under applicable securities laws, Section 16 Insiders, Reporting Insiders and Insider Employees are subject to the additional restrictions set forth in Appendix I hereto. For purposes of this Policy, Section 16 Insiders, Reporting Insiders and Insider Employees are each referred to as â€œInsiders.â€Section 11.Policy Violations Must Be Reported. Any person who violates this Policy, the Companyâ€™s Regulation FD Compliance Policy or any applicable laws governing insider trading, or knows of any such violation by any other person, must report the violation immediately to the Compliance Officer. Upon learning of any such violation, the Compliance Officer will determine whether the Company should release any material nonpublic information or whether the Company should report the violation to the SEC, Canadian securities regulatory authorities or other appropriate governmental authority.Section 12.Insider Trading Compliance Officers. The Companyâ€™s Chief Financial Officer shall act as the Companyâ€™s Insider Trading Compliance Officer (the â€œCompliance Officerâ€); provided, however, that if the Chief Financial Officer is a party to a proposed trade or such position is not filled, transaction or inquiry relating to this Policy, the Companyâ€™s Chief Executive Officer shall act as the Compliance Officer with respect to such proposed trade, transaction or inquiry. The Compliance Officer may delegate his or her authority to act as the Compliance Officer as he or she deem necessary or appropriate in his or her sole discretion. The duties and powers of the Compliance Officer and his or her delegees may include the following: â—Administering, monitoring and enforcing compliance with this Policy.â—Responding to all inquiries relating to this Policy.â—Designating and announcing special trading blackout periods during which specified persons may trade in Company securities.â—Providing copies of this Policy and other appropriate materials to all current and new directors, officers, employees and consultants, and such other persons as the 5â€‹â€‹Compliance Officer determines have access to material nonpublic information concerning the Company.â—Administering, monitoring and enforcing compliance with applicable insider trading laws and regulations.â—Assisting in the preparation and filing of all required SEC reports filed by Section 16 Insiders relating to their trading in Company securities, including Forms 3, 4, 5 and 144 and Schedules 13D and 13G.â—Assisting in the preparation and filing of all required insider filings and reports with Canadian securities regulators through the System for Electronic Disclosure by Insiders (SEDI) filed by Reporting Insiders relating to their trading in Company securities.â—Maintaining as Company records originals or copies of all documents required by the provisions of this Policy, and copies of all required reports to be filed with the SEC or any Canadian securities regulatory authority relating to insider trading, including Form 55-102F2 and Forms 3, 4, 5 and 144 and Schedules 13D and 13G.â—Proposing revisions to this Policy as necessary to reflect changes in applicable insider trading laws and regulations (to be considered by the Nominating and Corporate Governance Committee (the â€œGovernance Committeeâ€) of the Board of Directors (the â€œBoardâ€) of the Company at its next meeting).â—Maintaining the accuracy of the list of roles/titles as set forth on ExhibitÂ A, and updating such list periodically as necessary to reflect additions or deletions.â—Designing and requiring training about the obligations of this Policy as the Compliance Officer considers appropriate.The Compliance Officer may designate one or more individuals who may perform the Compliance Officerâ€™s duties under this Policy in the event that a Compliance Officer is unable or unavailable to perform such duties.Section 13.Definition of â€œMaterial Nonpublic Informationâ€â—â€œMaterialâ€. Information about the Company is â€œmaterialâ€ if there is a substantial likelihood it would affect the investment or voting decisions of a reasonable investor, or if the disclosure of the information would be expected to significantly alter the total mix of the information in the marketplace about the Company, and includes, for greater certainty, any material facts or material changes (as such terms are defined under applicable securities laws). Any type of information that would reasonably be expected to have a significant effect on the market price or value of Company securities or an investorâ€™s decision to buy or sell Company securities is material. Both positive and negative information may be material. While it is not possible to identify all 6â€‹â€‹information that would be deemed material, the following information ordinarily would be considered material:oFinancial performance, including quarterly and year-end operating results, including significant changes in performance or liquidity.oProjections of future earnings or losses, or other earnings guidance, and any changes to previously announced earnings guidance.oCompany projections and strategic plans.oNew major contracts, suppliers, or finance sources or the loss thereof.oSignificant changes or developments in products or services or delays in new product or service introduction or development.oSignificant pricing or cost changes.oPotential mergers or acquisitions, the sale of Company assets or subsidiaries or major partnering agreements.oChanges in senior management or the Board.oChanges in corporate or capital structure.oChanges in business and operations.oSignificant labor disputes or negotiations. oChanges in credit arrangements.oStock splits, public or private securities/debt offerings, or changes in Company dividend policies or amounts.oA significant cybersecurity incident, such as a data breach or a significant disruption or unauthorized access to information technology infrastructure.oActual or threatened major litigation, or the resolution of such litigation.â—â€œNonpublicâ€. Material information is â€œnonpublicâ€ if it has not been widely disseminated to the general public through a report filed with the SEC and the Canadian securities regulatory authorities or through major newswire services, national news dissemination services or financial news services in Canada and the United States and investors have been given a reasonable amount of time to analyze the information. For purposes of this Policy, information will be considered public after the close of trading on the second full trading day following the Companyâ€™s widespread public release of the information. Material information includes material facts and material changes (as such terms are defined under applicable securities laws).7â€‹â€‹â—Consult Compliance Officer When in Doubt. Any employees who are unsure whether the information that they possess is material or nonpublic must consult the Compliance Officer for guidance before trading in any Company securities. Section 14.The Company May Suspend All Trading Activities by Employees. In order to avoid any questions and to protect both the Company and its personnel from any potential liability, from time to time the Company may impose a â€œblackoutâ€ period during which some or all directors, officers and employees may not buy or sell Company securities. The Compliance Officer will impose such a blackout period if, in their judgment, there exists nonpublic information that would make trades by the specified group of persons inappropriate in light of the risk that such trades could be viewed as violating applicable securities laws. If you are made aware of such a blackout period, you may not disclose its existence to anyone. The Board will not approve the grant of stock options or other forms of equity-based compensation awards during the period of any trading black-out.Section 15.Maintaining Confidentiality. All directors, officers and employees of the Company and its subsidiaries are â€Žprohibited from informing, other than in the necessary course of business, â€Žanother person or company of material undisclosed information relating to the â€ŽCompany.â€ŽA director, officer or employee of the Company and its subsidiaries may disclose â€Žmaterial undisclosed information to third parties where doing so is in the â€Žnecessary course of business. This exception would generally cover â€Žcommunications with:â€Žâ—Vendors, suppliers, or strategic partners on issues such as research and â€Ždevelopment, sales and marketing, and supply contracts.â€Žâ—Employees, officers, and board members.â€Žâ—Lenders, legal counsel, auditors, underwriters, and financial and other â€Žprofessional advisors to the Company.â€Žâ—Parties to negotiations.â€Žâ—Labor unions and industry associations.â€Žâ—Government agencies and non-governmental regulators.â€Žâ—Credit rating agencies (provided that the information is disclosed for the â€Žpurpose of assisting the agency to formulate a credit rating and the â€Žagencyâ€™s ratings generally are or will be publicly available).â€ŽCommunicating material undisclosed information to family members, friends or â€Žother third parties constitutes tipping and can result in serious consequences for â€Žthe Company and the persons communicating and receiving the information.â€ŽInformation communicated internally and externally to outside parties in the â€Žnecessary course of business should be done on a need-to-know basis consisting â€Žonly of that information that is necessary for the recipient to be able to perform its â€Žresponsibilities.â€Ž8â€‹â€‹Outside parties who are aware of material undisclosed information relating to the â€ŽCompany must be advised that:â€Žâ—The information is confidential.â€Žâ—They must not communicate that information to anyone else except in the â€Žnecessary course of business and on a need-to-know basis.â€Žâ—They are subject to the insider trading, tipping and recommending prohibitions â€Žof applicable securities laws.â€ŽAn outside party will generally be required to enter into a confidentiality â€Žagreement with the Company except in circumstances where the party owes a â€Žduty of trust or confidence to the Company.â€ŽIn order to prevent the misuse or inadvertent disclosure of material undisclosed â€Žinformation, the following procedures should be observed:â€Žâ—Documents and files containing confidential information should be kept in a â€Žsafe place to which access is restricted to individuals on a need-to-know â€Žbasis.â€Žâ—Code names should be used where appropriate.â€Žâ—Confidential matters should not be discussed in places where discussion could â€Žbe overheard (for example, elevators, hallways, restaurants, airplanes or â€Žtaxis).â€Žâ—Reasonable care should be exercised in the use of wireless telephones or other â€Žwireless devices.â€Žâ—Confidential documents should not be read or displayed in public places and â€Žshould not be discarded where others can retrieve them.â€Žâ—Employees must ensure that they maintain the confidentiality of information in â€Žtheir possession outside of the office as well as inside the office.â€Žâ—Reasonable care should be exercised in the transmission of confidential â€Žinformation by electronic means.â€Žâ—Unnecessary copying of confidential documents should be avoided and â€Ždocuments containing confidential information should be promptly â€Žremoved from conference rooms and work areas after meetings are â€Žconcluded.â€Žâ—Extra copies of confidential documents should be shredded or otherwise â€Ždestroyed.â€Žâ—Access to confidential electronic data should be restricted through the use of â€Žpasswords.â€ŽSection 16.Applicability of Policy to Securities and Material Undisclosed Information of other Companies. The prohibitions contained in this Policy with respect to insider trading, tipping and recommending trades in securities of the Company will also apply to directors, 9â€‹â€‹officers and employees of the Company and its subsidiaries in relation to the securities of other companies in circumstances where such persons may be in possession of material undisclosed information relating to such companies obtained in the course of the Company's business. In these circumstances, information about other companies should be treated in the same way as comparable information relating to the Company.Section 17.Violations of Insider Trading Laws or This Policy Can Result in Severe Consequences.â—Civil and Criminal Penalties. The consequences of prohibited insider trading or tipping can be severe. Persons violating insider trading or tipping rules may be required to disgorge profit made or loss avoided, pay civil penalties up to three times the profit made or loss avoided, face private action for damages or public interest orders such as trading bans and bans against acting as a director or officer of a public company and acting as or becoming a registrant, as well as be subject to criminal penalties, including up to imprisonment and/or fines. Persons found guilty of insider trading or tipping may also be subject to a fine and may also be liable to compensate for damages the buyer or seller of securities (in the case of insider trading) or any person that bought or sold securities to or from a tippee (in the case of tipping) and otherwise prohibited from trading in securities or acting as an officer or director of a company. The Company and/or the supervisors of the person violating the rules may also be required to pay major civil or criminal penalties. â—Company Discipline. Violation of this Policy or applicable insider trading laws by any director, officer or employee may subject the director to removal proceedings and the officer or employee to disciplinary action by the Company, including termination for cause.Section 18.This Policy Is Subject to Revision. The Company may change the terms of this Policy from time to time to respond to developments in law and practice, and will take steps to inform all affected persons of any material changes. Section 19.All Persons Must Acknowledge Their Agreement to Comply with This Policy. This Policy will be available on the Companyâ€™s internal website and delivered to all persons subject to this Policy upon adoption or the commencement of their employment or other service relationship with the Company. Upon first receiving a copy of this Policy, each such person must sign an acknowledgment that he or she has received a copy of and agrees to comply with this Policy. The Compliance Officer may periodically require written certifications by those subject to this Policy, including as to their compliance with this Policy or to refresh their acknowledgement of and agreement to comply with this Policy. Any acknowledgment and agreement hereunder will constitute consent for the Company to impose sanctions for violation of this Policy and to issue any necessary stop-transfer orders to the Companyâ€™s transfer agent to enforce compliance with this Policy.â€‹10â€‹â€‹APPENDIX ISpecial Restrictions on Transactions in Company Securities by InsidersTo minimize the risk of apparent or actual violations of the rules governing insider trading, we have adopted these special restrictions relating to

transactions in our securities by Insiders. Insiders are responsible for ensuring compliance with this Appendix I, including restrictions on all trading during certain periods, by family members and members of their households and by entities over which they exercise voting or investment control or otherwise exercise direction or control. Insiders should provide each of these persons or entities with a copy of this Policy.Section 1.Trade Pre-Clearance Required. As part of this Policy, all purchases and sales of equity securities of the Company by Insiders, other than transactions that are not subject to this Policy or transactions pursuant to a Rule 10b5-1 trading plan or other automatic plan authorized by the Compliance Officer, must be pre-cleared by the Compliance Officer. This requirement is intended to prevent inadvertent Policy violations, avoid trades involving the appearance of improper insider trading, facilitate timely Form 4 reporting by Section 16 Insiders and insider reporting on SEDI by Reporting Insiders and avoid transactions that are subject to disgorgement under applicable securities laws.Requests for pre-clearance must be submitted via email to the Compliance Officer at least two business days in advance of each proposed transaction. If the Insider does not receive a response from the Compliance Officer within 24 hours, the Insider must follow up to ensure that the message was received. Each Insiderâ€™s request for pre-clearance should include the following information:â—The nature of the proposed transaction.â—The expected date of the transaction.â—The number of shares involved.â—If the transaction involves a stock option exercise in connection with a sale to cover the exercise price or a subsequent sale, or a stock option exercise by way of â€œcashless exerciseâ€, â€œnet exerciseâ€ or â€œsurrenderâ€, the specific option to be exercised.â—Contact information for the broker who will execute the transaction.â—A confirmation that the Insider has carefully considered whether he or she may be aware of any material nonpublic information relating to the Company (describing any borderline matters or items of potential concern) and has concluded that he or she does not.â—Whether the transaction complies with all rules and regulations, including Rule 144, Rule 701, Form S-8, and Section 16 of the Exchange Act or NI 55-104, applicable to securities transactions by the Insider.11â€‹â€‹â—Any other information that is material to the Compliance Officerâ€™s consideration of the proposed transaction.The Compliance Officer may withhold or condition pre-clearance in his or her sole discretion. If the proposed transaction is pre-cleared, the Insider may proceed with it on the approved terms within three days of the pre-clearance, provided that he or she complies with all other securities law and Company requirements, such as Rule 144, Section 16 and NI 55-104 reporting obligations, prohibitions regarding trading on the basis of inside information, and compliance with any special trading blackout imposed by the Company prior to the completion of the trade.Section 2.Pre-Clearance of Automatic Trading â€ŽPlans Required. Pre-clearance by the Compliance Officer is required for an Insider to enter into or modify a written contract, letter of instruction or plan that complies with the requirements of applicable securities laws (an â€œAutomatic Trading â€ŽPlanâ€). Plans that are not pre-cleared may not be used by an Insider. Pre-clearance must be requested at least five full trading days prior to entry into or modification of the Automatic Trading â€ŽPlan and be accompanied by a copy of the plan. However, pre-clearance will not be required for individual transactions effected pursuant to a pre-cleared Automatic Trading â€ŽPlan. All Insiders must immediately report the results of transactions effected under a trading plan to the Compliance Officer since they will be reportable following the execution of the trade.Section 3.Hardship Exemptions. The Compliance Officer may, on a case-by-case basis, exempt a transaction by an Insider from this Policy due to financial or other hardship. Any request for a hardship exemption must be in writing and must describe the amount and nature of the proposed transaction and the circumstances of the hardship. The Insider requesting the hardship exemption must also certify to the Compliance Officer that he or she is not in possession of material nonpublic information concerning the Company or (such as in the case of a gift or other non-monetization transaction to a party who promises not to sell the securities received for some time or to a party subject to this Policy) that the transaction does not misuse the Companyâ€™s information. The existence of this process does not in any way obligate the Compliance Officer to approve any hardship exemption requested by an Insider, and all Insiders are cautioned that this exemption is intended to address limited and unusual circumstances.Section 4.Brokers. All Insiders must ensure that their broker does not execute any transaction for the Insider (other than under a pre-cleared Automatic Trading â€ŽPlan) until the broker has verified with the Compliance Officer that the transaction has been pre-cleared.Section 5.Reporting of Transactions Required. To facilitate timely reporting on SEDI and under Section 16 of the Exchange Act, Reporting Insiders and Section 16 Insiders are required to on the same day as the trade date, or, with respect to transactions effected pursuant to an Automatic Trading â€ŽPlan, on the day the Insider is advised of the terms of the transaction, (a) report the details of each transaction to the Compliance Officer and (b) arrange with persons whose trades must be reported by the Insider under Section 16 (such as immediate family members living in the Insiderâ€™s household) to immediately report directly to the Company and to the Insider the following transaction details:â—Transaction date (trade date)12â€‹â€‹â—Number of shares involved.â—Price per share at which the transaction was executed (before addition or deduction of brokerage commission and other transaction fees).â—For stock option exercises, the specific option exercised.â—Contact information for the broker who executed the transaction.â—Specific representation that the Insider is not in possession of material non-public information.â—Whether the transaction was pursuant to a trading plan or other automatic trading plan.â—For a Section 16 Insider, a specific representation whether the transaction was intended to satisfy the affirmative defense conditions of Rule 10b5-1(c).The transaction details must be reported to the Compliance Officer, with copies to Company personnel (if any) who assist the Reporting Insider in preparing his or her insider reports and/or the Section 16 Insider in preparing his or her Form 4, as applicable.If reports required to be filed on SEDI are filed late, Reporting Insiders will generally be subject to a fine per day, per insider, per issuer.Section 6.Named Employees Considered Insiders. The Governance Committee of the Board will review, at least annually, those individuals deemed to be â€œInsidersâ€ for purposes of this Appendix I. Insiders shall include persons subject to insider reporting obligations under NI 55-102 and Section 16 and such other persons as the Governance Committee deems to be Insiders. Generally, Insiders shall be any person who by function of their employment is consistently in possession of material nonpublic information or performs an operational role, such as head of a division or business unit, that is material to the Company as a whole.Section 7.Special Guidelines for Automatic Trading Plans. An Insider will not be deemed to have violated this Policy for transactions pursuant to an Automatic Trading â€ŽPlan that has been pre-cleared by the Compliance Officer. The Compliance Officer may withhold or condition pre-clearance of any proposed Automatic Trading â€ŽPlan (each, a â€œProposed Planâ€) for any reason, in his or her sole discretion. A.No earlier than two business days prior to the date that the Proposed Plan is to be adopted, any Insider establishing a Proposed Plan must certify to the Compliance Officer in writing that as of such date and as of the adoption date of the Proposed Plan:(i)such person is not and to such personâ€™s knowledge, will not be, aware of material nonpublic information concerning the Company; (ii)all such trades to be made pursuant to the Proposed Plan will be made in accordance with the applicable securities laws and stock exchange rules; 13â€‹â€‹(iii)such person is adopting the Proposed Plan in good faith and not as part of a plan or scheme to evade the prohibitions of applicable securities laws;(iv)such person will act in good faith with respect to the Proposed Plan throughout its duration; and(v)the Proposed Plan complies with the requirements of applicable securities laws.This certification may be made in an email to the Compliance Officer. Â The person establishing the Proposed Plan must notify the Compliance Officer promptly via email and withdraw the certification if any changes of circumstances prior to the adoption date of the Proposed Plan have or will render such certification to be inaccurate as of that time.â€‹B.The Compliance Officer will not pre-clear a Proposed Plan if he or she concludes that the Proposed Plan:â—Fails to comply with the requirements of applicable securities laws, including Rule 10b5-1 and the SECâ€™s rules thereon, as amended from time to time;â—Would permit a transaction to occur before (A) for Section 16 Insiders and/or Reporting Insiders, as applicable, adopting a Proposed Plan, the later of (i) 90 days after adoption of the Proposed Plan or (ii) two business days after disclosure of the Companyâ€™s financial results in a Form 10-Q or Form 10-K for the completed fiscal quarter in which the Proposed Plan was adopted (subject to a maximum of 120 days after adoption of the Proposed Plan), and (B) for all other employees adopting a Proposed Plan that are not Section 16 Insiders or Reporting Insiders, 30 days after adoption.â—Is established during a â€œclosedâ€ window period or a special â€œblackoutâ€ period, or the Insider is unable to represent to the satisfaction of the Compliance Officer that the Insider is not in possession of material nonpublic information regarding the Company.â—Lacks appropriate mechanisms to ensure that the Insider complies with all applicable securities laws, rules and regulations, including Rule 144, Rule 701, Form S-8, and Section 16 of the Exchange Act, applicable to securities transactions by the Insider.â—Does not provide the Company the right to suspend all transactions under the Proposed Plan if the Compliance Officer, in his or her sole discretion, deems such suspension necessary or advisable, including suspensions to comply with any â€œlock-upâ€ agreement the Company agrees to in connection with a financing or other similar events.14â€‹â€‹â—Exposes the Company to liability under any other applicable state or federal rule, regulation or law;â—Creates any appearance of impropriety; â—Fails to meet guidelines established by the Company; orâ—Otherwise fails to satisfy the Compliance Officer for any reason.C.Any modifications or amendments to or deviations from an Automatic Trading â€ŽPlan are deemed to be the Insider entering into a new Automatic Trading â€ŽPlan and, accordingly, require pre-clearance of such modification or deviation pursuant to SectionÂ 2 of this Appendix I.D.Any termination of an Automatic Trading â€ŽPlan must be immediately reported to the Compliance Officer. If an Insider has pre-cleared a new 10b5-1 Plan (the â€œSecond Planâ€) intended to succeed an earlier pre-cleared 10b5-1 Plan (the â€œFirst Planâ€), the Insider may not affirmatively terminate the First Plan without pre-clearance pursuant to SectionÂ 2 of this Appendix I, because such termination is deemed to be entering into the Second Plan. E.No Insider may adopt a single-trade Automatic Trading â€ŽPlan during the 12-month period immediately following the Insiderâ€™s adoption of another single-trade Automatic Trading â€ŽPlan, subject to the exceptions noted in Rule 10b5-1.F.An Insider may have no more than one Automatic Trading â€ŽPlan adopted at any point in time (i.e., multiple concurrent or overlapping plans are prohibited), subject to the express approval by the Compliance Officer and the exceptions noted in Rule 10b5-1. One of these exceptions is for plans authorizing certain â€œsell-to-coverâ€ transactions.G.Employees, officers or directors are not allowed to enter into â€œnon-Rule 10b5-1 trading arrangementsâ€ (as defined in Regulation S-K Item 408(c) of the Exchange Act) unless otherwise approved in advance by the Compliance Officer.H.None of the Company, the Compliance Officer, nor any of the Companyâ€™s officers, employees or other representatives shall be deemed, solely by their pre-clearance of a Proposed Plan, to have represented that it complies with applicable securities laws, including Rule 10b5-1 or to have assumed any liability or responsibility to the Insider or any other party if the 10b5-1 Plan fails to comply with such laws.I.Upon entering into or amending a Rule10b5-1 Plan, the director or officer must promptly provide a copy of the plan to the Company and, upon request, confirm the Companyâ€™s planned disclosure regarding the entry into or termination of a plan (including the date of adoption or termination of the plan, duration of the plan, and aggregate number of securities to be sold or purchased under the plan).â€‹15â€‹â€‹EXHIBIT AINSIDER EMPLOYEES(as of October 1, 2024)â€‹â—Michelle Rodprajongâ—Jaynee Tolleâ—Mark Adamsâ—Courtney Schoettkerâ—Pamela Mattsonâ—Martha Rayaâ—Carolyn Huntâ—Sonya Wareâ—Matthew Sealsâ—James Atkinsâ—Adele Tilzerâ—Nancy Millerâ—Sylvia Williamsâ—Lisa Martinâ—Kristine Buchananâ—Caroline Grossâ—Erica Deramusâ—Noah Belemjianâ—Tyler Terryâ—John Kellyâ€‹â€‹â€‹â€‹ EX-21 11 qipt-20240930xex21.htm EX-21 Exhibit 21Subsidiaries of the RegistrantSubsidiaryState of Incorporation100 W. Commercial Street, LLCMissouriAcadia Medical Supply, Inc.MaineAccess Respiratory Home Care, L.L.C.LouisianaAdvanced Medical DME, LLCKansas-dba Focus Respiratoryâ€‹Alliance Homecare & Mobile Diagnostics, L.L.C.Arizona-dba Alliance Homecareâ€‹At Home Health Equipment, LLCIndianaBlack Bear Medical Group, Inc.MaineBlack Bear Medical NH, Inc.New HampshireBlack Bear Medical, Inc.MaineCare Medical Atlanta, LLCGeorgiaCare Medical of Athens, Inc.GeorgiaCare Medical of Augusta, LLCGeorgiaCare Medical of Gainesville, LLCGeorgiaCare Medical Partners LLCGeorgiaCare Medical Savannah, LLCGeorgia-dba Resource Medical Group of Charlestonâ€‹Central Oxygen, Inc.IndianaCoastal Med-Tech Corp.MaineCooley Medical Equipment, IncorporatedKentuckyFocus Respiratory, LLCArizonaGood Night Medical of Ohio, LLCOhio-dba Good Night Medicalâ€‹Good Night Medical of Texas, IncTexas-dba Good Night Medicalâ€‹Good Night Medical, LLCOhioGreat Elm Healthcare, LLCDelawareHealth Technology Resources, LLCIllinoisHeartland Health Therapy, LLCArizonaHeckman Healthcare Service & Supplies Inc.IllinoisHometown Medical LLCMississippiLegacy Oxygen and Home Care Equipment, LLCKentuckyMayhugh Drugs, Inc.Florida-dba Mayhughâ€™s Medical Equipmentâ€‹Med Supply Center, Inc.MississippiMedical West Healthcare Center, LLCMissouriMetro-Med, Inc.CaliforniaMetro-Med, Inc. - Los AlamitosCaliforniaMetro-Med, Inc. - VenturaCaliforniaNorCal Respiratory, Inc.CaliforniaNorthwest Medical, LLCOregonOxygen PlusCaliforniaPatient Home Monitoring, Inc.WashingtonPatient-Aids, Inc.Kentucky-dba Home Respiratory Serviceâ€‹Exhibit 21â€‹â€‹-dba Legacy Oxygen and Home Care Equipmentâ€‹PM Sleep Lab, LLCKansasQHM Holdings Inc.DelawareQHM Investments I, LLCDelawareQuipt Home Medical Inc.DelawareRejuvenight, LLCArizonaResource Medical Group of Charleston, LLCSouth CarolinaResource Medical Group, LLCSouth CarolinaResource Medical, Inc.South CarolinaRespicare, Inc.CaliforniaRiverside Medical, Inc.TennesseeRTA Homecare, LLCArizona-dba Valley Seating & Mobilityâ€‹Semo Drugs-Care Plus of Mo., Inc. MissouriSleep Health Diagnostics, LLCOhioSleepwell, LLCGeorgiaSoutheastern Biomedical Services, LLCKentuckySouthern Pharmaceutical CorporationMississippiThrift Home Care, Inc.MississippiTuscan, Inc.OhioUnited Respiratory Services, LLCArizona-dba Valley Respiratory Servicesâ€‹West Home Health Care, Inc. Virginiaâ€‹ EX-23 12 qipt-20240930xex23.htm EX-23 Consent - Form 10-K or Form 8-KExhibit 23â€‹Consent of Independent Registered Public Accounting Firmâ€‹We hereby consent to the incorporation by reference in the Registration Statements on Form F-10 (No. 333-276253)

and Form S-8 (File No. 333-278648) of Quipt Home Medical Corp. (the Company) of our report dated December 16, 2024, relating to the consolidated financial statements of the Company included in this Annual Report on Form 10-K for the year ended September 30, 2024.â€‹â€‹/s/BDO USA, P.C.â€‹Cincinnati, Ohio December 16, 2024â€‹ EX-31.1 13 qipt-20240930xex31d1.htm EX-31.1 â€‹â€‹EXHIBIT 31.1Certification of Chief Executive OfficerPursuant to Section 302 of the Sarbanes-Oxley Act of 2002I, Gregory Crawford, certify that:1.I have reviewed this Annual Report on Form 10-K of Quipt Home Medical Corp.;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.ï»¿Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;4.The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:(a)ï»¿Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;(b)Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;(c)ï»¿Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and(d)Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and5.ï»¿The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions):(a)All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and(b)ï»¿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.December 16, 2024â€‹/s/ GREGORY CRAWFORDâ€‹Gregory Crawfordâ€‹ Chief Executive Officer (Principal Executive Officer) EX-31.2 14 qipt-20240930xex31d2.htm EX-31.2 â€‹â€‹EXHIBIT 31.2Certification of Chief Financial OfficerPursuant to Section 302 of the Sarbanes-Oxley Act of 2002I, Hardik Mehta, certify that:1.I have reviewed this Annual Report on Form 10-K of Quipt Home Medical Corp.;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.ï»¿Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;4.The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:(a)ï»¿Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;(b)Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;(c)ï»¿Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and(d)Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and5.ï»¿The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions):(a)All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and(b)ï»¿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€‹â€‹December 16, 2024/s/ HARDIK MEHTAâ€‹Hardik Mehtaâ€‹â€‹â€‹Chief Financial Officerâ€‹â€‹â€‹(Principal Financial Officer)â€‹â€‹â€‹ EX-32 15 qipt-20240930xex32.htm EX-32 â€‹EXHIBIT 32â€‹The following certifications are being furnished solely to accompany the Annual Report pursuant to 18 U.S.C. Section 1350 and in accordance with SEC Release No. 33-8238. These certifications shall not be deemed â€œfiledâ€ for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, nor shall they be incorporated by reference in any filing made by Quipt Home Medical Corp. under the Securities Act of 1933, as amended, whether made before or after the date hereof, regardless of any general incorporation language in such filing.CERTIFICATIONS OF CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICERPURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TOSECTION 906 OF THE SARBANES-OXLEY ACT OF 2002Pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, I, Gregory Crawford, Chief Executive Officer of Quipt Home Medical Corp., a British Columbia corporation (the â€œCompanyâ€), hereby certify that to my knowledge:(i)the accompanying Annual Report on Form 10-K of the Company for the year ended SeptemberÂ 30, 2024 (the â€œAnnual Reportâ€) fully complies with the requirements of Section 13(a) or Section 15(d), as applicable, of the Securities Exchange Act of 1934, as amended; and(ii)the information contained in the Annual Report fairly presents, in all material respects, the financial condition and results of operations of the Company.December 16, 2024/s/ GREGORY CRAWFORDâ€‹Gregory Crawfordâ€‹â€‹â€‹Chief Executive Officerâ€‹â€‹â€‹(Principal Executive Officer)â€‹Pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, I, Hardik Mehta, Chief Financial Officer of the Company, hereby certify that to my knowledge:(i)the accompanying Annual Report fully complies with the requirements of Section 13(a) or Section 15(d), as applicable, of the Securities Exchange Act of 1934, as amended; and(ii)the information contained in the Annual Report fairly presents, in all material respects, the financial condition and results of operations of the Company.December 16, 2024/s/ HARDIK MEHTAâ€‹Hardik Mehtaâ€‹â€‹â€‹Chief Financial Officerâ€‹â€‹â€‹(Principal Financial Officer)â€‹A signed original of this written statement required by Section 906 has been provided to Quipt Home Medical Corp. and will be retained by Quipt Home Medical Corp. and furnished to the Securities and Exchange Commission or its staff upon request.â€‹ EX-97 16 qipt-20240930xex97.htm EX-97 Exhibit 97QUIPT HOME MEDICAL Corp.Policy for RECOVERY OF ERRONEOUSLY AWARDED Incentive Compensationâ€‹(Adopted as of December 1, 2023)(Effective, October 2, 2023)1. INTRODUCTIONQuipt Home Medical Corp. (the â€œCompanyâ€) is adopting this policy (this â€œPolicyâ€) to provide for the Companyâ€™s recovery of certain Incentive Compensation (as defined below) erroneously awarded to Affected Officers (as defined below) under certain circumstances. This Policy is administered by the Compensation Committee (the â€œCommitteeâ€) of the Companyâ€™s Board of Directors (the â€œBoardâ€). The Committee shall have full and final authority to make any and all determinations required or permitted under this Policy. Any determination by the Committee with respect to this Policy shall be final, conclusive and binding on all parties. The Board may amend or terminate this Policy at any time. This Policy is intended to comply with Section 10D of the Securities and Exchange Act of 1934, as amended (the â€œExchange Actâ€), Rule 10D-1 thereunder and the applicable rules of any national securities exchange on which the Companyâ€™s securities are listed (the â€œExchangeâ€) and will be interpreted and administered consistent with that intent. 2. EFFECTIVE DATEThis Policy shall apply to all Incentive Compensation paid or awarded on or after the date of adoption of this Policy, and to the extent permitted or required by applicable law. 3. DEFINITIONSFor purposes of this Policy, the following terms shall have the meanings set forth below: â€œAffected Officerâ€ means any current or former â€œofficerâ€ as defined in Exchange Act Rule 16a-1, and any other senior executives as determined by the Committee.â€œErroneously Awarded Compensationâ€ means the amount of Incentive Compensation received that exceeds the amount of Incentive Compensation that otherwise would have been received had it been determined based on the Restatement, computed without regard to any taxes paid. Â In the case of Incentive Compensation based on stock price or total shareholder return, where the amount of Erroneously Awarded Compensation is not subject to mathematical recalculation directly from the information in the Restatement, the amount shall reflect a reasonable estimate of the effect of the Restatement on the stock price or total shareholder return upon which the Incentive Compensation was received, as determined by the Committee in its sole discretion. Â The Committee may determine the form and amount of Erroneously Awarded Compensation in its sole discretion.â€œFinancial Reporting Measureâ€ means any measure that is determined and presented in accordance with the accounting principles used in preparing the Companyâ€™s financial statements, and any measures that are derived wholly or in part from such measures, whether or not such measure is presented within the financial statements or included in a filing with the Securities and Exchange Commission. Stock price and total shareholder return are Financial Reporting Measures. â€‹â€‹â€œIncentive Compensationâ€ means any compensation that is granted, earned or vested based in whole or in part on the attainment of a Financial Reporting Measure. For purposes of clarity, base salaries, bonuses or equity awards paid solely upon satisfying one or more subjective standards, strategic or operational measures, or continued employment are not considered Incentive Compensation, unless such awards were granted, paid or vested based in part on a Financial Reporting Measure.â€œRestatementâ€ means an accounting restatement due to the material noncompliance of the Company with any financial reporting requirement under the securities laws, including any required accounting restatement to correct an error in previously issued financial statements that is material to the previously issued financial statements (i.e., a â€œBig Râ€ restatement), or that would result in a material misstatement if the error was corrected in the current period or left uncorrected in the current period (i.e., a â€œlittle râ€ restatement).4.RECOVERY If the Company is required to prepare a Restatement, the Company shall seek to recover and claw back from any Affected Officer reasonably promptly the Erroneously Awarded Compensation that is received by the Affected Officer: (i)after the person begins service as an Affected Officer;(ii)who serves as an Affected Officer at any time during the performance period for that Incentive Compensation; (iii)while the Company has a class of securities listed on the Exchange; and(iv)during the three completed fiscal years immediately preceding the date on which the Company was required to prepare the Restatement (including any transition period within or immediately following those years that results from a change in the Companyâ€™s fiscal year, provided that a transition period of nine to 12 months will be deemed to be a completed fiscal year). For purposes of this Policy:â—Erroneously Awarded Compensation is deemed to be received in the Companyâ€™s fiscal year during which the Financial Reporting Measure specified in the Incentive Compensation is attained, even if the payment or grant of the Incentive Compensation occurs after the end of that period; andâ—the date the Company is required to prepare a Restatement is the earlier of (x)Â the date the Board, the Committee or any officer of the Company authorized to take such action concludes, or reasonably should have concluded, that the Company is required to prepare the Restatement, or (y) the date a court, regulator, or other legally authorized body directs the Company to prepare the Restatement. For purposes of clarity, in no event shall the Company be required to award any Affected Officers an additional payment or other compensation if the Restatement would have resulted in the grant, payment or vesting of Incentive Compensation that is greater than the Incentive Compensation actually received by the Affected Officer. The recovery of Erroneously Awarded Compensation is not dependent on if or when the Restatement is filed.2â€‹5.SOURCES OF RECOUPMENTTo the extent permitted by applicable law, the Committee may, in its discretion, seek recoupment from the Affected Officer(s) through any means it determines, which may include any of the following sources: (i)Â prior Incentive Compensation payments; (ii)Â future payments of Incentive Compensation; (iii)Â cancellation of outstanding Incentive Compensation; (iv)Â direct repayment; and (v) non-Incentive Compensation or securities held by the Affected Officer. To the extent permitted by applicable law, the Company may offset such amount against any compensation or other amounts owed by the Company to the Affected Officer. 6.LIMITED EXCEPTIONS TO RECOVERYNotwithstanding the foregoing, the Committee, in its discretion, may choose to forgo recovery of Erroneously Awarded Compensation under the following circumstances, provided that the Committee (or a majority of the independent members of the Board) has made a determination that recovery would be impracticable because:(i)The direct expense paid

to a third party to assist in enforcing this Policy would exceed the recoverable amounts; provided that the Company has made a reasonable attempt to recover such Erroneously Awarded Compensation, has documented such attempt and has (to the extent required) provided that documentation to the Exchange; (ii)Recovery would violate home country law where the law was adopted prior to NovemberÂ 28, 2022, and the Company provides an opinion of home country counsel to that effect to the Exchange that is acceptable to the Exchange; or(iii)Recovery would likely cause an otherwise tax-qualified retirement plan to fail to meet the requirements of the Internal Revenue Code of 1986, as amended.7.NO INDEMNIFICATION OR INSURANCEThe Company will not indemnify, insure or otherwise reimburse any Affected Officer against the recovery of Erroneously Awarded Compensation. 8.NO IMPAIRMENT OF OTHER REMEDIESThis Policy does not preclude the Company from taking any other action to enforce an Affected Officerâ€™s obligations to the Company, including termination of employment, institution of civil proceedings, or reporting of any misconduct to appropriate government authorities. This Policy is in addition to the requirements of Section 304 of the Sarbanes-Oxley Act of 2002 that are applicable to the Companyâ€™s Chief Executive Officer and Chief Financial Officer. â€‹3â€‹ATTESTATION AND ACKNOWLEDGEMENT OF POLICY FOR THE RECOVERY OF ERRONEOUSLY AWARDED COMPENSATION â€‹By my signature below, I acknowledge and agree that: â—I have received and read the attached Quipt Home Medical Corp. Policy for the Recovery of Erroneously Awarded Compensation (as may be amended, restated, supplemented or otherwise modified from time to time, this â€œPolicyâ€). Any capitalized terms used in this Acknowledgment without definition shall have the meaning set forth in the Policy. â— I am fully bound by, and subject to, all of the terms and conditions of the Policy. In the event of any inconsistency between the Policy and the terms of any employment agreement to which I am a party, or the terms of any compensation plan, program or agreement under which any compensation has been granted, awarded, earned or paid, the terms of the Policy shall govern.â—In the event it is determined by the Administrator that any amounts granted, awarded, earned or paid to me must be forfeited or reimbursed to the Company, I hereby agree to abide by all of the terms of this Policy both during and after my employment with the Company, including, without limitation, by promptly repaying or returning any Erroneously Awarded Compensation to the Company as determined in accordance with this Policy.Date: Agreed and Acknowledgedâ€‹â€‹ â€‹â€‹ â€‹â€‹ â€‹â€‹ â€‹â€‹ â€‹â€‹ â€‹â€‹ â€‹â€‹ â€‹â€‹ â€‹â€‹ â€‹â€‹[Name of Executive Officer]4 GRAPHIC 17 qipt-20240930xex10d4001.jpg GRAPHIC begin 644 qipt-20240930xex10d4001.jpg M_]C_X 02D9)1@ ! @ 0 ! #_VP!# ," @," @,# P,$ P,$!0@%!00$ M!0H'!P8(# H,# L*"PL-#A(0#0X1#@L+$!80$1,4%145# \7&!84&!(4%13_ MVP!# 0,$! 4$!0D%!0D4#0L-%!04%!04%!04%!04%!04%!04%!04%!04%!04 M%!04%!04%!04%!04%!04%!04%!04%!3_P 1" !" -0# 2(A$! 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(1 Q$ /P#]4Z*** "D M)Q0>E>+_ +0_Q<\>_"O29-3\+> (?%6F6UJ]S>WTVII;BVVG_GE]]^,GCTII M.3LA-I* [/9]XSC/-.KX*_9F_;&^('QY^/^E:/JK:=IF@O;SRMI^G6^ Y5"5+ M2.2QQ[8%?>BG(IU*;INSW%&2FKH6BBBI*"BBB@ HHHH 0]#7EOPZ_P"2Q?%+ M_KKI_P#Z(:O4CT->6_#K_DL7Q2_ZZZ?_.B&K"I\4/7]#CK_ ,6C_B?_ *3(M]27I2U@>-/&VC_#SPW=:]K]ZNGZ3:E/.N71G"[F"*,*"22S <#O7-^$_CYX' M\;ZY%HVD:VLFJRHTD5G=6TUK+*J\L4$J+OP.3MSBMELF==UL>AT5QL/Q;\+7 M-_XCLH-6AGN_#JJVJ01*[R6P*[AE0,MQ_=SZ5R]A^U/\-=2U%;"VUVXEO&9% M$(TF\# MPN!_#^E1ZC>ZV$M)+U].1H[::5FN$ M^_&%1"Q(^F*JV7[1?@*_TO5=2CUJ2*QTN$3W<]S87,"Q(3C/SQC//IFBS"Z/ M2Z*YS4/'^A:7H^FZK<:C"NG:C)%%:W"Y997D_P!6!@'K7#7?[57PVL-0-C/K MEQ'> M^X_LF\+G:<-@"'Y@/49%%FP;2/7**IZ5JEOK6FV]_:,SVUP@DC9D*$ MJ>A((!'T(JY2&%%%% !1110!7O[ZWTZUDN+JXBM8$&6EF<(JCW)(K&LO'GA MV_\ #\^NV^OZ;-HL#.DFI)=H;9"IPV9,[1@\'FOS2_;R^"ME\&M5*?V9K_B M'68=5BN6G37=2:[(=&3&TD# (9-.[@G=D*,-@8Z9KJ=**@IWW,/:/F<4C[9\/?'3X?>+- M173](\:Z#J-\QVK;6]_&TC'/0#//X4GQV19? @WXS3&.+37)Y+W4]!LI[,W6%HF,>X]21@C/? IRHQ454@[H2J-MQDCYT_X)U(M#^TAIA/.W3KH_P#D.OT?\2_'WX=>#-6.E:WXWT/3-2!VM:W%\@=3Z$9X/L:_ M*O\ 9)T/Q5XF^+MCI/A#5DT#4KVTF@EU0Q>8UM 4_>.BY'SXS@]J]N_::_80 ML?A5\.+_ ,9Z-XHU+5[NT(EOX]31&,X8_,X*X.S*2#5R>>.WA>2618HU&2[L M/UZ:ZU+41%-I]U?M)9Q@K_ ,LH\#8..F:YO8VJ^S;-O:/DY['W!HWC M[P[X@_M Z;KVGZ@FGG;=R6URCK <9^=@<#CWKFM._:*^&>KZT-)LO'OA^XU$ MML6WCU"/Z'X(2\4W6GZ0$CFOIM MHQOD*GY ,<8.3VKSW]KO]G&S_9T\;:9I^EZC/J.D:E;FXM_M@4S1E6P58J # MC&00!6BHPWYL? #OC/1=8O1_R[6EZC2'Z+G)_"ODCX&_C6/VLO@YH6]?$ M;QMJTFAVJ-;:9I6E%(@1&=GG3NZMYDAQQD< 5\F_'WX6W7[.OQCO=#L-3GE> MP,5YIVHGY)@K#,+6XLO'7Q U/PY;:3X,6XU2"UT&< :SD56#,9D"'#K6FJZC#9^3,H9 Q.5=@>H!4'ZXK>-2,4DV;2G%-W>Q\Q^ I?%'PG\ M1^!O%/B3PA>:!;ZG+-9^(=7GO[:6.X>]D\R)RD;EEV2; -PX!(KVOP'G_AHO MXD9./] T[O\ ]=*T->\9)XP34M-L_!DGBS1;64PW3S2PQ0O(A!*HLGWRI YX M&>AJG>_%;PSX?.D:]9Z,7EUZ<65S<1HL?D.1C/%2Z\>IBZ]*"O* M6B_X8*#:@++PE_96HV>EWW_ L'4A%=W\1EAC.&Y90ZY_[Z%>C?%_\X26; MX*^+X? $_BCP_XCBDAA$<.DV9MRH\U0V_,TF01QVKK_B3#X%TR;0O#VJ^$+#6 MH=5OVE2V:W1HXI&^].01U)/7J6T@6X M"$$@JV#C.#S5.M!:-["=:FI.-]?F>:>-EN_A5<>%/A] <+))X^V]_G%7N?_ M 3\Y_9@\.8_Y^KW_P!*'KPW_@J>X^T_#H=]M[QG_KE7%?LO?M-_$#X(_#^U MT^?X>:IXM\%W$TTFG7>GP.KH^\^8JR*K*R[\G#8() (KNY7/#Q2.-.U5W/>?^ M"F$T"? W389-OG2:S#Y0/4D(^2/PKA/V/O!UWH'[(OQ+URX0QQZS%.;<,/O1 MQ0E=P]068CZ@UT;? ##QQ^VMXFTK7OB!HMSX#^'6F,7L]"D<_;KYS]YWR!L&. M,X!QT'.:]-_:$\27?P\^'+^ _"'P[\0:ZE_I4MG:'0[56M;(;=@$ASG/.<#) M.#6:E:"I%N-Y.9\5_P#!.?^V=??/[7L:O\ LY^. P!'V!CS MZY%?_[,W@_XE_3XIV/BO4/A3XMU*SAMY;>2&ULB),.N,C=QQZ5]O\ [15W MK7Q&_9:UV72?#FJC5=3LEV:.\!-XA+/^+(:8,?\Q6/_P!!-?/7[]NE? $/]GGQ[>:UJ_P * MO%^H6%Y:_96%G8'S$^;(;#=17JO[;'B7QC\9M MO"'ASX7^+Y/L=XES)J#V& M89!LZ)@DG&<<^E:3_P!X4KH2TI-6+_\P2\.? GB\9X_M%/_ $6*XO\ X*D(M!XF\$-U/V28?^/UJ_L-7'C7X+7=[X8\1_#+Q7#!K=ZCIJ@L]L%MA,$R[CD#C MJ/6N5_;.M_'O[0'C/2VT#X7>+H;#1HY;;SKBQR+AMY)9,9^7IC/6H6F(YNA3 M? [FQ]/?L#X_X9?\ "F.S7.?^_P]?&7_ 4A"C]H9\'+?V-:Y_\ 'Z^EOV)/ M%GBGP7X5T;X<>)/AQXHT5X6GD36+JU"V84L7PQ.""22.E>%_MR?"3Q]\0OV@ M=4O]"\&:YJ^FQV=M;QW5G9M)&V$YPW0X)(HI>[7;;"=W36A]Z? 5!%\$/ B+ MT&B6@'_?E:S?AU_R6+XI?]==/_\ 1#5R_P"RM\0-;UKP1IGA;7_ WB#PGJ&@ MZ9;V\MSJUOY=O775JD5YO M\B*OQT?\7_MLBY\>=/EU7X;ZA:Q12SM)-:C9!G?C[1'DC'/ R.FMVXD%UJ%Q=1QI\V6*NQ [<]LUO?M&^-]<^'?PGU;7?#:6 MTNMPRVL%JEXA>(O+R_!O_,W_ CXJM_AM87G MA_6K6_ANH+N>6WE@LI9EO8Y'+J4** >>YQ6S%X^\:?$;Q.?#_@^[TW0H]- TZTN]7UB\LS^M])N?'&A0VUU974$+I::A; MS2;%=HRQ*,&!!&XC)!%#H7LKF'[*]U]=KG5?"7A'4].MXK34;S6H='U?3[I2SVDN<2QXR,'N#W!!J"T\<_$+Q?X M3\4:MHVM:+H[Z%]=_;,ESIF?#G0O$.HW^B:Y MJOB?R+;2=.@T^2U2&>0GYI7\UBR* 2< $UO:IXJ^(?PIO]%OO%FKZ1XH\/:E M>Q6%TUAI[64UC+(<(R?O&$D>[@[L-T.:Z5"VAZ:=EJ>ZTF?>OF?3?BQXSU]? M%-ZOQ"\%^&HM+U&ZM8#5;'$[;Q@\,O[C6='N8;*.XB*J06AEGT4P&E2>^* N!CM3J*3 8R9'!Q2A,#'7ZTZBA M,V\'*%3&>:?13 84R#GIU KR_P"'7_)8OBE_UUT_P!$-7J1Z&O+?AU_R6+X MI?\ 773_/T0U85/BAZ_H<=?^+1_Q(\ ])D6_CYX.U3QY\-KK1M'BBEOI+RQ MF59I BE8KN&5^3WV(Q'O7E.M_ 'Q/=ZE\1K>-;2?0YK34'\-Q-, PNKY0;C? MGA0K*V#_ --FKZ<"@]:/+7T_6NB,FD=+C=G@UIX-\:?"WQ1-X@\,Z)!XHM=8 MTVRM]5TD7T=K/#Q98I)/D=2"05)'0$5A^)/@[XS\>:?XM\1:O9V=EXEU ME+.RL]'BNPZ6EK#+YA#S8"M(223C@8 &:^E1&J]!2&)2E=1X$^'NM:!X%\> MZ9>0Q+=ZOJ.H7-HJRJP9)4 0D]CGL>E>NF-2"",@TGDKC&*.9ARH\.F^#FO7 M/P8\%Z;;26MEXN\,F"[MA,^Z!IH\AHF90?E8$C('%1:QH_C[XOW.AZ7X@*V MW@W0;&^BO[Z9]4BO9KMHCN2.%8Q@*6P27P< <5[OL&,=J/+4CI2YF.Q\[:9^ MRYIGB7PGXMM?$FC:=;ZYJ&KW5_8:Q'#%)=09DW02>9C/''RG(QQ5BR\ ^//$ M&K>#]3U_3[**]TS1=1TR^>WN4,'K31C;V'Q TC23I;AI1Y-W;R ":WD?ICHRGLR\=:Z MJX\">,O /B6[U_P_HEIXNL=;TRTLM9T26^2TF6:&(Q"6*1P4960A65B/N@BO M>C A&,6N0<=.G-/G>S#D/S]\??L%^*?BEKO]MZ1IWASX56'E"%- CG: M[8;23YKO&NSAKRWX=?\ )8OBE_UUT_\ ]$-116%3XH>OZ''7_BT? I\3_])D>I+TI:**V6R.P****8!1110 4444 %%%% !1110 4444 ?_]D! end GRAPHIC 18 qipt-20240930xex10d5002.jpg GRAPHIC begin 644 qipt-20240930xex10d5002.jpg M_]C_X 02D9)1@ ! @ 0 ! #_VP!# ," @," @,# P,$ P,$!0@%!00$ M!0H'!P8(# H,# L*"PL-#A(0#0X1#@L+$!80$1,4%145# \7&!84&!(4%13_ MVP!# 0,$! 4$!0D%!0D4#0L-%!04%!04%!04%!04%!04%!04%!04%!04%!04 M%!04%!04%!04%!04%!04%!04%!04%!3_P 1" !" -0# 2(A$! Q$!_\0 M'P 04! 0$! 0$ $" P0%!@<("0H+_\0 M1 @$# P($ P4% M! 0 %] 0(# 01!1(A,4$&$U%A!R)Q%#*!D:$((T*QP152T? D,V)R@@D* M%A<8&1HE)B7J#A(6&AXB)BI*3E)66EYB9FJ*CI*6FIZBIJK*SM+6VM[BYNL+#Q,7& MQ\C)RM+3U-76U]C9VN'BX^3EYN?HZ>KQ\O/T]?;W^/GZ_\0 'P$ P$! 0$! M 0$! 0 $" P0%!@<("0H+_\0 M1$ @$"! 0#! <%! 0 0)W $" M Q$$!2$Q!A)!40=A<1,B,H$(%$*1H;'!"2,S4O 58G+1"A8D-.$E\1<8&1HF M)R@I*C4V-S@Y.D-$149'2$E*4U155E=865IC9&5F9VAI:G-T=79W>'EZ@H.$ MA8:'B(F*DI.4E9:7F)F:HJ.DI::GJ*FJLK.TM;:WN+FZPL/$Q<;'R,G*TM/4 MU=;7V-G:XN/DY>;GZ.GJ\O/T]?;W^/GZ_]H # ,! (1 Q$ /P#]4Z*** "D M)Q0>E>+_ +0_Q<\>_"O29-3\+> (?%6F6UJ]S>WTVII;BVVG_GE]]^,GCTII M.3LA-I*[/9]XSC/-.KX*_9F_;&^('QY^/^E:/JK:=IF@O;SRMI^G6^ Y5"5+ M2.2QQ[8%?>BG(IU*;INSW%&2FKH6BBBI*"BBB@ HHHH 0]#7EOPZ_P"2Q?%+ M_KKI_P#Z(:O4CT->6_#K_DL7Q2_ZZZ?_.B&K"I\4/7]#CK_ ,6C_B?_ *3(M]27I2U@>-/&VC_#SPW=:]K]ZNGZ3:E/.N71G"[F"*,*"22S <#O7-^$_CYX' M\;ZY%HVD:VLFJRHTD5G=6TUK+*J\L4$J+OP.3MSBMELF==UL>AT5QL/Q;\+7 M-_XCLH-6AGN_#JJVJ01*[R6P*[AE0,MQ_=SZ5R]A^U/\-=2U%;"VUVXEO&9% M$(TF\# MPN!_#^E1ZC>ZV$M)+U].1H[::5FN$ M^_&%1"Q(^F*JV7[1?@*_TO5=2CUJ2*QTN$3W<]S87,"Q(3C/SQC//IFBS"Z/ M2Z*YS4/'^A:7H^FZK<:C"NG:C)%%:W"Y997D_P!6!@'K7#7?[57PVL-0-C/K MEQ'> M^X_LF\+G:<-@"'Y@/49%%FP;2/7**IZ5JEOK6FV]_:,SVUP@DC9D*$ MJ>A((!'T(JY2&%%%% !1110!7O[ZWTZUDN+JXBM8$&6EF<(JCW)(K&LO'GA MV_\ #\^NV^OZ;-HL#.DFI)=H;9"IPV9,[1@\'FOS2_;R^"ME\&M5*?V9K_B M'68=5BN6G37=2:[(=&3&TD# (9-.[@G=D*,-@8Z9KJ=**@IWW,/:/F<4C[9\/?'3X?>+- M173](\:Z#J-\QVK;6]_&TC'/0#//X4GQV19?@WXS3&.+37)Y+W4]!LI[,W6%HF,>X]21@C/? IRHQ454@[H2J-MQDCYT_X)U(M#^TAIA/.W3KH_P#D.OT?\2_'WX=>#-6.E:WXWT/3-2!VM:W%\@=3Z$9X/L:_ M*O\ 9)T/Q5XF^+MCI/A#5DT#4KVTF@EU0Q>8UM 4_>.BY'SXS@]J]N_::_80 ML?A5\.+_ ,9Z-XHU+5[NT(EOX]31&,X8_,X*X.S*2#5R>>.WA>2618HU&2[L M/UZ:ZU+41%-I]U?M)9Q@K_ ,LH\#8..F:YO8VJ^S;-O:/DY['W!HWC M[P[X@_M Z;KVGZ@FGG;=R6URCK <9^=@<#CWKFM._:*^&>KZT-)LO'OA^XU$ MML6WCU"/Z'X(2\4W6GZ0$CFOIM MHQOD*GY ,<8.3VKSW]KO]G&S_9T\;:9I^EZC/J.D:E;FXM_M@4S1E6P58J # MC&00!6BHPWYL?#OC/1=8O1_R[6EZC2'Z+G)_"ODCX&_C6/VLO@YH6]?$ M;QMJTFAVJ-;:9I6E%(@1&=GG3NZMYDAQQD< 5\F_'WX6W7[.OQCO=#L-3GE> MP,5YIVHGY)@K#,+6XLO'7Q U/PY;:3X,6XU2"UT&< :SD56#,9D"'#K6FJZC#9^3,H9 Q.5=@>H!4'ZXK>-2,4DV;2G%-W>Q\Q^ I?%'PG\ M1^!O%/B3PA>:!;ZG+-9^(=7GO[:6.X>]D\R)RD;EEV2; -PX!(KVOP'G_AHO MXD9./] T[O\ ]=*T->\9)XP34M-L_!DGBS1;64PW3S2PQ0O(A!*HLGWRI YX M&>AJG>_%;PSX?.D:]9Z,7EUZ<65S<1HL?D.1C/%2Z\>IBZ]*"O* M6B_X8*#:@++PE_96HV>EWW_ L'4A%=W\1EAC.&Y90ZY_[Z%>C?%_\X26; MX*^+X? $_BCP_XCBDAA$<.DV9MRH\U0V_,TF01QVKK_B3#X%TR;0O#VJ^$+#6 MH=5OVE2V:W1HXI&^].01U)/7J6T@6X M"$$@JV#C.#S5.M!:-["=:FI.-]?F>:>-EN_A5<>%/A] <+))X^V]_G%7N?_ M 3\Y_9@\.8_Y^KW_P!*'KPW_@J>X^T_#H=]M[QG_KE7%?LO?M-_$#X(_#^U MT^?X>:IXM\%W$TTFG7>GP.KH^\^8JR*K*R[\G#8() (KNY7/#Q2.-.U5W/>?^ M"F$T"? W389-OG2:S#Y0/4D(^2/PKA/V/O!UWH'[(OQ+URX0QQZS%.;<,/O1 MQ0E=P]068CZ@UT;? ##QQ^VMXFTK7OB!HMSX#^'6F,7L]"D<_;KYS]YWR!L&. M,X!QT'.:]-_:$\27?P\^'+^ _"'P[\0:ZE_I4MG:'0[56M;(;=@$ASG/.<#) M.#6:E:"I%N-Y.9\5_P#!.?^V=??/[7L:O\ LY^. P!'V!CS MZY%?_[,W@_XE_3XIV/BO4/A3XMU*SAMY;>2&ULB),.N,C=QQZ5]O\ [15W MK7Q&_9:UV72?#FJC5=3LEV:.\!-XA+/^+(:8,?\Q6/_P!!-?/7[]NE? $/]GGQ[>:UJ_P * MO%^H6%Y:_96%G8'S$^;(;#=17JO[;'B7QC\9M MO"'ASX7^+Y/L=XES)J#V& M89!LZ)@DG&<<^E:3_P!X4KH2TI-6+_\P2\.? GB\9X_M%/_ $6*XO\ X*D(M!XF\$-U/V28?^/UJ_L-7'C7X+7=[X8\1_#+Q7#!K=ZCIJ@L]L%MA,$R[CD#C MJ/6N5_;.M_'O[0'C/2VT#X7>+H;#1HY;;SKBQR+AMY)9,9^7IC/6H6F(YNA3 M? [FQ]/?L#X_X9?\ "F.S7.?^_P]?&7_ 4A"C]H9\'+?V-:Y_\ 'Z^EOV)/ M%GBGP7X5T;X<>)/AQXHT5X6GD36+JU"V84L7PQ.""22.E>%_MR?"3Q]\0OV@ M=4O]"\&:YJ^FQV=M;QW5G9M)&V$YPW0X)(HI>[7;;"=W36A]Z? 5!%\$/ B+ MT&B6@'_?E:S?AU_R6+XI?]==/_\ 1#5R_P"RM\0-;UKP1IGA;7_ WB#PGJ&@ MZ9;V\MSJUOY=O775JD5YO M\B*OQT?\7_MLBY\>=/EU7X;ZA:Q12SM)-:C9!G?C[1'DC'/ R.FMVXD%UJ%Q=1QI\V6*NQ [<]LUO?M&^-]<^'?PGU;7?#:6 MTNMPRVL%JEXA>(O+R_!O_,W_ CXJM_AM87G MA_6K6_ANH+N>6WE@LI9EO8Y'+J4** >>YQ6S%X^\:?$;Q.?#_@^[TW0H]- TZTN]7UB\LS^M])N?'&A0VUU974$+I::A; MS2;%=HRQ*,&!!&XC)!%#H7LKF'[*]U]=KG5?"7A'4].MXK34;S6H='U?3[I2SVDN<2QXR,'N#W!!J"T\<_$+Q?X M3\4:MHVM:+H[Z%]=_;,ESIF?#G0O$.HW^B:Y MJOB?R+;2=.@T^2U2&>0GYI7\UBR* 2< $UO:IXJ^(?PIO]%OO%FKZ1XH\/:E M>Q6%TUAI[64UC+(<(R?O&$D>[@[L-T.:Z5"VAZ:=EJ>ZTF?>OF?3?BQXSU]? M%-ZOQ"\%^&HM+U&ZM8#5;'$[;Q@\,O[C6='N8;*.XB*J06AEGT4P&E2>^* N!CM3J*3 8R9'!Q2A,#'7ZTZBA M,V\'*%3&>:?13 84R#GIU KR_P"'7_)8OBE_UUT_P!$-7J1Z&O+?AU_R6+X MI?\ 773_/T0U85/BAZ_H<=?^+1_Q(\ ])D6_CYX.U3QY\-KK1M'BBEOI+RQ MF59I BE8KN&5^3WV(Q'O7E.M_ 'Q/=ZE\1K>-;2?0YK34'\-Q-, PNKY0;C? MGA0K*V#_ --FKZ<"@]:/+7T_6NB,FD=+C=G@UIX-\:?"WQ1-X@\,Z)!XHM=8 MTVRM]5TD7T=K/#Q98I)/D=2"05)'0$5A^)/@[XS\>:?XM\1:O9V=EXEU ME+.RL]'BNPZ6EK#+YA#S8"M(223C@8 &:^E1&J]!2&)2E=1X$^'NM:!X%\> MZ9>0Q+=ZOJ.H7-HJRJP9)4 0D]CGL>E>NF-2"",@TGDKC&*.9ARH\.F^#FO7 M/P8\%Z;;26MEXN\,F"[MA,^Z!IH\AHF90?E8$C('%1:QH_C[XOW.AZ7X@*V MW@W0;&^BO[Z9]4BO9KMHCN2.%8Q@*6P27P< <5[OL&,=J/+4CI2YF.Q\[:9^ MRYIGB7PGXMM?$FC:=;ZYJ&KW5_8:Q'#%)=09DW02>9C/''RG(QQ5BR\ ^//$ M&K>#]3U_3[**]TS1=1TR^>WN4,'K31C;V'Q TC23I;AI1Y-W;R ":WD?ICHRGLR\=:Z MJX\">,O /B6[U_P_HEIXNL=;TRTLM9T26^2TF6:&(Q"6*1P4960A65B/N@BO M>C A&,6N0<=.G-/G>S#D/S]\??L%^*?BEKO]MZ1IWASX56'E"%- CG: M[8;23YKO&NSAKRWX=?\ )8OBE_UUT_\ ]$-116%3XH>OZ''7_BT? I\3_])D>I+TI:**V6R.P****8!1110

4444 %%%% !1110 4444 ?_]D! end GRAPHIC 19 qipt-20240930xex3d1001.jpg GRAPHIC begin 644 qipt-20240930xex3d1001.jpg M_]C_X 02D9)1@ ! @ 0 ! #_VP!# ," @," @,# P,$ P,$!0@%!00$ M!0H'!P8(# H,# L*"PL-#A(0#0X1#@L+$!80$1,4%145# \7&!84&!(4%13_ MVP!# 0,$! 4$!0D%!0D4#0L-
%!04%!04%!04%!04%!04%!04%!04%!04%!04 M%!04%!04%!04%!04%!04%!04%!04%!3_P 1" !< 58# 2(A$! Q$!_\0 M'P 04! 0$! 0$ $" P0%!@<("0H+_\0 M1 @$# P($
P4% M! 0 %] 0(# 01!1(A,4$&$U%A!R)Q%#*!D:$((T*QP152T? D,V)R@@D* M%A<8&1HE)B7J#A(6&AXB)BI*3E)66EYB9FJ*CI*6FIZBIJK*SM+6VM[BYNL+#Q,7&
MQ\C)RM+3U-76U]C9VN'BX^3EYN?HZ>KQ\O/T]?;W^/GZ_\0 'P$ P$! 0$! M 0$! 0 $" P0%!@<("0H+_\0 M 0$! 0 $" M Q$$!2$Q!A)!40=A<1,B,H$(%$*1H;'!"2,S4O 58G+1"A8D-.$E\1<8&1HF M)R@I*C4V-S@Y.D-$149'2$E*4U155E=865IC9&5F9VAI:G-T=79W>'EZ@H.$
MA8:'B(F*DI.4E9:7F)F:HJ.DI::GJ*FJLK.TM;:WN+FZPL/$Q<;'R,G*TM/4 MU=;7V-G:XN/DY>;GZ.GJ\O/T]?;W^/GZ_]H # ,! (1 Q$ /P#]4Z*** "F MNZQ(SNP55&2S'
J'4+^WTNRFN[N58+>%2[R.($X^K9-10!S^B^.O&FK^<[:_>DKSP^/Y"H+7XQ^.=+ED9=9DG1&QMN$5Q_*N M[\
(>$_LEWK$31\+G''N:Y6X\'/)8*%C^>YNB]\=0/_UB@#M_"/[2%SY"'Q'I MJB(_\05GD$#U*'^A_"O9/#?BO2O%M&+D2KV.[B[[#\RGT(ZBOF?QUX=%C!9Z M7:ION'
R%'.*X_PWJ.K^O N=#N'BEBX=ARCCN&'<4 ?;]%<9_B1:>.]/ MP=L&IP@>?;9Y'^T/8UV= !1110 5SGA.^GN[[7TFE:18;YHXPQ^ZN!P*Z.N6
M\%_\A'Q+_P!A%_Y"@#J:*** "BBB@ HHHH **** "BBB@ HHHH **** "BBB M@ HHHH **** "BBB@ HHHH **** "BBB@ HHK&\9:^GA;POJ>]/C_1H&=0>[M8X'YXH
\# _:.^(DNHZHOA>SE9+& AKMD_P"6C]0OT'7'K]*XGP5)-H<\3S1B MXTZ4X\Q.0#[>A]C7AOCG]L_X9_#K6/LGB6ZGU4KFX_TF'3467B*+AF(3:3D,#V8 @]Q0! MZC'X-
M[:8:E9H)M,NUVW$:X-=K!!';1+%$H1%& !VH YRQ\+-!/C8P:IP^#/L\UDTJ*T=K&S97G+D__JKLZ* /$_$'ANXO)9I40F_OB4C' M>*+H3[9KD?
$VEV7@[3A8VT8N=2E^\%&3GW_H*^B-3T[S8II;98X[MUV^:XS@ M5Y%K7AB[O))H]+A9&&Z3KVH^!/$\&JQ2XO(WS)"#P5 M[JW^%?
9OACQ!;>*="L]4M3F*XC#8_NGN*^+OC=XH\!_'PY-J_BK6(_. /EV MZD--,WJV.//)]SQ7>_L0?M%^&?C+HU]9Z#?>='&!<+;3$+-#G[R,F3C^5 'U M11110 5RW@O_
)"/B7_L(O\ R%=37+>"_P#D(^)?^PB_\A0!U-?/?[1/BCQU M\,+"#6-+\3J]GW5NLVR33H6B!(SC ./QKG?A_\:%)=:I9VZ)91EC).JX^4>]>+6FA3?&; M]HF+Q5I43_\
"+Z2R#^T2N%N'C&,)Z_-^@H ^GV8*I). .237C6I?&?5?&OB MN?PQ\.[2"\EMCB\UN\S]FM^IR?9% MD4X*H1E\?4HL5BMHP?8!2Z'<:YX:\876MVUHIEGT_5+>.
M1]@Y+*P4$X':O7 M8,#>R M@>F*M)MS;.8F;:)2G0 MX/WDZCL3QGZ%_P""=/\ R97\+?\ KQF_]*IJ^2O^"L^DO\6OC3\'/A]X8@_M M'Q8[3M)! -
SI'(\84MCH!L<\]@30!^H$$R7,, MW2K_'FB@1W]R* /3**X'X6_'CP%\:(KIO!OB6UUF6T.VYME#17$!_VXI K MK^(%5OB9^T3\._A!?VNG^*O$UO8:I=#,&FPQR7-
W*/588E9R/?;0!Z/7DO[4 M?Q[C_9L^#>L>.7T:77FLMB1V44GEAF8X!9\':H[G!I?!7[5OPF^(%_/8:1XX MTU=1@_UMCJ!:QN$^L4ZHWZ5T'C?XF?#O2O!U]J/BCQ#H'_"-
/+N9+VXBEMV MX^ZP)(8GTYH Y;]E#]H-?VF_@WIOCD:))H$ES))#)9O)Y@#(<$JV!E3ZXKV MN ^"Q(\%?%+P#;:U\Q/%_PBXE>WMC!:_9HCL."43
POIP*YKQ=^V!\)/!&L M7VEZEXL66]L#B\33;&YOEM3Z2M!&ZI_P(B@#V2BO.K?]HCX;77PX7Q\GC+2U M\(,"5U62;9&2.J@-
@[O]G&?:O#/@W_P4G^$GQ%B\0W.N^+=$\(V]IJ+VVG1: ME="*:ZMUZ3%3TS0!]<45Y;XS_:@^%G@'P):>,=9\;:5;^'[V'S[.Y2<2&[3L M8D7+/GV%8'B7]M?X,>"
[/0)_$'CBRT>37(8[BTM9T=I]C\J71%8Q@YZM@4 > MXT5XE-^VQ\"K:8PS_%'P[!./^6,MV$?V^4C-=WJWQA\&Z%X&M/&6H>(+6T\, M701H=3D)$3!@2ISC@$]:
.RHKR3PY^UG\'_ !A=RVVA?$'1=8N(D\R2.RG\ MTHN0,G:#CDBB@#UNOC#_ (*T>/=0\#?LEW4>F7DUA'94!V6_BNVDDQZ&UNE_FPH _%1F+L68EF)
MR23DFE$CKMPG&TY&#T--HH _2S]A'_@J1-X'@TGX?_%NXEO-!C"VMCXD;YY; M1>BI/W=!T#CS-&L3 \/(PYD;Z\>@KZH^"7_!:66QT[3-,^)OA"34+A"L5QK>CS*A9>GF-
M PP3W(##VK\M** /W>^.W_!4?X1?##P'9ZKX7U6+QSKFI0>;9:78-M\O/>X8 MC]W@_P)^8^G>OR:^,W[;GQ=^-/CA?$=_P"+M1T4V['[%8Z+
(_B+JO]I>)M:N]:OMH037>+9_#'[M7?AB%)62'44EM95!X8%>,U\EU](?\$[[.2]_:]\ +$"2ET7./0*"_ ^0CXE_["+_R% '4U\^_MH?\ ).-._P"O MX?\
H)KZ"KYT_;1U*U_X0;3+,3QFY:]W>4&!; 4Y./QH [+P3\%_ ^L_# _1? MMGAJQF>:SC9Y2A$A)49.\'.?QKQOXI>&=3_9E\1Z9KO@_4KJ/0[N0K)I\TA> M,$%,:UJ"W'FW,EK\\<
QCYG' QR3S0!'^U;=MXN^GA?Q!;H1;R2K* MP_N[TX_E7K?P U2+5OA#X:EB8-LMA$V.S*=I'YBKMU\,;#5?A?*X-OOWEN+1 M+?S%ZHZ@8<>X(S7@_P
,O$NJ_LU>)+KPKXPAF7PU=S>9:ZFB%HD8\;@1_">, MCJ#VZT ?5M%4M+UFPUNU2YT^]@O8'&Y9() X(^HKFOB5\5-#^&6@W%_J-U&U MR%(@LD<>;,_90.P]3VH
[*OD3_@JM_R97XP_Z^;'_P!*8Z^D/A;=:QJ'@32K M[7G+ZG>QFZD4KM\L.2RH!Z!2!7RU_P %9/%.E:?^Q_XCTR;4+9=1O+VRB@M3 M*OFNPG1SAL?
L<_#NRM+^VFO;*VG@N+=)5,D; MBYE;#+G(X8'\:'; _/@I!^S'XF\ _$+3?VCOA7;R]JVFS1S:S!9+^\5D^[<[M1]X8 5\=L'ID@ ^Y?VF/BF_P6^!/C/QG" ;G2]/DEMP>\N,
(/^^B*^4/V)?# M?QLT3X.V7B_1?"G@#6]2\7/)JYUKVMZY=IJ%TSN<"3;:N%"@8"AB!^-=%\9 M]$_X*'_L7>,=&T"6.T\;2:88[S1'<>9%=(RE1U:-F7@^^#R*\L_X)O?MO\
MA;P9X A^#OQ0U6+P?KWAZ:6WL9]7;R(I(RY8Q.[<*ZL6^\1D$ =* /1?"O[, M/QQ@_;#A^-NL'P/X9T[[UKJ.E>'+ZZF:\4(X!97MT#N25Y)&-H]*\N_X)KZ
M@OQ%_:M^-7BCQ:WVSQC#-)'!]K^:2&/SBI"9Z *..@K[DA_:8\!ZSXVT[PM MX&/ O[27[5_C3Q[M\)_'-S\';_0V^S75S;^69=7N"2'E-M-\@C^7!!!W'!(% %3_ (*G_"?2_%'Q
MX^"YTW3(I_$&N7@L+F&%AKT#X>_ #PGHWQ.C^('BWX@3?$GQ[%%] MGL]0U:>VBCLD/46]O"%2,GN0':=^W]EG8_LA_$Q+BZA@>?29(XED< R,2,! M1W- 'G?_
3GL;R]_8-TRVTR3RM1N+:]2W?.-LK!@ISVYQ7SY^P%^U5X8_9] MN?$'P9^,%FWA7Q-)LTKZQJ$7[F[D=N5F8C(R>C'Y2#U%>H_L5?&&/X6?\$Y
MU\4:=%;ZQ>^'XY[B;3_-PV!(-P('(X-=[^T1\+?@Y^V1^S=<>/KD:;#=)I+W M]GXA@94GM9%C+>4[CDC(VE6_"@#T#Q/\$/ W@_\ 9\^(%GH^GVFHZ'?VU]K, M$,\
<<\$,LD3-NA&,*,\C%?,W_!(KX>^%O$W[/NL76L>&M(U:Z&L2H)[ZPBF< M*!P-S*3BM_\ 8)N?%.N_\$^?$5OK(N;H):::C!IC3 EI(!&VWGDCTKE_^"/O MQ,\-:1\'?
%7AS4M:L=,U>QU1[B6VO;A87\LC[P#$9 ()H ZK_@<KKX \-V_[M*=GJ4&AV%O?:5]MM;V,\%NJ-;Q/OW11@#"G XZ<5V_P, 8C^#'C;]G_X;7'B M/P-
IVKZM'8V]_)JK[X[N>8@,3)*C!Y%S_ Q*^UOA_)8WD%THT:VSY4@8CY! MUP>* /CW_@JO\((?">C> OC!X+!$!F#<&C+>H!4KD_WA7U' M\1/CGI.G_LGOX_LQ#>)]>CQ?
V9;@ _:+F=0D,:KW.YAQZ ^E=U\>?AM;_%_X M.^+?"%S&)%U2PDA0,,XDQE#^#!:_.G_@G;9>*/C/+H?P]\46\C>#_A1J<]YN MD.1=798B")@>T678#ME:
/N#]D+]GK2_@'\'M+TW['"?$&H+]OUB\\L;YKF3 MYF!./NKG:!V %%>Y=** %KDOB=\)_"7QF\,_\(]XUT.W\0:+YZ7'V.Y+!#(A MRK?*0>/3I76US?Q&GUBT\$:S,KI,)8_4E&
[N\BMKB]N= NM':*WDCBE="B3),&5 MB$R"0PR>E>R^*OVG)"/'P:\&?$2Y\(7EQI_B&'3R]LERD.(Y#%X.F\,W3_/+SH6H30E?I&S/'_P".5\V>/_\ M@B+ILGF2>"OB/W;F
VX[]: /QZ^(G_ 29^/\ X)66;3-&TWQA:)D[M&OT$N/^ MN>1GD5M>(_C%K'AZVU]]5 M^']^EMI6GMJ+O]K@D2XC4X94(.-P'.&QF@#^;DZ3?*VTV=P&]#$V?Y5LZ%\- M?
%WBBX6#1O"VM:M.W2.RT^69C^"J:_H/3XP^"Q\)]#^(&I>#X;2+7I(8]+L# M!!)(8=#O/ TND1SVSSVJU:W4@#\2OA'_,$O_CU\4I()KKPO_P (9I;D;KSQ%
(+=P/:#F7/U4#WK M]-OV/_\ @F_X)_9>OX?$MY>2^*O&ZH5749AY<%MDO\ >;)^E>Y_!KXT MCXQ-X@,&@76CQ:+?R:9.]U/&^^=,;@H4GY>1R<57\.?'5?
$7QKUWX;IX=N[? M4-&M([ZYOGGC,!AD.$*X^8DGMCB@#U2BBB@ KEO!?_(1\2_]A%_Y"NIKEO!? M_(1\2_\ 81?^0H
ZFN6U+X6^$-9OI;W4/#6F7MW*Q9YKBV61F/J2174UX)^T M9^U"/A!XE\+>!O#6C+XH^(WBJ7RM,TIY?*AC49W33,,D("<#D[30!Z0OP8\ M"(VY?"6DJ?
1;50#^&*Z/2/#VE^'X?)TS3[73XO[EM$J#]!7S_KGA_P#:GATR M35-\8_#R?4U3S%T])"N%MG.,^6)C/OJL\5N?L@_'KQ!\?/AYJE]XMT*V\.> M*]%U:?1]3T^T+^5'-'@_+N)
(RK*>2: /=*]ZCI=GJ]JUM?6L-Y;M]Z*= ZG\ M#5JB@#@9?@/X%DE:2/05M&8Y(LKF:W7\HW45;TOX-^"M'NAY7I-.]=N=:\1_#KPWKVJW+;IKO4M.B
MGD@S0QW$3Q2HLD;@JR.,A@>H(KQ[]IO]JKP7^REX4T[7/&'VV9-1NOLE MK:Z?$))9&VEF/) "@#DD]Q7H?P]\=Z1\3O!&B>*]!F:?1]8M4N[9Y$*ML89P MP[$="/44
/%%GX"TW2]>#^8;S3#):%FSG++$RJW/J#FF?$[] MCWX,_&35/[3\7_#[2M6U(_>O5#V\S_[SQ,K-^)->QT4 <'X$^$_P^^ WAFZ@
M*>&]+*Z3%&9;@VD(4LJC):1SEFX[L37P#X-_9.^#W[>GQ9\8^/_#MMJ/@S MP=87;6+S:%<^5-J]UU>?:X=8D]E4;LY-?I7KVCP>(=$O]+NL_9KR!X),==K
M@_SK\\OA%^S3^TA^Q'XRU^#X7Z?H'Q)^'^JW!F_LN_OQ9S1\G:06P%8 X)&X M'TH T?B#_P $?/AQ;>%]0O/"7C+Q?I6O6T+S6\]]?13PEE!(#!8D;MU#5TO[M _@BP_:
_9JL$^+_ (=T[QS>:]JEYI=C>:[;K=$PQLHX+@Y .>?*]*O;#]H MKXWZ-)H>NZ=X?^#NAWB^5?76G:B=5U-XC]Y(CM2.,D9&X[B.U>[?#?X=:*
M/!6E^%O#MK]DTG3HA'$A.68]W8]V)R2?4T <_P"%OV[?P]\/_ [H MINX6M[@6.G1Q+-&WWD8* "#Z&N0B_8;^!EO>//%\/;&-))/,>S2YN!9LV<\V MPD\H_397NM%
%/2]'L=$TR#3M/LX+*P@01Q6MO&$C11_"%' %>+:C^PS\!]5 M\82>*+KX9Z-+K,DIF>7]X(G(OA MYX;UN>&)88GO]-BF\M%& JA@0 !Z5I^ ?
@IX"^%=Q<3^#_"&C^&9+A!*=+M M$@#J#D A0!WKM:* .2^*_P 0[#X4_#S7/%.HN!!IUNTBH3S+)T2,>I9B ![U MY[^R'\(!*/A1%+>Q*/$7B*XDUO5I #Y\YW[/H@(4?
2O'/$_P"Q3\/B1^U M/)XQ\8?$B75/A?;ZBNIV?A?S),!DYCB,?W %/\7)./>OM!%"*%4!5 P .PH M=1110 5A>.R!X)U\DX'V"?\ ]%M7$>+_ ([0Z=\2HOAUX6TA_%?C7[(+^[M5
MG$%MIUL3A9+F;:VS<3\JA68]<8YK!^)VN^.]/T*"'Q1X&T#Q/X6O[F&SU*'2 MM8G2:VBDD5#(4:$"55W<@,IQGB@#YD_9<^ ?A/XJ?L >'KG4M9U32;RWAO+E
M;Z#5IEAM9HYY65FA+F(J, E64@_7FF:W\2_%WQ=_X)X>$?$'BS$.NR>)-+MT MOA (QTVVGNW MF0$;I/L<.\LH.,L4QG&36O=1_"+XW:9M/A;KGB
M3P]I'CVP34=7FE\S2;::TN92\J\YB\M2"Z@9XY YX%7G\1_#CXHWNJ_#>>YA MU*]LH ;W0;I9H95A/ +*X4LA]>0: /*? W@+P;\7?V2OAGX'\6W,ELVJZ/;O
M82VTIBN(YXTW+)$_0.N,\^G2D^#/B#XF?"/XSVWPC\=:]%X^T6^TV74-$\1M M%Y5]"$P5HKH#Y6/(P_>NZ\?Z!\&/A=X1T'0O$]MIVBZ+]L6/2+-C*76X_A%
MN$RX;T"TA\8?"7X8^+H=)=+JS\4ZU;$0Q/I=_<7MW"!DA#Y;.P'< \=\4 >5 M_LO^%/%&MW7Q3N-'\=7/AZT_X3&^7[)#IMM<+N^7+;I%)Y]*L? W2]3T;]M_
MXJVVKZ[)X@O/^$N*]2^$MS\']%LO$>J> #90BWF9 MM9BT]9FN(I>I,]NN45E1>*=)F\23>'TU"!]:AMUNY+$/\ O4A+;0Y' MH3Q6K0 5RW@O_D(^)?\ L(O_"%=37+>"_\
D(^)?^PB_P#(4 =37Y=?MY>, M]3_9R_;U^&7QJL.ZG!%:V@^#]%\+W6KW.DZ;;Z?/JUT;Z^>!-IN)RH4R/ MZL0JC/M7X]?%C]F'XW?
\$X/$T_Q!^&7B&ZUCP/',K3S1*2$C+8"7D'(*]%WC MCD?=)%??/PY_;H\.^.OV0=;^,[0K;7&AVDBZCIN[/E7J@*L61?W>/!]'% 'T M1XI\<^&_]HMUXC\0:7X?
MF.U9M4O8[9"?0,[5;T'Q)I/BK3H]0T75++6+" M3[EU87"3Q-]&0D&OSU_9LNKSQCX5B^)/C_X&>*_BKXO\2;[S^U[R.RN+.&W9
MB8HK6*:8>7&$Q_""3D^@JQ\"/AQ\4_"?[;_B?PI*=9^&GPBUR IJNEWUQ; M"!91#_K1%%*P4F11C;G[QZ= ?>^K>.?#V@Z[I6B:AK5C9ZQJKM'8V$LZB>Y
M*J6;8F;R9;J&*7&[RWD ;'KBORL_9"^ M&_A[]F+_(*/>,OAMK&D6TT%]!)/X6O[Q \MN,^;$(W/OA/\+O[%M9]7EE?7M=U=(Q]HM](M\IY)#Q:#PL+.+^S/L(_#?
V3M.NO#FG'P_#H.I01 M6MAILC16K+*VU]\0.UCT(8C<".O)KWG2/B_:_L^_\$_/"7CB:)9O[*\&:;)# M"QP))GMHEC7\78#\: /HCQ#XKT3PC9&\UW6-/T6S'6XU&Z2",?\
G(%4O"G MQ&\)^.Q(?#7B?1O$(C^^=*U"*ZV_7RV.*^6OV2OV>K#XK_#K2_BO\8[6+QYX MW\41G4$&L+Y]MIULY)BB@B/R(-N"2!W [5W-I^QK_A7\9[;XR>&K5_"ESI
M5C//#/CFW>X\-^(M)\001G:\NE7T5RJGT)1B!7YU_!/XE:A^TW MXY\6?$WQA\)O$GQ2T.UU.33O#EC9K:OIEA%'JX^5-*H:4@J2Q!^]2_$;P%\4 M9_VB/ OCCX,
_C7/AM]CF6+6V>2RMK:]@+#(>*8J0!GMF@#]&O$GBW0_!U@ M;[7]:T_0[('!N=2NH[>,?\"<@5%X7\;^'/&]JUSX=U_2]?ME.&FTN]CN4!]R MC$5^;OCKXM^&?#__
4DUNS^/,49*PV:0>'!K$7FZ?;!U&)2C K\QW#>1VY MZ5]D?#C]FOP=X*^,E_9[S3=+1?LEVVX-'/&4.U>.N 0>* M/=:*** "BBB@ HHHH **** "BBB@#X__ &4;W^S_-
L'|I_2-:81^([G4-.O M[59>'FT\1.J%,]44L <<9<>M?7=U=0V5O)//+'!#&I9Y)6"JH]23P*\L^+7P M-\.^,-?T_P ;QRWWA_QII$1AM=?
T698;GRCR8GW*R21G^ZZL/2O._#UEK'QH MO4TCQ1XLUBXTFRN8Y9+*V6VMTO=C!@LQ2$,RY RJE0>] #?V+-;E\6ZW\:=; MU@[_ !0/&E[IUSYGWX;6!MEM$/1
G([<3WK)_:8MIO"W[5W[/WB'P\3!KFK M:E<:-J20\&[T\Q[W$@'WE3&X9Z$YKTCQ[\.-/\%>*M3^('A>_O\ PWKVI(B: MFM@T9MM0V#"--%(CJ6 X#KM;'&:T_"GP]M-4O?\
A.M3O[W5/%2V;VUIJ%UY M1-A&X!<0((PB$\)9)4D@8)(XH \X_8' 'A/X]\?\ -1==_P#1];.]$_;OB5L* M[^")=N>K8NX\XJC\,O@O\)[#Q%:^'O'7B>"'6M2N-7NA,+"0BYF;=
(R$VOR MY/;H*U?&GP*TNTT'PMXFL==UW3O%?AN"46VO07,;7,ZRDO*LX>-HY%=B21L M';&!0!VOC^))/B]\,&VAI([F^8'N!]CE&?S(KYU^+\(T_PZ^*=]\<+*(O%X<\
M2)H>N!!R^FO#%O)_W&E#<],5[W*O#DNLF/Q;K6M:AK>MK;M!;S7?DJELC?> M\M(XT4$X&203^%1>&/A38WNF>-=%UG5-1\1:1XEEEFO[/4A;["TB*C!?+B0@
M;448)/2@#Y^ :HOE^(%YX \8(ZRZ,GB_3[+1V7D2)OS+.#Z,< >RMZUW?[14 MVJ6_[57P-?1[.SOK\+J.R&^NFMHC^ZYS(L7&'+]]NV[(|\>@%
'G'PCOIO!W[77CFV\>:1_8WCKQ?I@GL#I=P M)]+FLX>RL55S*#U+*/85WG[#L\-E^SV)YG6&&/5=2DDD8X"J+F0DG*Z6P^# MFG3:_?
>.;W5]5U/Q<+)M/MM5NVA+6<+I*-5WF7P7\:O!_P <4MM7 MM[75-1?1-6>XMI$M3I\C;;=PQXX;G/H:^\8Y%EC5T(9& ((Z$5Y#\1_A18_$
M/X)#P1JFJ:@NE3P);23VZVZ3E%P%P?**J1@8*J#7;_#+1'\->"-*TE]3O=7% ME"L"7>HF-IW51A=Q1$!.!UQ0!U- _$=Q;Q^+_ GK=S;"!%$9 MFL]Y\F0+W & 3[9[U]
U\X_&?]C#X>^/O'?_ L.*36_"GC@8SKOAK46M)WP M,?-PRG@ '*\]Z /8_BP=(7X8^*SKYA&B_P!EW/VLW&-GE^6V[.?:ORK_&:? M@)XG\8?\$Z?CH--
M)A#KU[]MT>!E.;F*UDC=V4=\B-U']J5%?<$/[*FF_$1(] M-\=^/O'?CK18V5SI.L:K$EK*5.0)%MX8C(,CHQ(KZ/T/0-\-:-+::1I5E!8: M9:1"""T@0+'&@& H4< 8H ^+/^"7'[3_
(<^(GP/T3X=WE_#8^-?#,1LFT^= MPKW,"D[)(P>6PN P'((/;%?8FL^/-!\/^)-%\WVI0PZUK)D%C8\M+,$4L[; M1R% '+'C) SDBOE'XW_\$T?@KX^\5/XECLM7\+:K:
[>0^3/KFL7;7=ZT?]T2-]T>R@"@#X_^ M*$BC_@LGX&!89_LN(=>_V6:OTOKY;O\ _@GG\+-7\=1^.+R]\77'B^-Q*FM/
MXBN/M*,HPI5\Y&!Q@<8XKZ*\'^'D*^';32X[^_U)+<$"YU.X,]P_.?F<\F@ M#X/__"JG@#4?!=Q\/V@_"J>7K_(-U&.WO2H_UENS[HBX.RN&0^HF/I7N' M[&]Y P +?N?
%_P =KNPELW\931VFCPW0!EM]+MQM1<_[E:O@/PAI?P_\%:X:T6 MW^RZ3I-E%9VL6,D]SDT ?(W_!7EU7]CS402 6U:R 'K^\K,^/?
M@/4OB3_P2GT+3=&C>YO8/"6BWPBBY+K!'(X '4[4;\:]Y^//[)'@?\ :/NX MQXXN?$%)81[&33+;5Y8+-74$!_*4XWT"\UBZT4(L M<-EJ^HR7D=N@S\D8?.U>>@XH ^?_
/@F?^T]X>^+WP&\.^$)M1MX/&?AJT%A M<:<\@626&/B.5%/)79M!QT(]Q7OOQI\L;N]U^ZB\J;6]9NFN[QT_N^8WW1[*!0!\ M5?\ !*;X\:/\+;KQ;\#_
!E>Q:#KD.KRS6"7SB(32\))$"W&\[%('?M7Z/\ MOGXB^'?AOI<-_P"=3BT^">9+:!6RTD\K"I&@R68GL!7@/[2W[OPA^/FK/
MXCUW2+K2_$,F!+J>B3BWEFQP"X*LK''5M+[Q'?&\:UJXEPJ(?<+F@!GBWX<_"#_@H'X)U2'6-,K^,O@7^T]\0?@)?ZW/X@\+:1$UQ:O(2RP'@J M5_NY!P0.,U]&:_\ LA>&?
#GQ#UCQ=X/\3^+O FK:ZYEU)?#^I(D%RYZLTW;?[P 'M0!ZI11 510 4444 %%%% !1110 4444 ?__9 end GRAPHIC 20 qipt-20240930xex3d1002.jpg GRAPHIC begin 644
qipt-20240930xex3d1002.jpg M_]C_X 02D9)1@ ! @ 0 ! #_VP!# ," @," @,# P,$ P,$!0@%!00$ M!0H'!P8(# H,# L*"PL-#A(0#0X1#@L+$!80$1,4%145# \7&!84&!(4%13_
MVP!# 0,$! 4$!0D%!0D4#0L-%!04%!04%!04%!04%!04%!04%!04%!04%!04%!04%!04%!3_P 1" %!&X# 2(A$! Q$!_\0 M'P 04! 0$! 0$ $"
P0%!@<("0H+_\0 M1 @$# P($ P4% M! 0 %] 0(# 01!1(A,4$&$U%A!R)Q%#*!D:$((T*QP152T? D,V)R@@D*
M%A<8&1HE)B7J#A(6&AXB)BI*3E)66EYB9FJ*CI*6FIZBIJK*SM+6VM[BYNL+#Q,7& MQ\C)RM+3U-76U]C9VN'BX^3EYN?HZ>KQ\O/T]?;W^/GZ_\0 'P$ P$! 0$! M 0$! 0 $" P0%!@<("0H+_\0 M1$ @$"! 0#! <%! 0 0)W $" M Q$$!2$Q!A)!40=A<1,B,H$(%$*1H;'!"2,S4O 58G+1"A8D-.$E\1<8&1HF M)R@I*C4V-S@Y.D-
$149'2$E*4U155E=865IC9&5F9VAI:G-T=79W>'EZ@H.$ MA8:'B(F*DI.4E9:7F)F:HJ.DI::GJ*FJLK.TM;:WN+FZPL/$Q<;'R,G*TM/4 MU=;7V-

G:XN/DY>;GZ.GJ\O/T]?;W^/GZ_]H # ,! (1 Q$ /P#Y)_:; .:;^ M,.@?M)?%?3-,^* .CC3M-LO%NK6UK9VGB.\BA@B2\E5(T19 %55 4 "O- M?^&L?C?_ -%D^('_ (5%]_\ ':** #_AK'XW_P#19/B! _P"%1??_ !VC_AK' MXW_]%D^('_A47W_QVBB@ _X:Q^-__19/B! _X5%] _\=H_X:Q^-_\ T63X@?\ MA47W_P =HHH /^&L?C?_ -%D^('_ (5%]_\ ':/^&L?C? _T63X@?^%1??_': M** #_AK'XW_]%D^('_A47W_QVC_AK'XW_P#19/B! _P"%1??_ !VBB@ _X:Q^ M-_\ T63X@?\ A47W_P =H_X:Q^-__19/B! _X5%] _\=HHH /^&L?C? _T63X@? M^%1??_':/^&L?C?_ -%D^('_ (5%]_\ ':** #_AK'XW_P#19/B! _P"%1??_ M !VC_AK'XW_]%D^('_A47W_QVBB@ _X:Q^-__19/B! _X5%] _\=H_X:Q^-_\ MT63X@?\ A47W_P =HHH /^&L?C?_ -%D^('_ (5%]_\ ':/^&L?C? _T63X@? M^%1??_':** #_AK'XW_]%D^('_A47W_QVC_AK'XW_P#19/B! _P"%1??_ !VB MB@ _X:Q^-_\ T63X@?\ A47W_P =H_X:Q^-__19/B! _X5%] _\=HHH /^&L?C M?_T63X@?^%1??_':** #_AK'XW_]%D^('_A47W_QVBB@ _X:Q^-__19/B! M_P"%1??_ !VC_AK'XW_]%D^('_A47W_QVBB@ _X:Q^-__19/B! _X5%] _\=H_MX:Q^-_\ T63X@?\ A47W_P =HHH /^&L?C?_ -%D^('_ (5%]_\ ':/^&L?C M?_T63X@?^%1??_':** #_AK'XW_]%D^('_A47W_QVC_AK'XW_P#19/B! _P"% M1??_ !VBB@ _X:Q^-_\ T63X@?\ A47W_P =H_X:Q^-__19/B! _X5%] _\=HH MH /^&L?C?_T63X@?^%1??_':/^&L?C?_ -%D^('_ (5%]_\ ':** #_AK'XW_M_P#19/B! _P"%1??_ !VC_AK'XW_]%D^('_A47W_QVBB@ _X:Q^-__19/B! _X M5%]_\=H_X:Q^-_\ T63X@?\ A47W_P =HHH /^&L?C?_ -%D^('_ (5%]_\ ':/^&L?C?_T63X@?^%1??_':** #_AK'XW_]%D^('_A47W_QVC_AK'XW_P#19/B! _P"%1??_ !VBB@ _X:Q^-_\ T63X@?\ A47W_P =H_X:Q^-__19/B!_X M5%]_\=HHH /^&L?C?_T63X@?^%1??_':/^&L?C?_ -%D^('_ (5%]_\ ':** M # _AK'XW_P#19/B! _P"%1??_ !VC_AK'XW_]%D^('_A47W_QVBB@ _X:Q^-_ M_19/B! _X5%]_\=H_X:Q^-_\ T63X@?\ A47W_P =HHH /^&L?C?_ -%D^('_ M (5%]_\ ':/^&L?C?_T63X@?^%1??_':** #_AK'XW_]%D^('_A47W_QVC_A MK'XW_P#19/B! _P"%1??_ !VBB@ _X:Q^-_\ T63X@?\ A47W_P =H_X:Q^-_ M_19/B! _X5%]_\=HHH /^&L?C?_T63X@?^%1??_':/^&L?C?_ -%D^('_ (5% M]_\ ':** #_AK'XW_P#19/B! _P"%1??_ !VC_AK'XW_]%D^('_A47W_QVBB@ _M_X:Q^-_19/B! _X5%]_\=H_X:Q^-_\ T63X@?\ A47W_P =HHH /^&L?C?_ -%D^('_ (5%]_\ ':/^&L?C?_T63X@?^%1??_':** #_AK'XW_]%D^('_A4 M7W_QVC_AK'XW_P#19/B! _P"%1??_ !VBB@ _X:Q^-_\ T63X@?\ A47W_P = MH_X:Q^-__19/B! _X5%]_\=HHH /^&L?C?_T63X@?^%1??_':/^&L?C?_ -%D M^('_ (5%]_\ ':** #_AK'XW_P#19/B! _P"%1??_ !VC_AK'XW_]%D^('_A4 M7W_QVBB@ _X:Q^-__19/B! _X5%]_\=H_X:Q^-_\ T63X@?\ A47W_P =HHH M/^&L?C?_ -%D^('_ (5%]_\ ':/^&L?C?_T63X@?^%1??_':** #_AK'XW_] M%D^('_A47W_QVC_AK'XW_P#19/B! _P"%1??_ !VBB@ _X:Q^-_\ T63X@?\ MA47W_P =H_X:Q^-__19/B! _X5%]_\=HHH /^&L?C?_T63X@?^%1??_':/^&L M?C?_ -%D^('_ (5%]_\ ':** #_AK'XW_P#19/B! _P"%1??_ !VC_AK'XW_] M%D^('_A47W_QVBB@ _X:Q^-__19/B! _X5%]_\=H_X:Q^-_\ T63X@?\ A47W_P =H_X:Q^-__19/B! _X5%]_\=HHH /^&L?C?_T63X@?^%1??_':/^&L?C?_ -%D^('_ (5%]_\ ':** # _AK'XW_P#19/B! _P"%1??_ !VC M_AK'XW_]%D^('_A47W_QVBB@ _X:Q^-__19/B! _X5%]_\=H_X:Q^-_\ T63X M@?\ A47W_P =HHH /^&L?C?_ -%D^('_ (5%]_\ ':/^&L?C?_T63X@?^%1? M?_':** #_AK'XW_]%D^('_A47W_QVC_AK'XW_P#19/B! _P"%1??_ !VBB@ _MX:Q^-_\ T63X@?\ A47W_P =H_X:Q^-__19/B! _X5%]_\=HHH /^&L?C?_T6 M3X@?^%1??_':/^&L?C?_ -%D^('_ (5%]_\ ':** #_AK'XW_P#19/B! _P"% M1??_ !VC_AK'XW_]%D^('_A47W_QVBB@ _X:Q^-__19/B! _X5%]_\=H_X:Q^ M-_\ T63X@?\ A47W_P =HHH /^&L?C?_ -%D^('_ (5%]_\ ':/^&L?C?_T6 M3X@?^%1??_':** #_AK'XW_]%D^('_A47W_QVC_AK'XW_P#19/B! _P"%1??_ M !VBB@ _X:Q^-_\ T63X@?\ A47W_P =H_X:Q^-__19/B! _X5%]_\=HHH /^ M&L?C?_T63X@?^%1??_':/^&L?C?_ -%D^('_ (5%]_\ ':** #_AK'XW_P#1 M9/B! _P"%1??_ !VC_AK'XW_]%D^('_A47W_QVBB@ _X:Q^-__19/B! _X5%] M\=H_X:Q^-_\ T63X@?\ A47W_P =HHH /^&L?C?_ -%D^('_ (5%]_\ ':/^ M&L?C?_T63X@?^%1??_':** #_AK'XW_]%D^('_A47W_QVC_AK'XW_P#19/B! M_P"%1??_ !VBB@ _X:Q^-_\ T63X@?\ A47W_P =H_X:Q^-__19/B! _X5%]_ M\=HHH /^&L?C?_T63X@?^%1??_':/^&L?C?_ -%D^('_ (5%]_\ ':** # _A MK'XW_P#19/B! _P"%1??_ !VC_AK'XW_]%D^('_A47W_QVBB@ _X:Q^-__19/ MB! _X5%]_\=H_X:Q^-_\ T63X@?\ A47W_P =HHH /^&L?C?_ -%D^('_ (5% M]_\ ':/^&L?C?_T63X@?^%1??_':** #_AK'XW_]%D^('_A47W_QVC_AK'XW 3_P#19/B! _P"%1??_ !VBB@#_V0$! end GRAPHIC 21 qipt-20240930xex3d1003.jpg GRAPHIC begin 644 qipt-20240930xex3d1003.jpg M_]C_X 02D9)1@ ! @ 0 ! #_VP!# ," @," @,# P,$ P,$!0@%!00$ M!0H'!P8(# H,# L*"PL-#A(0#0X1#@L+$!80$1,4%145# \7&!84&!(4%13_MVP!# 0,$! 4$!0D%!0D4#0L-%!04%!04%!04%!04%!04%!04%!04%!04%!04 M%!04%!04%!04%!04%!04%!04%!04%!04%!3_P 1" '!' # 2(A$! Q$!_\0 M'P 04! 0$! 0$ $" P0%!@<("0H+_\0 M1 @$# P($ P4% M! 0 %] 0(# 01!1(A,4$&$U%A!R)Q%#*!D:$((T*QP152T? D,V)R@@D* M%A<8&1HE)B7J#A(6&AXB)BI*3E)66EYB9FJ*CI*6FIZBIJK*SM+6VM[BYNL+#Q,7& MQ\C)RM+3U-76U]C9VN'BX^3EYN?HZ>KQ\O/T]?;W^/GZ_\0 'P$ P$! 0$! M 0$! 0 $" P0%!@<("0H+_\0 M1$ @$"! 0#! <%! 0 0)W $" M Q$$!2$Q!A)!40=A<1,B,H$(%$*1H;'!"2,S4O 58G+1"A8D-.$E\1<8&1HF M)R@I*C4V-S@Y.D-$149'2$E*4U155E=865IC9&5F9VAI:G-T=79W>'EZ@H.$ MA8:'B(F*DI.4E9:7F)F:HJ.DI::GJ*FJLK.TM;:WN+FZPL/$Q<;'R,G*TM/4 MU=;7V-G:XN/DY>;GZ.GJ\O/T]?;W^/GZ_]H # ,! (1 Q$ /P#+'Q@^'6H? M%7XS0?%_]J#XO? #O6M.\?:SI^EZ)X7UB.6SCTV*8+"56*VF52&\U,!APB_*. MIT_^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/ !UJG_ROH_X M6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[, M7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^ MT! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ M .5]%% ! _P +-_9B_P"CVOV@/_!UJG_ROH_X6;^S%_T>U^T! _P"#K5/ _)7T M44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S M?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H M]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/ !UJG_ROH_X6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ M6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[, M7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^ MT! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ M .5]%% ! _P +-_9B_P"CVOV@/_ !UJG_ROH_X6;^S%_T>U^T! _P"#K5/ _)7T M44 '_"S?V8O^ MCVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ M =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\ MKZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/_!UJG_ROH_X M6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[, M7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^ MT! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ M .5]%% ! _P +-_9B_P"CVOV@/_!UJG_ROH_X6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^ MCVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ M =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\ MKZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/_!UJG_ROH_X M6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[, M7_1[7[0'_@ZU3_Y7T44 '_"S M?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H M]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/ M/ !UJG_ROH_X6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ M1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/_ !UJG_ROH_X6;^S%_T>U^T! M_P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU M3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]% M% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +- 9B_P"CVOV@/ !UJG_ROH_X6;^S%_T>U^T! M_P"#K5/ _)7T44 '_"S?V8O^ MCVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ M =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\ MKZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/_!UJG_ROH_X M6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[, M7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^ MT! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ M .5]%% ! _P +-_9B_P"CVOV@/_ !UJG_ROH_X6;^S%_T>U^T! M_P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU M3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]% M% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P + M- 9B_P"CVOV@/ !UJG_ROH_X6;^S%_T>U^T! M_P"#K5/ _)7T44 '_"S?V8O^ MCVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ M =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\ MKZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/_!UJG_ROH_X M6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[, M7_1[7[0'_@ZU3_Y7T44 '_"S M?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H M]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/ M/ !UJG_ROH_X6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I M_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ M (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ M1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/_ !UJG_ROH_X6;^S%_T>U^T! M_P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU M3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]% M% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P + M- 9B_P"CVOV@/_!UJG_ROH_X6;^S%_T>U^T! M_P"#K5/ _)7T44 '_"S?V8O^ MCVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ M =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\ MKZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/_!UJG_ROH_X M6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[, M7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^ MT! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ M .5]%% ! _P +-_9B_P"CVOV@/_!UJG_ROH_X6;^S%_T>U^T! _P"#K5/ _)7T M44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S M?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H M]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/ M/ !UJG_ROH_X6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I M_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ M (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ M1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/_ !UJG_ROH_X6;^S%_T>U^T! M_P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU M3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]% M% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P + M- 9B_P"CVOV@/_!UJG_ROH_X6;^S%_T>U^T! M_P"#K5/ _)7T44 '_"S?V8O^ MCVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ M =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\ MKZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/_!UJG_ROH_X M6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[, M7_1[7[0'_@ZU3_Y7T44 '_"S?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^ MT! _X.M4_^5]%% ! _PLW]F+_H]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ M .5]%% ! _P +-_9B_P"CVOV@/_!UJG_ROH_X6;^S%_T>U^T! _P"#K5/ _)7T M44 '_"S?V8O^CVOV@/\ P=:I_P#*^C_A9O[,7_1[7[0'_@ZU3_Y7T44 '_"S M?V8O^CVOV@/_ =:I_\ *^C_ (6;^S%_T>U^T! _X.M4_^5]%% ! _PLW]F+_H M]K]H#_P=:I_\KZ/^%F_LQ?\ 1[7[0'_@ZU3_ .5]%% ! _P +-_9B_P"CVOV@/ M/ !UJG_ROH_X6;^S%_T>U^T! _P"#K5/ _)7T44 '_"S?V8O^CVOV@/\ P=:I M_P#*^N?^(7Q9^ >G> /$MWX0_;+^/&J>+(-,N9='L;O7- 36&YO5B8P1N38H .K2! 3O7@GYAU!10![]D! end GRAPHIC 22 qipt-20240930xex3d1004.jpg GRAPHIC begin 644 qipt-20240930xex3d1004.jpg M_]C_X 02D9)1@ ! @ 0 ! #_VP!# ," @," @,# P,$ P,$!0@%!00$ M!0H'!P8(# H,# L*"PL-#A(0#0X1#@L+$!80$1,4%145# \7&!84&!(4%13_MVP!# 0,$! 4$!0D%!0D4#0L-%!04%!04%!04%!04%!04%!04%!04%!04%!04 M%!04%!04%!04%!04%!04%!04%!04%!04%!3_P 1" !$ *L# 2(A$! Q$! \0 M'P 04! 0$! 0$ $" P0%!@<("0H+_\0 M1 @$# P($ P4% M! 0 %] 0(# 01!1(A,4$&$U%A!R)Q%#*!D:$((T*QP152T? D,V)R@@D* M%A<8&1HE)B7J#A(6&AXB)BI*3E)66EYB9FJ*CI*6FIZBIJK*SM+6VM[BYNL+#Q,7& MQ\C)RM+3U-76U]C9VN'BX^3EYN?HZ>KQ\O/T]?;W^/GZ_\0 'P$ P$! 0$! M 0$! 0 $" P0%!@<("0H+_\0 M1$ @$"! 0#! <%! 0 0)W $" M Q$$!2$Q!A)!40=A<1,B,H$(%$*1H;'!"2,S4O 58G+1"A8D-.$E\1<8&1HF M)R@I*C4V-S-$149'2$E*4U155E=865IC9&5F9VAI:G-T=79W>'EZ@H.$ MA8:'B(F*DI.4E9:7F)F:HJ.DI::GJ*FJLK.TM;:WN+FZPL/$Q<;'R,G*TM/4 MU=;7V-G:XN/DY>;GZ.GJ\O/T]?;W^/GZ_]H # ,! (1 Q$ /P#]4**'<#)K MSKQ=^T3\-? \$\FK>-- 'B>$E7@ANEFE# XV[$)(.?44 >BU3U#6;#23"+V]M M[0S.(XQ/*$WL>@&3R:^-/B7^W3K?B/0]3E^&'AZ:#2K13]I\5:W%Y=M".@V* M>&8] #DDD? *:\T_9M^!7C7]ISQ=#X]^(>M:G/X8M9_,@,\K()Y(ISB,<;(\] M6 '3]15M+BOK8_2+K36E1'5&=0[?=4GD_2N<\?^.]&^%G@R_P#$&M7*VNFV M$6XY/S.>BHOJQ. !7S#^S]X8\9?M"?%$?&?Q;>WND>';=R/#VBQ3-&K1C(#, MO=.I)/WR<_=Q4A<^PZ*YOQ]\1?#OPQV/3ZUXEU2#2["(??E;YG/]U%ZLWL*^ M-=6\1?$7]M? Q_ITO@J;5/!'P\TIR&U@S/$URVX9=54@,PQP.V>3VH ^[J*SH M]=TQ=272O[2M6U,1[_LAG7SBH_BV9SCWQ6C0,**** "BBB@ HHHH **** "B MBB@ HHHH " 00>0:\2\1_LQ_!70[S5O&>M>$]+A$0>]O+BY+>0F,LSE"=H[G MI7M-S#?#D\NG_FT MB<'5=5C) OV4Y"KZY(4=!]X] "["N5/#?AN[_;3^($,XLFT'X)>&KC9:6$" M>2NHR+D9P /Q/\(X'))'V? ?"\D\K6^D:)IEON8G"10Q(/R %0Z+HV MA?#3PE;V%FEOH^AZ; %7)")&@'4D_J37P!^UI^T3JOQ_\7Q?#;X=V]SK&@P2 MJUTUBK,=0D';(Z1J? P)&>PI[B^$[%;R]_;5^(4_B'7YSH/P/\+S$Q?:7\E+^ M1>I9C@'W/10<#DFO2?$7[6\J78\&_!+PW+XRU6&-84NX(BFGV:XP"3@94?@ M.."Y3X9_L=^*_&N@Z3#\4=:.G>'+%5^Q^#=']?9#& /-=A\5? M&[Q%+XMU)<-#HL+E;.W[[2!@'KT]8?%W]I#P)\$KK3[7Q/JOD7=Z?DM[=#+(J?WV4N+_:L_:P MTKX :&UA8^7J7C"[C/V:R# BW!'$LOH/0=_I7F/[)W[-5_XOOW^+?Q8236?$ M>IMYUE::B@81Q_PR,IX'^RN #WX!7/M!6W*"'AI:**!A1110 4444 ?*7[M2WBCQ!\9?'UI\$?!-TUJ)42Z\1ZG"_%O;9_U1(]002O4\#H37T'_AMHGPG M\&Z?X;T&V%O96B!2YY>5_P")W/=B"K6;6M;NBMUJ?V+YS%'$#-Y8P>OR!F] ,=378?\ !/*Z\'WOP5B31;&" MV\16C? S]F+P]\#]1US5;>\N]=UK5Y"9M M1U+:TH0G.P$#H3R3WX]'?COQ>^"?BGX!?$63XL "2U^UV%/@-I:G5+C[;KEPI-IH]L0T\O8$C^ M%<_Q'\,UF>#OVC?#_P :O E\'^NV6D>,'M6$6GZJP62VGQ@;E_B /<9KP_P MKX2^'?[.>J3^,_C'XNM?%GQ'NI#.(XG-R8.N-D?7/'WF Z #'*L#?8\=^.% MG\4?CAXV\!0^.%DT$>*;ORM)\.PG;]DM 5WSNI_Y:8;.&^;@\)#&*_2&2\T#X M>^'H([F[L-"TFRB$:M<2I!%&BC Y) K\^)_"Q#_:_$F\8?##2QIUOHMD MFGVUWJ93;:*V\F5LY =B7QC/ %=#X@^'WPG\,:FDOQP^+%YXT\3QC=+I]I.[MPPG&=NU02/3DKGT%4T),^N?#/[2'PS\8^)H_#^C>,M,O]6E)4HKTDD $DX K\@[GQ]X&@_:+L? &7AKPC=+X(\.SQ7%K8VBLKW#6_SI M,[$G9^\"N^_[=7C_XM6LVGZ61X0T-LJT%A*QGE![/+P?P4+2Y M0YD?JU# <17*EHI4E4'&48$9"GLZHI9F"@=R<5^67[(_[2/BCX5^&]?\.Z/I M$_C'6]7N$ETO34#MY,F")))&&25/R84 T;2/&WB]+# M4M43[0VC6%SY,5C&6VIYI3@9^8XR2 O/44_:2\9>(?">C?"OX10 M7WBC7+2V6WOO%UZIV*>'<8P!)=1.3Z' _#OQQI&H_$B;QM\08KWQA MJ9N#=1Z9$,F[N,Y!D.,+&# _"!VQ@#BOMW]FG]L[Q%\=?B4? #C>#H;/2D@>62 M\MI6/V<+]W?D8Y/&!7RO\5/@SXR\%^,KSP-X2\#ZPND6K"%M2M[=I;C51M&9 M3,%PJMGA%P%'!R0:]"\+_LY_BYT/3/^$?T73O $>DEKJW$=SY=UDSQQS7Y3?\)!KNFWMS:7%OQ%\3=$U>)VPEB@,3 M#..&9N><\@8]ZJE_87\1?%#6?B=J$;7>M:E\-4BE N/$"N/8 #_P L@IR?GSC(M!QC)XX%1:Q:=S[T0DJ-P ;N!2T44B@HHI<4)1110 5YG\=_CWX=^ GA4:IK M3-)_V_P"8?$*^M=,T+P[I MXFTZ/59DCMW=50H,O@C,HP6;_:8CKTK1^,/P0^'G[- WAVUTW2+:X\:?%3Q RV^FG47\V M1&)VF<1C@$= 3W'7@UZ]\1OVW=%75#X6^%VG3^/_ !3,?)B:PC+6D;'OO_C MZDK\O^UUQL_ 3]FJ^\/>);GXB_$:^'B'XB7^6WL=T5@I'W(^V0/ER. .!579 M%K[&O\%/VUBA(X"# 'TSU)KPO2 M?^"7NDPZL)M4\=7M_9&3?)#'9+'(XSD@N7;KSDX[U]R45-V78X+2? @9X+T+X M=7G@G3]%AM-"N[22RG2(8ED212KDR?>+'/7UKD_!O['GPJ\%:1J.GV_AJ+48 M[]/*GEU-O/D*Y!PK'[O(!XP<@5[311<+(XSX>?!OP9*HYU*^'[/2&G&)98 MDS(X]"YRQ'MFO)?B?^PWX*^+'Q8D\;ZQJ&I*]PL8N=.A91%,4 .[&X9 (! MKZ-HI#.?\%> /#WPZT:+2O#FD6ND6,8XCMHPN[W8]6//)Y-=!110 4444 07= MA:WZ!;FWBN%'\,J!A^M210QP1B.)%C1> JC 'X4^B@ HHHH *,T44 %%%% ! M7 ?$3X"^ _BM=QW?BCPY::G=QJ$6X<%9-HZ#<""1110!J^"/"A7X2^'%N8?#> M@66D@C#/!$ [?5NI_.NJHHH **** "BBB@ HHHH **** "BBB@ HHHH **** ' "BBB@#_V0$! end GRAPHIC 23 qipt-20240930xex3d1005.jpg GRAPHIC begin 644 qipt-20240930xex3d1005.jpg M_]C_X 02D9)1@ ! @ 0 ! #_VP!# ," @," @,# P,$ P,$!0@%!00$ M!0H'!P8(# H,# L*"PL-#A(0#0X1#@L+$!80$1,4%145# \7&!84&!(4%13_MVP!# 0,$! 4$!0D%!0D4#0L-%!04%!04%!04%!04%!04%!04%!04%!04%!04 M%!04%!04%!04%!04%!04%!04%!04%!04%!3_P 1" #A!&X# 2(A$! Q$!_\0 M'P 04! 0$! 0$ $" P0%!@<("0H+_\0 M1 @$# P($ P4% M! 0 %] 0(# 01!1(A,4$&$U%A!R)Q%#*!D:$((T*QP152T? D,V)R@@D* M%A<8&1HE)B7J#A(6&AXB)BI*3E)66EYB9FJ*CI*6FIZBIJK*SM+6VM[BYNL+#Q,7& MQ\C)RM+3U-76U]C9VN'BX^3EYN?HZ>KQ\O/T]?;W^/GZ_\0 'P$ P$! 0$! M 0$! 0 $" P0%!@<("0H+_\0 M1$ @$"! 0#! <%! 0 0)W $" M Q$$!2$Q!A)!40=A<1,B,H$(%$*1H;'!"2,S4O 58G+1"A8D-.$E\1<8&1HF M)R@I*C4V-S@Y.D-

$149'2$E*4U155E=865IC9&5F9VAI:G-T=79W>'EZ@H.$ MA8:'B(F*DI.4E9:7F)F:HJ.DI::GJ*FJLK.TM;:WN+FZPL/$Q<;'R,G*TM/4 MU=;7V-G:XN/DY>;GZ.GJ\O/T]?;W^/GZ_]H # ,! (1 Q$ /P#]-/%7BK_A M&?LO^B_:?/W?\M-FW&/8^M8'_"T_^H7_ .3'_P!C1\4_^87_ -M?_9*X*@#O M?^%I_P#4+_\ )C_[&C_A:?\ U"__"8_^QK@J* .]_X6G_U"_P#R8_\ L:/^ M%I_]0O\ \F/_ +&N"HH [W_A:?\ U"__"8_^QH_X6G_-0O_P F/_L:X*B@ M#O?^%I_]0O\ \F/_ +&C_A:?_4+_ /)C_P"QK@J* .]_X6G_-0O_P F/_L: M/^%I_P#4+_\ )C_[&N"HH [W_A:?_4+_ /)C_P"QH_X6G_U"_P#R8_\ L:X* MB@#O?^%I_P#4+_\ )C_[&C_A:?\ U"__"8_^QK@J* .]_X6G_U"_P#R8_\ ML:/^%I_]0O\ \F/_+&N"HH [W_A:?\ U"__"8_^QH_X6G_-0O_P F/_L: MX*B@#O?^%I_]0O\ \F/_ +&C_A:?_4+_ /)C_P"QK@J* .]_X6G_-0O_P F M/_L:/^%I_P#4+_\ )C_[&N"HH [W_A:?_4+_ /)C_P"QH_X6G_U"_P#R8_\ ML:X*B@#O?^%I_P#4+_\ )C_[&C_A:?\ U"__"8_^QK@J* .]_X6G_U"_P#R M8_\ L:/^%I_]0O\ \F/_ +&N"HH [W_A:?\ U"__"8_^QH_X6G_-0O_P F M/_L:X*B@#O?^%I_]0O\ \F/_ +&C_A:?_4+_ /)C_P"QK@J* .]_X6G_-0O M_P F/_L:/^%I_P#4+_\ )C_[&N"HH [W_A:?_4+_ /)C_P"QH_X6G_U"_P#R M8_\ L:X*B@#O?^%I_P#4+_\ )C_[&C_A:?\ U"__"8_^QK@J* .]_X6G_U" M_P#R8_\ L:/^%I_]0O\ \F/_ +&N"HH [W_A:?\ U"__"8_^QH_X6G_-0O M_P F/_L:X*B@#O?^%I_]0O\ \F/_ +&C_A:?_4+_ /)C_P"QK@J* .]_X6 MG_U"_P#R8_\ L:/^%I_]0O\ \F/_ +&N"HH [W_A:?\ U"__"8_^QH_X6G_M -0O_P F/_L:X*B@#O?^%I_]0O\ \F/_ +&C_A:?_4+_ /)C_P"QK@J* .]_ MX6G_-0O_P F/_L:/^%I_P#4+_\ )C_[&N"HH [W_A:?_4+_ /)C_P"QH_X6 MG_U"_P#R8_\ L:X*B@#O?^%I_P#4+_\ )C_[&C_A:?\ U"__"8_^QK@J* .M]_X6G_U"_P#R8_\ L:/^%I_]0O\ \F/_ +&N"HH [W_A:?\ U"__"8_^QH_ MX6G_-0O_P F/_L:X*B@#O?^%I_]0O\ \F/_ +&C_A:?_4+_ /)C_P"Q MK@J* .]_X6G_-0O_P F/_L:/^%I_P#4+_\ )C_[&N"HH [W_A:?\ U"__"8_ M^QH_X6G_-0O_P F/_L:X*B@#O?^%I_]0O\ \F/_ +&C_A:?_4+_ /)C_P"Q MK@J* .]_X6G_-0O_P F/_L:/^%I_P#4+_\ )C_[&N"HH [W_A:?_4+_ /)C_P"QH_X6G_U"_P#R8_\ L:X*B@#O?^%I_]0O\ \F/_ +&C_A:? _4+_ M /)C_P"QK@J* .]_X6G_-0O_P F/_L:/^%I_P#4+_\ )C_[&N"HH [W_A:?\ U"__ M "8_^QH_X6G_-0O_P F/_L:X*B@#O?^%I_]0O\ \F/_ +&C_A:?\ U"__ M "8_^QK@J* .]_X6G_U"_P#R8_\ L:/^%I_]0O\ \F/_ +&C_A:? _4+_ M /)C_P"QK@J* .]_X6G_-0O_P F/_L:/^%I_P#4+_\ )C_[&N"HH [W_A:? M_4+_ /)C_P"QH_X6G_U"_P#R8_\ L:X*B@#O?^%I_]0O\ \F/_ +&C_A:?\ MU"__"8_^QK@J* .]_X6G_U"_P#R8_\ L:/^%I_]0O\ \F/_ +&N"HH [W_A M:?\ U"__"8_^QH_X6G_-0O_P F/_L:X*B@#O?^%I_]0O\ \F/_ +&C_A:? M_4+_ /)C_P"QK@J* .]_X6G_-0O_P F/_L:/^%I_P#4+_\ )C_[&N"HH [W M_A:?_4+_ /)C_P"QH_X6G_U"_P#R8_\ L:X*B@#O?^%I_]0O\ \F/_ +&C M_A:?\ U"__"8_^QK@J* .]_X6G_U"_P#R8_\ L:/^%I_]0O\ \F/_ +&N"HH M[W_A:?\ U"__"8_^QH_X6G_-0O_P F/_L:X*B@#O?^%I_]0O\ \F/_ +&C M_A:?_4+_ /)C_P"QK@J* .]_X6G_-0O_P F/_L:/^%I_P#4+_\ )C_[&N"H MH [W_A:?_4+_ /)C_P"QH_X6G_U"_P#R8_\ L:X*B@#O?^%I_P#4+_\ )C_[M&C_A:?\ U"__"8_^QK@J* .]_X6G_U"_P#R8_\ L:/^%I_]0O\ \F/_ +&N M"HH [W_A:?\ U"__"8_^QH_X6G_-0O_P F/_L:X*B@#O?^%I_]0O\ \F/_ M +&C_A:?_4+_ /)C_P"QK@J* .]^*?\ S"_^VO\ []7!5WOQ3_YA?_;7_P!D MK@J "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HH MHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB M@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** M"BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH * M*** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HH MHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB M@ HHHH **** "BBB@#O?BG_S"_\ MK_[)7!5WOQ3_P"87_VU_P#9*X*@ HHH MH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ M HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** " MBBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH ** M** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHH MH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ M HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** " MBBB@ HHHH [WXI_\PO\ [:_^R5P5=[\4_P#F% _\ ;7_V2N"H **** "BBB@ MHHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "B MBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH *** M* "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH M **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "B MBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH *** M* "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ MHHHH **** "BBB@#O?BG_P PO_MK_P"R5P5=[\4_^87_ M -M?_9*X*@ HHHH **** "BBB@ HHHH **** "BBB@ H MHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BB MB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** M "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH M**** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ H MHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BB MB@ HHHH **** "BBB@ HHHH [WXI_P#,+_[:_P#LE<%7>_%/_F%_]M?_ &2N M"H **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB M@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** M"BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH * M*** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HH MH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB M@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** M"BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** .]^*? _,+_P"VO_LE<%7>_%/_)A?_;7_-DK@J "BBB@ M HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** " MBBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH ** M** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHH MH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ M HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** " MBBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH ** M** "BBB@#O?BG_S"_P#MK_[)7!5WOQ3_.87_P!M?_9*X*@ HHHH **** "B MBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH *** M* "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH M **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ MHHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "B MBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "B

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"BBB M@ HHHH **** /P! X*C_ /)]GQ-_[AG_*:[2BC_ (*C_P#)]GQ-_P"X9_Z: M[2B@#ZJ_X(8_\UL_[@G_ +?U^JE?E7_P0Q_YK9_W!/\ V_K]5* "BBB@ HHH MH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ M HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** " MBBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH ** M** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHH MH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ M HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** " MBBB@#\ ?^"H__)]GQ-_[AG_IKM**/^"H_P#R?9\3? ^X9_P"FNTHH ^JO^"&/ M_:/^X)_[?U^JE?E7_P0Q_YK9_W!/_;^OU4H **** "BBB@ HHHH **** "B MBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH *** M* "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH M **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ MHHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "B MBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH *** M* "BBB@ HHHH **** "BBB@ HHHH **** /P! X*C_\ M)]GQ-_[AG_IKM**/^"H__)]GQ-_[AG_IKM** /JK_@AC_P UL_[@G_M_7ZJ5 M^5?_ 0Q_P":V?\ <$_]OZ_52@ HHHH **** "BBB@ HHHH **** "BBB@ H MHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BB MB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** M "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH M**** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ H MHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BB MB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BB

"BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH M **** "BBB@ HHHH **** "BBB@ HHHH *P/$?\ R%=" P"OD_\ H-;]8'B/
M_D*Z%_U\G_T&@#?HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BB MB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** M "BBB@
HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH M**** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ H MHHH **** "BBB@
HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BB MB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** 3 "BBB@ HHHH ****
"BBB@#_V0$! end GRAPHIC 27 qipt-20240930xex3d1009.jpg GRAPHIC begin 644 qipt-20240930xex3d1009.jpg M_]C_X 02D9)1@ ! @ 0 ! #_VP!# ," @," @,# P,$
P,$!0@%!00$ M!0H'!P8(# H,# L*"PL-#A(0#0X1#@L+$!80$1,4%145# \7&!84&!(4%13_ MVP!# 0,$! 4$!0D%!0D4#0L-%!04%!04%!04%!04%!04%!04%!04%!04
M%!04%!04%!04%!04%!04%!04%!04%!3_P 1" #0!&4# 2(A$! Q$! _\0 M'P 04! 0$! 0$ $" P0%!@<("0H+_\0 M1 @$# P($ P4% M! 0 %] 0(#
01!1(A,4$&$U%A!R)Q%#*!D:$((T*QP152T? D,V)R@@D* M%A<8&1HE)B7J#A(6&AXB)BI*3E)66EYB9FJ*CI*6FIZBIJK*SM+6VM[BYNL+#Q,7& MQ\C)RM+3U-
76U]C9VN'BX^3EYN?HZ>KQ\O/T]?;W^/GZ_\0 'P$ P$! 0$! M 0$! 0 $" P0%!@<("0H+_\0 M1$ @$"! 0#! <%! 0 0)W $" M Q$$!2$Q!A)!40=A<1,B,H$(%$*1H;'!"2,S4O
58G+1"A8D-.$E\1<8&1HF M)R@I*C4V-S@Y.D-$149'2$E*4U155E=865IC9&5F9VAI:G-T=79W>'EZ@H.$
MA8:'B(F*DI.4E9:7F)F:HJ.DI::GJ*FJLK.TM;:WN+FZPL/$Q<;'R,G*TM/4 MU=;7V-G:XN/DY>;GZ.GJ\O/T]?;W^/GZ_]H # ,! (1 Q$ /P#]4Z**_.CQ
M/_P6A\%^&/$NK:/+\.=>FET^[EM'E2\A"N8W*$CV.* /T7HK\U?^'WO@?_HF MGB#_ ,#8*/\ A]X'_Z)IX@_\#8* /TJHK\U?^'WO@?_ *)IX@_\#8*/^'WO M@?\ Z)IX@_\
V"@#]*]*_-7_A][X'_Z)IX@_P# V"C_ (?>^!_^B:>(/_ V M"@#]*]*_-7_A][X'_P"B:>(/_ V"C_A][X'_ .B:>(/_ -@H _2JBOS5_X? M>^!_^B:>(/\ P-@H P"'WO@?_HFGB#_P-@H
_2JBOS5_X?>^!_\ HFGB#_P- M@H_X?>^!_P#HFGB#_P #8* /TJHK\U?^'WO@?_HFGB#_ ,#8*/\ A]X'_Z) MIX@_\#8* /TJHK\U?^'WO@?_ *)IX@_\#8*/^'WO@?\ Z)IX@_\
V"@#]*] M*_-7_A][X'_Z)IX@_P# V"C_ (?>^!_^B:>(/_V"@#]*]*_-7_A][X'_P"B M:>(/_V"C_A][X'_ .B:>(/_ -@H _2JBOS5_X?>^!_^B:>(/\ P-@H_P"' MWO@?_HFGB#_P-@H
_2JBOS5_X?>^!_\ HFGB#_P-@H_X?>^!_P#HFGB#_P # M8* /TJHK\U?^'WO@?_HFGB#_ ,#8*/\ A]X'_Z)IX@_\#8* /TJHK\U?^'W MO@?_ *)IX@_\#8*/^'WO@?\ Z)IX@_\
V"@#]*]*_-7_A][X'_Z)IX@_P# V"C_ (?>^!_^B:>(/_ V M"@#]*]*_-7_A][X'_P"B M:>(/_ V"C_A][X'_ .B:>(/_ -@H _2JBOS5_X? M>^!_^B:>(/\ P-@H_P"'WO@?_HFGB#_P-@H
_2JB MOS5_X?>^!_\ HFGB#_P-@H_X?>^!_P#HFGB#_P #8* /TJHK\U?^'WO@?_HF MGB#_ ,#8*/\ A]X'_Z)IX@_\#8* /TJHK\U?^'WO@?_ *)IX@_\#8*/^'WO M@?\ Z)IX@_\ V"@#]*]*_-7_A][X'_Z)IX@_P# V"C_ (?>^!_^B:>(/_ V M"@#]*]*_-7_A][X'_P"B M:>(/_ V"C_A][X'_ .B:>(/_ -@H _2JBOS5_X? M>^!_^B:>(/\ P-@H_P"'WO@?_HFGB#_P-@H _2JBOS5_X?>^!_\ HFGB#_P- M@H_X?>^!_P#HFGB#_P #8* /TJHK\U?^'WO@?_HFGB#_ ,#8*/\ A]X'_Z) MIX@_\#8* /TJHK\U?^'WO@?_
)IX@_\#8/^'WO@?\ Z)IX@_\ V"@#]*]J M*_-7_A][X'_Z)IX@_P# V"C_ (?>^!_^B:>(/_V"@#]*]J*_-7_A][X'_P"B M:>(/_V"C_A][X'_ .B:>(/_ -@H _2JBOS5_X?>^!_^B:>(/\ P-
@H_P"' MWO@?_HFGB#_P-@H _2JBOS5_X?>^!_\ HFGB#_P-@H_X?>^!_P#HFGB#_P # M8* /TJHK\U?^'WO@?_HFGB#_ ,#8*/\ A]X'_Z)IX@_\#8* /TJHK\U?^'W MO@?
_*)IX@_\#8*/^'WO@?\ Z)IX@_\ V"@#]*]*_-7_A][X'_Z)IX@_P# MV"C_ (?>^!_^B:>(/_V"@#]*]*_-7_A][X'_P"B:>(/_V"C_A][X'_ .B: M>(/_ -@H _2JBOS5_X?>^!_^B:>(/\ P-
@H_P"'WO@?_HFGB#_P-@H _2JB MOS5_X?>^!_\ HFGB#_P-@H_X?>^!_P#HFGB#_P #8* /TJHK\U?^'WO@?_HF MGB#_ ,#8*/\ A]X'_Z)IX@_\#8* /TJHK\U?^'WO@?_
)IX@_\#8/^'WO M@?\ Z)IX@_\ V"@#]*]*_-7_A][X'_Z)IX@_P# V"C_ (?>^!_^B:>(/_ V M"@#]*]*_-7_A][X'_P"B M:>(/_ V"C_A][X'_ .B:>(/_ -@H _2JBOS5_X? M>^!_^B:>(/\ P-@H_P"' MWO@?_HFGB#_P-@H _2JBOS5_X?>^!_\ HFGB#_P- M@H_X?>^!_P#HFGB#_P #8* /TJHK\U?^'WO@?_HFGB#_ ,#8*/\ A]X'_Z) MIX@_\#8* /TJHK\U?^'WO@?_
)IX@_\#8/^'WO@?\ Z)IX@_\ V"@#]*]J M*_-7_A][X'_Z)IX@_P# V"C_ (?>^!_^B:>(/_V"@#]*]J*_-7_A][X'_P"B M:>(/_V"C_A][X'_ .B:>(/_ -@H _2JBOS5_X?>^!_^B:>(/\ P-
@H_P"' MWO@?_HFGB#_P-@H _2JBOS5_X?>^!_\ HFGB#_P-@H_X?>^!_P#HFGB#_P # M8* /TJHK\U?^'WO@?_HFGB#_ ,#8*/\ A]X'_Z)IX@_\#8* /TJHK\U?^'W MO@?
_*)IX@_\#8*/^'WO@?\ Z)IX@_\ V"@#]*]*_-7_A][X'_Z)IX@_P# MV"C_ (?>^!_^B:>(/_V"@#]*]*_-7_A][X'_P"B:>(/_V"C_A][X'_ .B: M>(/_ -@H _2JBOS5_X?>^!_^B:>(/\ P-
@H_P"'WO@?_HFGB#_P-@H _2JB MOS5_X?>^!_\ HFGB#_P-@H_X?>^!_P#HFGB#_P #8* /TJHK\U?^'WO@?_HF MGB#_ ,#8*/\ A]X'_Z)IX@_\#8* /TJHK\U?^'WO@?_
)IX@_\#8/^'WO M@?\ Z)IX@_\ V"@#]*]*_-7_A][X'_Z)IX@_P# V"C_ (?>^!_^B:>(/_ V M"@#]*]*_-7_A][X'_P"B M:>(/_ V"C_A][X'_ .B:>(/_ -@H _2JBOS5_X? M>^!_^B:>(/\ P-@H_P"' MWO@?_HFGB#_P-@H _2JBOS5_X?>^!_\ HFGB#_P- M@H_X?>^!_P#HFGB#_P #8* /TJHK\U?^'WO@?_HFGB#_ ,#8*/\ A]X'_Z) MIX@_\#8* /TJHK\U?^'WO@?_
)IX@_\#8/^'WO@?\ Z)IX@_\ V"@#]*]J M*_-7_A][X'_Z)IX@_P# V"C_ (?>^!_^B:>(/_V"@#]*]J*_-7_A][X'_P"B M:>(/_V"C_A][X'_ .B:>(/_ -@H _2JBOS5_X?>^!_^B:>(/\ P-
@H_P"' MWO@?_HFGB#_P-@H _2JBOS5_X?>^!_\ HFGB#_P-@H_X?>^!_P#HFGB#_P # M8* /TJHK\U?^'WO@?_HFGB#_ ,#8*/\ A]X'_Z)IX@_\#8* /TJHK\U?^'W MO@?
_*)IX@_\#8*/^'WO@?\ Z)IX@_\ V"@#]*]*_-7_A][X'_Z)IX@_P# MV"C_ (?>^!_^B:>(/_V"@#]*]*_-7_A][X'_P"B:>(/_V"C_A][X'_ .B: M>(/_ -@H _2JBOS5_X?>^!_^B:>(/\ P-
@H_P"'WO@?_HFGB#_P-@H _2JB MOS5_X?>^!_\ HFGB#_P-@H_X?>^!_P#HFGB#_P #8* /TJHK\U?^'WO@?_HF MGB#_ ,#8*/\ A]X'_Z)IX@_\#8* /TJHK\U?^'WO@?_
)IX@_\#8/^'WO M@?\ Z)IX@_\ V"@#]*]*_-7_A][X'_Z)IX@_P# V"C_ (?>^!_^B:>(/_ V M"@#]*]*_-7_A][X'_P"B M:>(/_ V"C_A][X'_ .B:>(/_ -@H _2JBOS5_X? M>^!_^B:>(/\ P-@H_P"' MWO@?_HFGB#_P-@H _2JBOS5_X?>^!_\ HFGB#_P- M@H_X?>^!_P#HFGB#_P #8* /TJHK\U?^'WO@?_HFGB#_ ,#8*/\ A]X'_Z) MIX@_\#8* /TJHK\U?^'WO@?_
)IX@_\#8/^'WO@?\ Z)IX@_\ V"@#]*]J M*_-7_A][X'_Z)IX@_P# V"C_ (?>^!_^B:>(/_V"@#]*]J*_-7_A][X'_P"B M:>(/_V"C_A][X'_ .B:>(/_ -@H _2JBOS5_X?>^!_^B:>(/\ P-
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_*)IX@_\#8*/^'WO@?\ Z)IX@_\ V"@#]*]*_-7_A][X'_Z)IX@_P# MV"C_ (?>^!_^B:>(/_V"@#]*]*_-7_A][X'_P"B:>(/_V"B@#]*J_)C_@E MOX8T?Q-^U%\>
(M8TFQU:*)I6C2^MDF"'[;)D@,#@U^L]?E7_,$F_P#DZ?X^ M_P#;3_TNDH_2G_A4_@C_H3?#_\ X*X/_B*/^%3^"/\ H3?#_P#X*X/_ (BN MKHH Y3_A4_@C_H3?#_\
X*X/_B*/^%3^"/\ H3?#_P#X*X/_ (BNKHH Y3_A M4_@C_H3?#_\ X*X/_B*/^%3^"/\ H3?#_P#X*X/_ (BNKHH Y3_A4_@C_H3? M#_\ X*X/_B*/^%3^"/\ H3?#_P#X*X/_
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X*X/_B*/^%3^"/\ H3?# M_P#X*X/_ (BNKHH Y3_A4_@C_H3?#_\ X*X/_B*/^%3^"/\ H3?#_P#X*X/_ M (BNKHH Y3_A4_@C_H3?#_\ X*X/_B*/^%3^"/\ H3?#_P#X*X/_
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MX*X/_B*/^%3^"/\ H3?#_P#X*X/_ (BNKHH Y3_A4_@C_H3?#_\ X*X/_B*/ M^%3^"/\ H3?#_P#X*X/_ (BNKHH Y3_A4_@C_H3?#_\ X*X/_B*/^%3^"/\ MH3?#_P#X*X/_
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01!1(A,4$&$U%A!R)Q%#*!D:$((T*QP152T? D,V)R@@D* M%A<8&1HE)B7J#A(6&AXB)BI*3E)66EYB9FJ*CI*6FIZBIJK*SM+6VM[BYNL+#Q,7& MQ\C)RM+3U-

76U]C9VN'BX^3EYN?HZ>KQ\O/T]?;W^/GZ_\0 'P$ P$! 0$! M 0$! 0 $" P0%!@<("0H+_\0 M1$ @$"! 0#! <%! 0 0)W $" M Q$$!2$Q!A)!40=A<1,B,H$(%$*1H;'!"2,S4O 58G+1"A8D-.$E\1<8&1HF M)R@I*C4V-S@Y.D-$149'2$E*4U155E=865IC9&5F9VAI:G-T=79W>'EZ@H.$
MA8:'B(F*DI.4E9:7F)F:HJ.DI::GJ*FJLK.TM;:WN+FZPL/$Q<;'R,G*TM/4 MU=;7V-G:XN/DY>;GZ.GJ\O/T]?;W^/GZ_]H # ,! (1 Q$ /P#]4Z*** "B MBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH *** M* "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH M **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ MHHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "B MBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH *** M* "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH M **** "BJ&L:Q%HMO'++'+-YD@B1(%W,S'. !D>E9_\ PEO_ %!=7_\ 7_Z M] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT ;]%8'_"6_\ 4%U? M_P !?_KT?\); P!075__ %_^O0!OT5@?\); P!075__ %_^O1_PEO_ %!= M7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT ;]%8'_" M6_\ 4%U?_P !?_KT?\); P!075__ %_^O0!OT5@?\); P!075__ %_^O1_ MPEO_ %!=7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT M ;]%8'_"6_\ 4%U?_P !?_KT?\); P!075__ %_^O0!OT5@?\); P!075__ M %_^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U? M_P !?_KT ;]%8'_"6_\ 4%U?_P !?_KT?\); P!075__ %_^O0!OT5@?\); M_P!075__ %_^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT ;]%8'_"6_\ 4%U?_P !?_KT?\); P!075__ %_^O0! MOT5@?\); P!075__ %_^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ %!=7_\ M 7_Z]'_"6_\ 4%U?_P !?_KT ;]%8'_"6_\ 4%U?_P !?_KT?\); P!075__ M %_^O0!OT5@?\); P!075__ %_^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ M %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT ;]%8' "6_\ 4%U?_P !?_KT?\); M_P!075__ %_^O0!OT5@? \); P!075__ %_^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT ;]%8'_"6_\ 4%U?_P ! M?_KT?\); P!075__ %_^O0!OT5@?\); P!075__ %_^O1_PEO_ %!=7_\ M 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT ;]%8'_"6_\ M4%U?_P !?_KT?\); P!075__ %_^O0!OT5@?\); P!075__ %_^O1_PEO_ M %!=7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT ;]% M8'_"6_\ 4%U?_P !?_KT?\); P!075__ %_^O0!OT5@?\); P!075__ %_ M^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P ! M?_KT ;]%8'_"6_\ 4%U?_P !?_KT?\); P!075__ %_^O0!OT5@?\); P!0 M75__ %_^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ M4%U?_P !? _KT ;]%8'_"6_\ 4%U?_P !?_KT?\); P!075__ %_^O0!OT5@ M?\); P!075__ %_^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z M]'_"6_\ 4%U?_P !?_KT ;]%8' "6_\ 4%U?_P !? _KT?\); P!075__ %_ M^O0!OT5@?\); P!075__ %_^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ %!= M7_\ 7_Z]'_"6_\ 4%U?_P !?_KT ;]%8'_"6_\ 4%U?_P !?_KT?\); P!0 M75__ %_^O0!OT5@?\); P!075__ %_^O1_PEO_ %!=7_\ 7_Z] & 16!_ MPEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT ;]%8'_"6_\ 4%U?_P !?_KT M?\); P!075__ %_^O0!OT5@? \); P!075__ %_^O1_PEO_ %!=7_\ 7_Z M] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT ;]%8'_"6_\ 4%U? M_P !?_KT?\); P!075__ %_^O1_PEO_ %!= M7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT M ;]%8' "6_\ 4%U?_P !?_KT?\); P!075__ M %_^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U? M_P !?_KT ;]%8'_"6_\ 4%U?_P !?_KT?\); M_P!075__ %_^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_" M6_\ 4%U?_P !? _KT ;]%8' "6_\ 4%U?_P !?_KT?\); P!075__ %_^O0! MOT5@?\); P!075__ %_^O1_PEO_ %!=7_\ M 7_Z]'_"6_\ 4%U?_P !?_KT ;]%8'_"6_\ 4%U?_P !?_KT?\); P!075__ M %_^O0!OT5@?\); P!075__ %_^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ M %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT M ;]%8' "6_\ 4%U?_P !?_KT?\); P!075__ %_^O0!OT5@?\); P!075__ M %_^O1_PEO_ %!=7_\ 7_Z] & 16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT ;]%8'_"6_\ 4%U?_P !?_KT?\); M_P!075__ %_^O0!OT5@?\); P!075__ %_^O1_PEO_ %!=7_\ 7_Z] & M16!_PEO_ %!=7_\ 7_Z]'_"6_\ 4%U?_P !?_KT ;]%% &!XM_Y@O_ &$H M?_9JWZP/%O\ S!?^PE#_ .S5OT %%%% !1110 4444 %%%% !1110 4444 % M%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 44 M44 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !111 M0 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% M!1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 44 M44 %%%% !1110 4444 %%%% !1110!@>+?\ F"_]A*'_ -FK?K \6_\ ,%_[M"4/_ +-6_0 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4 M444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !11 M10 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% M !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M%%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4 M444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !11 M10 4444 %%%% &!XM_Y@O_82A_\ 9JWZP/%O_,%_["4/_LU;] !1110 4444 M %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 M4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1 M110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% M% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 M4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 8'BW_F" M_P#82A_]FK?K \6_\P7_ +"4/_LU;] !1110 4444 %%%% !1110 4444 %% M%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 444 M4 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 M 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% ! M1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %% M%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M4 %%%% !1110 4444 %%%% !1110 4444 8'BW_F"_\ 82A_]FK?K \6_P#, M%_["4/\ [-6_0 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !111 M0 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% M!1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 M4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M%%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %% M%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !11 M10 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M8'BW_F"_]A*'_P!FK?K \6_\P7_L)0_^S5OT %%%% !1110 4444 %%%% !1 M110 4444 %%%% !1110 4444 %%%% !1110 4444 %%% M% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% M!1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !11 M10 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 M4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110!@>+?^8+_ -A*'_V:M^L# MQ;_S!?\ L)0_^S5OT %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 M 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% ! M1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %% M%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M4 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 M 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% ! M1110 4444 %%%% !1110!@>+?^8+_P!A*'_V:M^L#Q;_ ,P7_L)0_P#LU;] M!1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 % M%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 44 M44 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !111 M0 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 M4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M%%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %% M%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M4 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 M 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !11 M10 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 M4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 %%%% !1110 4444 M %

HHHH **** "BBB@ M HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** " MBBB@ HHHH **** "BBB@#\J_V!_^4IW[1G_[>OU4H **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ M HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** " MBBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH ** M** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHH MH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ M HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** " MBBB@ HHHH **** "BBB@ HHHH _*O]@?_E*=^T9_W,?_ *> [>OU4K\J_V!_^ M4IW[1G_ GRAPHIC 30 qipt-20240930xex3d1016.jpg GRAPHIC begin 644 qipt-20240930xex3d1016.jpg M_]C_X 02D9)1@ ! @ 0 ! #_VP!# ," @," @,# P,$ P,$!0@%!00$ M!0H'!P8(# H,# L*"PL-#A(0#0X1#@L+$!80$1,4%145# \7&!84&!(4%13_ MVP!# 0,$! 4$!0D%!0D4#0L-%!04%!04%!04%!04%!04%!04%!04%!04%!04 M%!04%!04%!04%!04%!04%!04%!04%!04%!3_P 1" 4!&X# 2(A$! Q$!_\0 M'P 04! 0$! 0$ $" P0%!@<("0H+_\0 M1 @$# P($ P4% M! 0 %] 0(# 01!1(A,4$&$U%A!R)Q%#*!D:$((T*QP152T? D,V)R@@D* M%A<8&1HE)B7J#A(6&AXB)BI*3E)66EYB9FJ*CI*6FIZBIJK*SM+6VM[BYNL+#Q,7& MQ\C)RM+3U-76U]C9VN'BX^3EYN?HZ>KQ\O/T]?;W^/GZ_\0 'P$ P$! 0$! M 0$! 0 $" P0%!@<("0H+_\0 M1 @$"! 0#! <%! 0 0)W $" M Q$$!2$Q!A)!40=A<1,B,H$(%$*1H;'!"2,S4O 58G+1"A8D-.$E\1<8&1HF M)R@I*C4V-S@Y.D-$149'2$E*4U155E=865IC9&5F9VAI:G-T=79W>'EZ@H.$ MA8:'B(F*DI.4E9:7F)F:HJ.DI::GJ*FJLK.TM;:WN+FZPL/$Q<;'R,G*TM/4 MU=;7V-G:XN/DY>;GZ.GJ\O/T]?;W^/GZ_]H # ,! (1 Q$ /P#[@\1>(M5@ M\0:G"J=Y'&EU*JHMPX"@.< #/ K/_X2?6/^@M??^!+_ .-'B?\ Y&75O^ON M;_T,UF4 :?\ PD^L?]!:^_\ E_\:/\ A)]8_P"@M??^!+_XUF44 :?_ D^ ML?\ 06OO_ E_\:/^$GUC_H+7W_@2_P#C6910!I_\)/K'_06OO_ E_P#&C_A)]8_Z"U]_X$O_ (UF44 :?_"3ZQ_T%K[_,"7_P :/^$GUC_H+7W_($O_C69 M10!I_P#"3ZQ_T%K[_P "7_QH_P"$GUC_*"U]_X$O_C6910!I_\ "3ZQ_P!! M:^_\"7_QH_X2?6/^@M??^!+_ .-9E% &G_PD^L?]!:^_\"7_ ,:/^$GUC_H+ M7W_@2_\ C6910!I_\)/K'_06OO\ P)?_ !H_X2? 6/^@M??\ @2_^-9E% &G_M ,)/K'_06OO_)?_&C_ (2?6/\ H+7W_@2_^-9E% &G_P)/K'_$%K[_P) M?_&C_A)]8_Z"U]_X$O\ XUF44 :?_"3ZQ_T%K[_P)?\ QH_X2?6/^@M?? ^!+ M_P"-9E% &G_PD^L?]!:^_P# E_\ &C_A)]8_Z"U]_P"!+_XUF44 :?\ PD^L M?]!:^_\ E_\:/\ A)]8_P"@M??^!+_XUF44 :?_ D^L?\ 06OO_E_\:/^ M$GUC_H+7W_@2_P#C6910!I_\)/K'_06OO_E_P#&C_A)]8_Z"U]_X$O_ (UF M44 :?_"3ZQ_T%K[_,"7_P :/^$GUC_H+7W_($O_C6910!I_P#"3ZQ_T%K[_M_P "7_QH_P"$GUC_*"U]_X$O_C6910!I_\ "3ZQ_P!!:^_\"7_QH_X2?6/^ M@M??^!+_ .-9E% &G_PD^L?]!:^_\"7_ ,:/^$GUC_H+7W_@2_\ C6910!I_M\)/K'_06OO\ P)?_ !H_X2? 6/^@M??\ @2_^-9E% &G_ ,)/K'_06OO_)? M_&C_ (2?6/\ H+7W_@2_^-9E% &G_P)/K'_$%K[_P)?_&C_A)]8_Z"U]_X M$O\ XUF44 :?_"3ZQ_T%K[_P)?\ QH_X2?6/^@M?? ^!+_P"-9E% &G_PD^L? M]!:^_P# E_\ &C_A)]8_Z"U]_P"!+_XUF44 :?\ PD^L?]!:^_\ E_\:/\ MA)]8_P"@M??^!+_XUF44 :?_ D^L?\ 06OO_E_\:/^$GUC_H+7W_@2_P#C M6910!I_\)/K'_06OO_E_P#&C_A)]8_Z"U]_X$O_ (UF44 :?_"3ZQ_T%K[_M_,"7_P :/^$GUC_H+7W_ ($O_C6910!I_P#"3ZQ_T%K[_P "7_QH_P"$GUC_M *"U]_X$O_C6910!I_\ "3ZQ_P!!:^_\"7_QH_X2?6/^@M??^!+_ .-9E% & MG_PD^L?]!:^_\"7_ ,:/^$GUC_H+7W_@2_\ C6910!I_\)/K'_06OO\ P)?_ M !H_X2?6/^@M??\ @2_^-9E% &G_ ,)/K'_06OO_)?_&C_ (2?6/\ H+7W M_@2_^-9E% &G_P)/K'_$%K[_P)?_&C_A)]8_Z"U]_X$O\ XUF44 :?_"3Z MQ_T%K[_P)?\ QH_X2?6/^@M??^!+_P"-9E% &G_PD^L?]!:^_P# E_\ &C_A M)]8_Z"U]_P"!+_XUF44 :?\ PD^L?]!:^_\ E_\:/\ A)]8_P"@M??^!+_X MUF44 :?_ D^L?\ 06OO_E_\:/^$GUC_H+7W_@2_P#C6910!I_\)/K'_06O MO_ E_P#&C_A)]8_Z"U]_X$O_ (UF44 :?_"3ZQ_T%K[_,"7_P :/^$GUC_H M+7W_ ($O_C6910!I_P#"3ZQ_T%K[_P "7_QH_P"$GUC_*"U]_X$O_C6910! MI_\ "3ZQ_P!!:^_\"7_QH_X2?6/^@M??^!+_ .-9E% &G_PD^L?]!:^_\"7_ M ,:/^$GUC_H+7W_@2_\ C6910!I_\)/K'_06OO\ P)?_ !H_X2?6/^@M??\ M@2_^-9E% &G_ ,)/K'_06OO_)?_&C_ (2?6/\ H+7W_@2_^-9E% &G_P) M/K'_$%K[_P)?_&C_A)]8_Z"U]_X$O\ XUF44 :?_"3ZQ_T%K[_P)?\ QH_X M2?6/^@M??^!+_P"-9E% &G_PD^L?]!:^_P# E_\ &C_A)]8_Z"U]_P"!+_XU MF44 :?\ PD^L?]!:^_\ E_\:/\ A)]8_P"@M??^!+_XUF44 :?_ D^L?\ M06OO_ E_\:/^$GUC_H+7W_@2_P#C6910!I_\)/K'_06OO_E_P#&C_A)]8_Z M"U]_X$O_ (UF44 :?_"3ZQ_T%K[_,"7_P :/^$GUC_H+7W_ ($O_C6910!I M_P#"3ZQ_T%K[_P "7_QH_P"$GUC_*"U]_X$O_C6910!I_\ "3ZQ_P!!:^_\ M"7_QH_X2?6/^@M?? ^!+_ .-9E% &G_PD^L?]!:^_\"7_ ,:/^$GUC_H+7W_@ M2_\ C6910!I_\)/K'_06OO\ P)?_ !H_X2?6/^@M??\ @2_^-9E% &G_ ,)/ MK'_06OO_)?_&C_ (2?6/\ H+7W_@2_^-9E% &G_P)/K'_$%K[_P)?_&C M_A)]8_Z"U]_X$O\ XUF44 :?_"3ZQ_T%K[_P)?\ QH_X2?6/^@M??^!+_P"- M9E% &G_PD^L?]!:^_P# E_\ &C_A)]8_Z"U]_P"!+_XUF44 :?\ PD^L?]!: M^_\ E_\:/\ A)]8_P"@M??^!+_XUF44 :?_ D^L?\ 06OO_E_\:/^$GUC M_H+7W_@2_P#C6910!I_\)/K'_06OO_E_P#&C_A)]8_Z"U]_X$O_ (UF44 : M?_"3ZQ_T%K[_,"7_P :/^$GUC_H+7W_ ($O_C6910!I_P#"3ZQ_T%K[_P "7_QH_P"$GUC_*"U]_X$O_C6910!I_\ "3ZQ_P!!:^_\"7_QH_X2?6/^@M?? M^!+_ .-9E% &G_PD^L?]!:^_\"7_ ,:/^$GUC_H+7W_@2_\ C6910!I_\)/K M'_06OO\ P)?_ !H_X2?6/^@M??\ @2_^-9E% &G_ ,)/K'_06OO_)?_&C_ M (2?6/\ H+7W_@2_^-9E% &G_P) M/K'_$%K[_P)?_&C_A)]8_Z"U]_X$O\ XUF44 :?_"3ZQ_T%K[_P)?\ QH_X2?6/^@M??^!+_P"- M9E% &G_PD^L?]!:^_P# E_\ &C_A)]8_Z"U]_P"!+_XUF44 :?\ PD^L?]!: M^_\ E_\:/\ A)]8_P"@M??^!+_XUF44 :?_ D^L?\ 06OO_E_\:/^$GUC

^*/^ADU?_P. ME_\ BJ/^$_\ %'_0R:O_ .!TO_Q5%% ! P) P"*/^ADU?\ \#I?_BJ/^$_\ M4?\ 0R:O_P"!TO\ \5110 ?\) XH_P"ADU?_ ,#I?_BJ/^$_\4?]#)J__@=+ M_P#%444 ' "? ^*/^ADU?_P #I?\ XJC_ (3_ ,4?]#)J_P#X'2__ !5%% !_ MPG_BC_H9-7_\#I?_ (JC_A/_ !1_T,FK_P#@=+_\5110 ?\ "?\ BC_H9-7_ M / Z7_XJC_A/_%'_ $,FK_\ @=+_ /%444 ' "? ^*/\ H9-7_P# Z7_XJC_A M/_%'_0R:O_X'2_\ Q5%% !_PG_BC_H9-7_\ Z7_ .*H_P"$_P#%'_0R:O\ M^!TO_P 5110 ?\) XH_Z&35__ Z7_P"*H_X3_P 4?]#)J_\ X'2__%444 '_ M G_ (H_Z&35_P#P.E_^*H_X3_Q1_P!#)J__ ('2_P#Q5%% !_PG_BC_ *&3 M5_\ P.E_^*H_X3_Q1_T,FK_^!TO_ ,5110 ?\) XH_Z&35__ .E_P#BJ/\ 5A/\ Q1_T,FK_ /@=+_\ %444 ?_9 end EX-101.SCH 34 qipt-20240930.xsd EX-101.SCH 995200100 - Statement - CONSOLIDATED STATEMENTS OF FINANCIAL POSITION link:presentationLink link:calculationLink link:definitionLink 995200200 - Statement - CONSOLIDATED STATEMENTS OF INCOME (LOSS) link:presentationLink link:calculationLink link:definitionLink 995200400 - Statement - CONSOLIDATED STATEMENTS OF CASH FLOWS link:presentationLink link:calculationLink link:definitionLink 99940302 - Disclosure - Acquisitions of and investment in businesses - Fair value of the acquired assets and liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 99940401 - Disclosure - Prepaid and other current assets (Details) link:presentationLink link:calculationLink link:definitionLink 99940501 - Disclosure - Property, equipment, and right-of-use assets (Details) link:presentationLink link:calculationLink link:definitionLink 99940602 - Disclosure - Goodwill and intangible assets - Summary of intangible assets (Details) link:presentationLink link:calculationLink link:definitionLink 99940603 - Disclosure - Goodwill and intangible assets - Schedule of annual amortization of intangible asset (Details) link:presentationLink link:calculationLink link:definitionLink 99940701 - Disclosure - Accounts payable and accrued liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 99940902 - Disclosure - Long-term debt and lease liabilities - Summary of the balances on the Facility (Details) link:presentationLink link:calculationLink link:definitionLink 40902 - Disclosure - Long-term debt and lease liabilities - Summary of the balances on the Facility (Details) Calc2 link:presentationLink link:calculationLink link:definitionLink 99940903 - Disclosure - Long-term debt and lease liabilities - Future repayments (Details) link:presentationLink link:calculationLink link:definitionLink 99940907 - Disclosure - Long-term debt and lease liabilities - Future payments pursuant to lease liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 40907 - Disclosure - Long-term debt and lease liabilities - Future payments pursuant to lease liabilities (Details) Calc2 link:presentationLink link:calculationLink link:definitionLink 99940908 - Disclosure - Long-term debt and lease liabilities - Components of finance lease expense and other information relating to leases (Details) link:presentationLink link:calculationLink link:definitionLink 99941201 - Disclosure - Operating expenses (Details) link:presentationLink link:calculationLink link:definitionLink 99941301 - Disclosure - Income taxes - Income before taxes (Details) link:presentationLink link:calculationLink link:definitionLink 99941302 - Disclosure - Income taxes - Income tax provision (benefit) (Details) link:presentationLink link:calculationLink link:definitionLink 99941303 - Disclosure - Income taxes - Reconciliation of US federal statutory rate to its effective tax rate (Details) link:presentationLink link:calculationLink link:definitionLink 99941304 - Disclosure - Income taxes - Company's deferred tax assets (liabilities) (Details) link:presentationLink link:calculationLink link:definitionLink 995200300 - Statement - CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY link:presentationLink link:calculationLink link:definitionLink 99930303 - Disclosure - Acquisitions of and investment in businesses (Tables) link:presentationLink link:calculationLink link:definitionLink 99940202 - Disclosure - Basis of Presentation and summary of significant accounting policies - Property, equipment, and right-of-use assets (Details) link:presentationLink link:calculationLink link:definitionLink 99940203 - Disclosure - Basis of Presentation and summary of significant accounting policies - Intangible assets (Details) link:presentationLink link:calculationLink link:definitionLink 99940204 - Disclosure - Basis of Presentation and summary of significant accounting policies - Equity method investee (Details) link:presentationLink link:calculationLink link:definitionLink 99940205 - Disclosure - Basis of Presentation and summary of significant accounting policies - Leases (Details) link:presentationLink link:calculationLink link:definitionLink 99940301 - Disclosure - Acquisitions of and investment in businesses (Details) link:presentationLink link:calculationLink link:definitionLink 99940502 - Disclosure - Property, equipment, and right-of-use assets - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 99940601 - Disclosure - Goodwill and intangible assets - Goodwill continuity (Details) link:presentationLink link:calculationLink link:definitionLink 99940901 - Disclosure - Long-term debt and lease liabilities - Senior credit facility (Details) link:presentationLink link:calculationLink link:definitionLink 99940904 - Disclosure - Long-term debt and lease liabilities - Equipment Loans (Details) link:presentationLink link:calculationLink link:definitionLink 99940905 - Disclosure - Long-term debt and lease liabilities - Activity in equipment loans (Details) link:presentationLink link:calculationLink link:definitionLink 99940909 - Disclosure - Long-term debt and lease liabilities - SBA Loan (Details) link:presentationLink link:calculationLink link:definitionLink 99941002 - Disclosure - Shareholders' Equity - Employee, Director and Consultant Options (Details) link:presentationLink link:calculationLink link:definitionLink 99941003 - Disclosure - Shareholders' Equity - Stock Option Activity (Details) link:presentationLink link:calculationLink link:definitionLink 99941004 - Disclosure - Shareholders' Equity - Option Valuation Assumptions (Details) link:presentationLink link:calculationLink link:definitionLink 99941005 - Disclosure - Shareholders' Equity - Restricted Stock Units (Details) link:presentationLink link:calculationLink link:definitionLink 99941006 - Disclosure - Shareholders' Equity - Restricted Stock Unit Activity (Details) link:presentationLink link:calculationLink link:definitionLink 99941007 - Disclosure - Shareholders' Equity - Stock-based compensation expense (Details) link:presentationLink link:calculationLink link:definitionLink 99941306 - Disclosure - Income taxes (Details) link:presentationLink link:calculationLink link:definitionLink 99941401 - Disclosure - Related party transactions (Details) link:presentationLink link:calculationLink link:definitionLink 995200090 - Document - Document and Entity Information link:presentationLink link:calculationLink link:definitionLink 995200105 - Statement - CONSOLIDATED STATEMENTS OF FINANCIAL POSITION (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 995200305 - Statement - CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 995210101 - Disclosure - Nature of operations link:presentationLink link:calculationLink link:definitionLink 995210201 - Disclosure - Basis of Presentation and summary of significant accounting policies link:presentationLink link:calculationLink link:definitionLink 995210301 - Disclosure - Acquisitions of and investment in businesses link:presentationLink link:calculationLink link:definitionLink 995210401 - Disclosure - Prepaid and other current assets link:presentationLink link:calculationLink link:definitionLink 995210501 - Disclosure - Property, equipment, and right-of-use assets link:presentationLink link:calculationLink link:definitionLink 995210601 - Disclosure - Goodwill and intangible assets link:presentationLink link:calculationLink link:definitionLink 995210701 - Disclosure - Accounts payable and accrued liabilities link:presentationLink link:calculationLink link:definitionLink 995210801 - Disclosure - Deferred revenue link:presentationLink link:calculationLink link:definitionLink 995210901 - Disclosure - Long-term debt and lease liabilities link:presentationLink link:calculationLink link:definitionLink 995211001 - Disclosure - Shareholders' Equity link:presentationLink link:calculationLink link:definitionLink 995211101 - Disclosure - Commitments and Contingencies link:presentationLink link:calculationLink link:definitionLink 995211201 - Disclosure - Operating expenses link:presentationLink link:calculationLink link:definitionLink 995211301 - Disclosure - Income taxes link:presentationLink link:calculationLink link:definitionLink 995211401 - Disclosure - Related party transactions link:presentationLink link:calculationLink link:definitionLink 99920202 - Disclosure - Basis of Presentation and summary of significant accounting policies (Policies) link:presentationLink link:calculationLink link:definitionLink 99930203 - Disclosure - Basis of Presentation and summary of significant accounting policies (Tables) link:presentationLink link:calculationLink link:definitionLink 99930403 - Disclosure - Prepaid and other current assets (Tables) link:presentationLink link:calculationLink link:definitionLink 99930503 - Disclosure - Property, equipment, and right-of-use assets (Tables) link:presentationLink link:calculationLink link:definitionLink 99930603 - Disclosure - Goodwill and intangible assets (Tables) link:presentationLink link:calculationLink link:definitionLink 99930703 - Disclosure - Accounts payable and accrued liabilities (Tables) link:presentationLink link:calculationLink link:definitionLink 99930803 - Disclosure - Deferred revenue (Tables) link:presentationLink link:calculationLink link:definitionLink 99930903 - Disclosure - Long-term debt and lease liabilities (Tables) link:presentationLink link:calculationLink link:definitionLink 99931003 - Disclosure - Shareholders' Equity (Tables) link:presentationLink link:calculationLink link:definitionLink 99931203 - Disclosure - Operating expenses (Tables) link:presentationLink link:calculationLink link:definitionLink 99931303 - Disclosure - Income taxes (Tables) link:presentationLink link:calculationLink link:definitionLink 99940101 - Disclosure - Nature of operations (Details) link:presentationLink link:calculationLink link:definitionLink 99940201 - Disclosure - Basis of Presentation and summary of significant accounting policies (Details) link:presentationLink link:calculationLink link:definitionLink 99940303 - Disclosure - Acquisitions of and investment in businesses - Movement in Purchase Price Payable (Details) link:presentationLink link:calculationLink link:definitionLink 99940801 - Disclosure - Deferred revenue (Details) link:presentationLink link:calculationLink link:definitionLink 99940906 - Disclosure - Long-term debt and lease liabilities - Movement in lease liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 99941001 - Disclosure - Shareholders' Equity - Issuance of common shares (Details) link:presentationLink link:calculationLink link:definitionLink 99941305 - Disclosure - Income taxes - Valuation allowance activity (Details) link:presentationLink link:calculationLink link:definitionLink 99900 - Disclosure - Standard And Custom Axis Domain Defaults link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 35 qipt-20240930_cal.xml EX-101.CAL EX-101.DEF 36 qipt-20240930_def.xml EX-101.DEF EX-101.LAB 37 qipt-20240930_lab.xml EX-101.LAB Document and Entity Information [Abstract] Document Type Document Annual Report Document Period End Date Document Transition Report Securities Act File Number Entity Registrant Name Entity Address, Address Line One Entity Address, City or Town Entity Address, State or Province Entity Address, Postal Zip Code City Area Code Local Phone Number Entity Tax Identification Number Entity Incorporation, State or Country Code Title of 12(b) Security Trading Symbol Security Exchange Name Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Emerging Growth Company Entity Small Business Entity Ex Transition Period ICFR Auditor Attestation Flag Document Financial Statement Error Correction [Flag] Entity Shell Company Entity Public Float Entity Common Stock, Shares Outstanding Entity Central Index Key Current Fiscal Year End Date Document Fiscal Year Focus Document Fiscal Period Focus Amendment Flag Auditor Name Auditor Location Auditor Firm ID CONSOLIDATED STATEMENTS OF FINANCIAL POSITION Assets [Abstract] ASSETS Assets, Current [Abstract] Current assets Cash and Cash Equivalents, at Carrying Value Cash Accounts Receivable, after Allowance for Credit Loss, Current Accounts receivable, net Inventory, Net Inventory Prepaid Expense and Other Assets, Current Prepaid and other current assets Total Assets, Current Total current assets Assets, Noncurrent [Abstract] Long-term assets Property, Plant and Equipment, Net Property and equipment, net Property and equipment, net Amount, after accumulated amortization, of right-of-use asset from operating and finance lease. Lease, Right-of-Use Asset, after Accumulated Amortization Right of use assets, net Right of use, net Goodwill Goodwill, Ending balance Goodwill, Beginning balance Goodwill Finite-Lived Intangible Assets, Net Intangible assets, net Total intangible assets, net Equity Method Investments Cumulative investments Equity method investment Other Assets, Noncurrent Other assets Assets, Noncurrent Total long-term assets Assets TOTAL ASSETS Liabilities and Equity [Abstract] LIABILITIES Liabilities, Current [Abstract] Current liabilities Accounts Payable and Accrued Liabilities, Current Accounts payable and accrued liabilities Total Secured Debt, Current Current portion of equipment loans Current portion, due during the year Present value of lessee's discounted obligation for lease payments from finance lease and operating lease, classified as current. Lease Liability, Current Current portion of lease liabilities Line of Credit, Current Current portion of senior credit facility Current portion Deferred Income, Current Deferred revenue Amount of liability recognized arising from purchase price payable in a business combination, expected to be settled within one year or the normal operating cycle, if longer. Business Combination, Purchase Price Payable, Liability, Current Balance, ending Balance, beginning Purchase price payable Liabilities, Current Total current liabilities Liabilities, Noncurrent [Abstract] Long-term liabilities Secured Long-Term Debt, Noncurrent Equipment loans Long-term portion, due during the year Present value of lessee's discounted obligation for lease payments from finance lease and operating lease, classified as noncurrent. Lease Liability Noncurrent Lease liabilities Derivative Liability, Noncurrent Derivative liability - interest rate swap Long-Term Line of Credit, Noncurrent Senior credit facility Long-term portion Deferred Income Tax Liabilities, Net Deferred income taxes Liabilities TOTAL LIABILITIES Equity, Attributable to Parent [Abstract] SHAREHOLDERS' EQUITY No definition available. Capital Stock [Abstract] Capital stock Preferred Stock, Value, Issued Preferred Shares, no par value, unlimited shares authorized, none issued and outstanding as of September 30, 2024 and 2023 Additional Paid in Capital Additional paid in-capital Retained Earnings (Accumulated Deficit) Accumulated deficit Equity, Attributable to Parent Ending Balance Beginning Balance TOTAL SHAREHOLDERS' EQUITY Liabilities and Equity TOTAL LIABILITIES AND EQUITY Common Stock, No Par Value Common shares, no par value Common Stock, Shares, Issued Common shares, shares issued Common Stock, Shares, Outstanding Common shares, shares outstanding Preferred Stock, No Par Value Preferred shares, no par value Preferred Stock, Shares Issued Preferred shares, shares issued Preferred Stock, Shares Outstanding Preferred shares, shares outstanding CONSOLIDATED STATEMENTS OF INCOME (LOSS) Revenues [Abstract] Revenue Operating Lease, Lease Income Rentals of medical equipment Revenue from Contract with Customer, Excluding Assessed Tax Sales of medical equipment and supplies Revenues Total revenues Cost of Goods and Services Sold Cost of inventory sold Generally recurring costs associated with normal day to day 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. Ordinary Operating Expenses Operating expenses Total operating expenses Operating Lease, Cost Right-of-use operating lease amortization and interest Depreciation Depreciation Amortization of Intangible Assets Amortization of intangible assets Share-Based Payment Arrangement, Expense Stock-based compensation Business Combination, Acquisition Related Costs Acquisition-related costs Gain (Loss) on Disposition of Property Plant Equipment, Excluding Oil and Gas Property and Timber Property Gain on disposals of property and equipment Operating Income (Loss) Operating income Interest Expense, Nonoperating Interest expense Investment Income, Interest Interest income Gain (Loss) on Extinguishment of Debt Loss on extinguishment of debt Loss on extinguishment of debt Gain (Loss), Foreign Currency Transaction, before Tax Gain on foreign currency transactions Income (Loss) from Equity Method Investments Share of loss in equity method investment Derivative, Gain (Loss) on Derivative, Net Change in fair value of derivative liability - interest rate swap Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Loss before taxes Income Tax Expense (Benefit) Provision for income taxes Provision for income taxes Net loss Net loss Earnings Per Share [Abstract] Net income (loss) per share (Note 15) Earnings Per Share, Basic Basic loss per share Earnings Per Share, Diluted Diluted loss per share Weighted Average Number of Shares Outstanding Reconciliation [Abstract] Weighted average number of common shares outstanding: Weighted Average Number of Shares Outstanding, Basic Basic Weighted Average Number of Shares Outstanding, Diluted Diluted CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY Statement [Table] Equity Components [Axis] Equity Component [Domain] Common Stock [Member] Number of Shares Additional Paid-in Capital [Member] Additional Paid-In Capital Retained Earnings [Member] Accumulated Deficit Statement [Line Items] CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY Increase (Decrease) in Stockholders' Equity [Roll Forward] Changes in Shareholder's Equity Shares, Issued Ending Balance (in shares) Beginning Balance (in shares) Stock Issued During Period, Value, Acquisitions Acquisition of Great Elm Stock Issued During Period, Shares, Acquisitions Acquisition of Great Elm (in shares) Stock Issued During Period, Value, New Issues Issuance of shares, net of issuance costs Stock Issued During Period, Shares, New Issues Issuance of shares, net of issuance costs (in shares) Number of shares issued Restricted Stock, Value, Shares Issued Net of Tax Withholdings Settlement of restricted stock units Restricted Stock, Shares Issued Net of Shares for Tax Withholdings Settlement of restricted stock units (in shares) Stock Issued During Period, Value, Stock Options Exercised Stock options exercised Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period Exercised Stock options exercised (in shares) APIC, Share-Based Payment Arrangement, Increase for Cost Recognition Stock-based compensation Adjustments to Additional Paid in Capital, Stock Issued, Issuance Costs Issuance of shares, issuance costs CONSOLIDATED STATEMENTS OF CASH FLOWS Net Cash Provided by (Used in) Operating Activities [Abstract] Operating activities Net Income (Loss), Including Portion Attributable to Noncontrolling Interest Net loss Adjustments to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities [Abstract] Adjustments to reconcile net loss to net cash provided by operating activities: Depreciation, Depletion and Amortization Depreciation and amortization Share-Based Payment Arrangement, Noncash Expense Stock-based compensation Gain (Loss) on Disposition of Property Plant Equipment Gain on disposals of property and equipment Amount of amortization expense attributable to debt issuance costs and amount recognized for the passage of time, for purchase price payable liabilities, that have been discounted to their net present values. Amortization Of Debt Issuance Costs And Accretion Of Purchase Price Payable Liability In Acquisitions Amortization of financing costs and accretion of purchase price payable Foreign Currency Transaction Gain, before Tax Gain on foreign currency transactions Deferred Income Tax Expense (Benefit) Deferred income taxes Total Operating Lease, Payments Payments of operating leases, including interest Amount of increase (decrease) in the value of a purchase consideration payable liability, including, but not limited to, differences arising upon settlement and adjustments. Business Combination, Purchase Price Payable, Adjustments To The Amount Of Liability Adjustments to purchase price payable Increase (Decrease) in Operating Capital [Abstract] Change in working capital, net of acquisitions: Increase (Decrease) in Accounts Receivable Net increase in accounts receivable Increase (Decrease) in Inventories Net increase in inventory Increase (Decrease) in Prepaid Expense and Other Assets Net increase in prepaid and other current assets Increase (Decrease) in Deferred Revenue Net (decrease) increase in deferred revenue Increase (Decrease) in Accounts Payable and Accrued Liabilities Net increase in accounts payables and accrued liabilities Net Cash Provided by (Used in) Operating Activities Net cash flow provided by operating activities Net Cash Provided by (Used in) Investing Activities [Abstract] Investing activities Payments to Acquire Property, Plant, and Equipment Purchase of property and equipment Balance of equipment value paid in cash Proceeds from Sale of Property, Plant, and Equipment Cash proceeds from sale of property and equipment Payments to Acquire Businesses, Net of Cash Acquired Cash paid for acquisitions, net of cash acquired Net Cash Provided by (Used in) Investing Activities Net cash flow used in investing activities Net Cash Provided by (Used in) Financing Activities [Abstract] Financing activities The cash outflow for repayments of equipment loans and small business administration loans. Repayments of Equipment Loans and SBA Loan Repayments of equipment loans and SBA loan Finance Lease, Principal Payments Repayments of finance leases Proceeds from Issuance of Senior Long-Term Debt Issuance of delayed-draw term loan under senior credit facility Repayments of Senior Debt Repayments of senior credit facility Proceeds from Long-Term Lines of Credit Borrowings on the revolving credit facility Repayments of Long-Term Lines of Credit Repayments on the revolving credit facility Payments of Debt Issuance Costs Issuance costs relating to credit facility Proceeds from Issuance of Common Stock Issuance of shares, net of issuance costs Proceeds from issuance of common stock Payment, Tax Withholding, Share-Based Payment Arrangement Settlement of restricted stock units Payments for tax withholding for share based compensation Proceeds from Stock Options Exercised Proceeds from exercise of stock options Amount of cash outflow, made after acquisition date of business combination, to settle purchase consideration payable up to amount recognized at acquisition date, including, but not limited to, measurement period adjustment and less amount paid soon after acquisition date. Payments For Purchase Price Payable, Financing Activities Payments of purchase price payable Net Cash Provided by (Used in) Financing Activities Net cash flow (used in) provided by financing activities Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect Net increase (decrease) in cash Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Effect of exchange rate changes on cash held in foreign currencies Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Cash, end of year Cash, beginning of year Supplemental Cash Flow Information [Abstract] Supplemental cash flow information Interest Paid, Excluding Capitalized Interest, Operating Activities Cash paid for interest Income Taxes Paid, Net Cash paid for income taxes Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Operating lease additions Loans Assumed Equipment loan additions Right-of-Use Asset Obtained in Exchange for Finance Lease Liability Finance lease additions Capital Expenditures Incurred but Not yet Paid Purchases of property and equipment in ending accounts payable Nature of operations Nature of Operations [Text Block] Nature of operations Basis of Presentation and summary of significant accounting policies Basis of Presentation and Significant Accounting Policies [Text Block] Basis of Presentation and summary of significant accounting policies Acquisitions of and investment in businesses Business Combination Disclosure [Text Block] Acquisitions of and investment in businesses Prepaid and other current assets The entire disclosure for prepaid expenses other current assets. Prepaid Expenses and Other Assets, Current [Text Block] Prepaid and other current assets Property, equipment, and right-of-use assets Disclosure of amount, after accumulated depreciation and amortization, of property, plant, and equipment and finance lease right-of-use asset. Property, Plant, and Equipment and Finance Lease Right-of-Use Asset, after Accumulated Depreciation and Amortization [Text Block] Property, equipment, and right-of-use assets Goodwill and intangible assets Goodwill and Intangible Assets Disclosure [Text Block] Goodwill and intangible assets Accounts payable and accrued liabilities Accounts Payable and Accrued Liabilities Disclosure [Text Block] Accounts payable and accrued liabilities Deferred revenue The entire disclosure for deferred revenues at the end of the reporting period, and description and amounts of significant changes that occurred during the reporting period. Deferred revenue is a liability as of the balance sheet date related to a revenue producing activity for which revenue has not yet been recognized. Generally, an entity records deferred revenue when it receives consideration from a customer before achieving certain criteria that must be met for revenue to be recognized in conformity with GAAP. Deferred Revenues Disclosure [Text Block] Deferred revenue No definition available. Long-term debt and lease liabilities The entire disclosure for information about debt and lease obligations. Debt And Lease Liabilities [Text Block] Long-term debt and lease liabilities Shareholders' Equity Shareholders' Equity and Share-Based Payments [Text Block] Shareholders' Equity Commitments and Contingencies Commitments and Contingencies Disclosure [Text Block] Commitments and Contingencies Operating expenses The entire disclosure for operating expense items. Operating Expense [Text Block] Operating expenses Income taxes Income Tax Disclosure [Text Block] Income taxes Related party transactions Related Party Transactions Disclosure [Text Block] Related party transactions Basis of Accounting, Policy [Policy Text Block] Basis of accounting Disclosure of accounting policy for basis of measurement used to prepare the financial statements. Basis Of Measurement, Policy [Policy Text Block] Basis of measurement Consolidation, Policy [Policy Text Block] Principles of consolidation Use of Estimates, Policy [Policy Text Block] Use of estimates Accounts Receivable [Policy Text Block] Accounts receivable Inventory, Policy [Policy Text Block] Inventory Disclosure of accounting policy of property, plant, and equipment, finance lease right-of-use asset and operating lease right-of-use asset. Property, Plant, And Equipment, Finance Lease Right-of-Use Asset, And Operating Lease Right-of-Use Asset Policy [Policy Text Block] Property, equipment, and right-of-use assets Intangible Assets, Finite-Lived, Policy [Policy Text Block] Intangible assets Goodwill and Intangible Assets, Goodwill, Policy [Policy Text Block] Goodwill impairment Equity Method Investments [Policy Text Block] Equity method investee Foreign Currency Transactions and Translations Policy [Policy Text Block] Foreign currency transactions Revenue [Policy Text Block] Revenue recognition Share-Based Payment Arrangement [Policy Text Block] Stock-based compensation Fair Value Measurement, Policy [Policy Text Block] Fair value measurement Earnings Per Share, Policy [Policy Text Block] Loss per share Lessee, Leases [Policy Text Block] Leases Income Tax, Policy [Policy Text Block] Income taxes Business Combinations Policy [Policy Text Block] Business combinations Concentration Risk, Credit Risk, Policy [Policy Text Block] Financial instruments concentration of credit risk Derivatives, Policy [Policy Text Block] Derivatives financial instruments New Accounting Pronouncements, Policy [Policy Text Block] Recently adopted and issued accounting pronouncements Tabular disclosure for consolidated entities as at the reporting dates. Schedule Of Consolidated Entities [Table Text Block] Schedule of consolidated entities Tabular disclosure of property, equipment and right-of-use assets and its estimated useful lives. Schedule of Property, Plant and Equipment, Useful Life [Table Text Block] Schedule of estimated useful lives of the assets Tabular disclosure of finite-lived intangible assets useful lives. Schedule Of Finite Lived Intangible Assets, Useful Life [Table Text Block] Schedule of useful life of finite-lived intangible assets Schedule of Business Acquisitions, by Acquisition [Table] Business Acquisition [Axis] Business Acquisition, Acquiree [Domain] Represents information pertaining to Great Elm Healthcare, LLC. Great Elm Healthcare, LLC [Member] Great Elm Healthcare, LLC Represents information pertaining to Southern Pharmaceutical Corporation. Southern Pharmaceutical Corporation [Member] Southern Pharmaceutical Corporation Business Acquisition [Line Items] Goodwill continuity Schedule of Recognized Identified Assets Acquired and Liabilities Assumed [Table Text Block] Schedule of fair value of the acquired assets and liabilities Tabular disclosure of movement in purchase price payable in business combination. Schedule of Movement in Purchase Price Payable, Business Combination [Table Text Block] Schedule of movement in Purchase Price Payable Tabular disclosure of the carrying amounts of prepaid expenses and other current assets. Schedule of Prepaid Expenses and Other Current Assets [Table Text Block] Schedule of prepaid and other current assets Tabular disclosure of amount, after accumulated depreciation and amortization, of property, plant, and equipment and finance lease right-of-use asset. Property, Plant, and Equipment and Finance Lease Right-of-Use Asset, after Accumulated Depreciation and Amortization [Table Text Block] Schedule of property, equipment, and right-of-use assets Schedule of Goodwill [Table Text Block] Schedule of activity in goodwill Schedule of Finite-Lived Intangible Assets [Table Text Block] Schedule of intangible assets Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block]Schedule of annual amortization of intangible asset Schedule of Accounts Payable and Accrued Liabilities [Table Text Block]Schedule of accounts payable and accrued liabilities Deferred Income [Table Text Block]Schedule of deferred revenue arrangements Schedule of Line of Credit Facilities [Table Text Block]Summary of the balances on the Facility Schedule of Maturities of Long-Term Debt [Table Text Block]Schedule future repayments of the Facility Tabular disclosure of activities in secured debt during the period.Schedule of Activity In Secured Debt [Table Text Block]Schedule of activity in equipment loans Tabular disclosure of movement in operating and finance lease liabilities during the period.Schedule of Movement In Lease Liabilities [Table Text Block]Schedule of movement in lease liabilities Tabular disclosure of undiscounted cash flows of lessee's lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to lease liability recognized in statement of financial position.Lessee, Operating And Finance Lease Liability, to be Paid, Maturity [Table Text Block]Schedule of future payments pursuant to lease liabilities Lease, Cost [Table Text Block]Schedule of components of finance lease expense and other information relating to leases Share-Based Payment Arrangement, Option, Activity [Table Text Block]Schedule of stock option activity Schedule of Share-Based Payment Award, Stock Options, Valuation Assumptions [Table Text Block]Schedule of assumptions used in valuation of stock options Share-Based Payment Arrangement, Restricted Stock Unit, Activity [Table

Text Block]Schedule of restricted stock units activity Share-Based Payment Arrangement, Expensed and Capitalized, Amount [Table Text Block]Schedule of stock-based compensation expense Tabular disclosure of the components of operating expenses that may include 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.Schedule of Operating Expense [Table Text Block]Schedule of operating expenses Schedule of Income before Income Tax, Domestic and Foreign [Table Text Block]Schedule of the company's US and foreign income before taxes Schedule of Components of Income Tax Expense (Benefit) [Table Text Block]Schedule of income tax provision (benefit) Schedule of Effective Income Tax Rate Reconciliation [Table Text Block]Schedule of reconciliation of the Company's income taxes calculated at the US federal statutory rate to its effective tax rate Schedule of Deferred Tax Assets and Liabilities [Table Text Block]Schedule of deferred tax assets (liabilities) Summary of Valuation Allowance [Table Text Block]Schedule of valuation allowance activity Number of Operating SegmentsNumber of business segments Goodwill, Impairment LossGoodwill impairment Period over which management has projected cash flows for assessment of cash generating units.Financial Forecast, Projected Cash Flow PeriodProjected cash flows period Contract with Customer, LiabilityContract liabilities Amount of transfers of assets measured on a recurring basis out of Level 1 of the fair value hierarchy into Level 2.Fair Value, Assets, Level 1 to Level 2 Transfers, Amount1Fair value assets, transfers from level 1 to 2 Amount of transfers of assets measured on a recurring basis out of Level 2 of the fair value hierarchy into Level 1.Fair Value, Assets, Level 2 to Level 1 Transfers, Amount1Fair value assets, transfers from level 2 to 1 Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Transfers, NetFair value assets, transfers into or out of level 3 Amount of transfers of liabilities measured on a recurring basis out of Level 1 of the fair value hierarchy into Level 2.Fair Value, Liabilities, Level 1 to Level 2 Transfers, Amount1Fair value liabilities, transfers from level 1 to 2 Property, Plant and Equipment [Table] Long-Lived Tangible Asset [Axis] Long-Lived Tangible Asset [Domain] Equipment [Member]Rental equipment Represents the information pertaining to Right-of-use real estate.Right of Use Real Estate [Member]Right-of-use real estate Represents the information pertaining to Right-of-use vehicles.Right of Use Vehicles [Member]Right-of-use vehicles Vehicles [Member]Vehicles Leasehold Improvements [Member]Leasehold Improvements Building [Member]Buildings Office Equipment [Member]Office and technology equipment Statistical Measurement [Axis] Statistical Measurement [Domain] Maximum [Member]MaximumMaximum Minimum [Member]MinimumMinimum Property, Plant and Equipment [Line Items]Property, equipment, and right-of-use assets Useful life of long lived, physical assets and right of use assets used in the normal conduct of business and not intended for resale, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment.Property, Plant, And Equipment, Finance Lease Right-of-Use Asset, And Operating Lease Right-of-Use Asset, Useful LifeEstimated Useful Life Intangible Asset, Finite-Lived [Table] Finite-Lived Intangible Assets by Major Class [Axis] Finite-Lived Intangible Assets, Major Class Name [Domain] Customer Relationships [Member]Customer relationships Customer Contracts [Member]Customer contracts Trade Names [Member]Trade names Noncompete Agreements [Member]Non-compete agreements Finite-Lived Intangible Assets [Line Items]Summary of intangible assets Finite-Lived Intangible Asset, Useful LifeEstimated useful lives Equity Method Investment [Table] Investment, Name [Axis] Investment, Name [Domain] Represents information pertaining to DME Scripts LLC.DME Scripts LLC [Member]DMEScripts, LLC Schedule of Equity Method Investments [Line Items]Equity method investee Equity Ownership, Excluding Consolidated Entity and Equity Method Investee, PercentagePercentage of equity interest acquired Payments to Acquire Equity Method InvestmentsPayments to acquire equity interest Disclosure of information about leases.Lease, Description [Table] 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.Lease, Description [Line Items]Leases Lessee, Operating Lease, Term of ContractOperating lease real estate term Lessee, Finance Lease, Term of ContractFinance lease vehicles term Number of States in which Entity OperatesNumber of states in which operations are based Business Combination, Consideration TransferredTotal purchase priceConsideration paid or payable Payments to Acquire Businesses, GrossPurchase price in cashCash paid at closing Business Acquisition, Equity Interest Issued or Issuable, Number of SharesShares issued in business combination Business Acquisition, Share PricePrice per share Business Combination, Consideration Transferred, Equity Interests Issued and IssuablePurchase price in Quipt common sharesEquity issued at closing Cash Acquired from AcquisitionCash acquiredCash acquired Amount of cash inflow from working capital adjustment in a business combination.Proceeds from Working Capital AdjustmentCash received from working capital adjustmentCash received from working capital adjustment Business Acquisition, Pro Forma RevenuePro forma revenues Business Acquisition, Pro Forma Net Income (Loss)Pro forma net income Amount of cash outflow from holdbacks paid during the year in a business combination.Payments of Holdback, Business CombinationHoldbacks paid during the yearCash to be paid after closing, included in purchase price payable Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, ReceivablesAccounts receivable Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, InventoryInventory Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Prepaid Expense and Other AssetsPrepaid and other current assets The amount of property, plant, and equipment and right-of-use assets recognized as of the acquisition date.Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Property, Plant, and Equipment and Right-of-Use AssetProperty, equipment, and right of use assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived IntangiblesIntangible asset Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Other Noncurrent AssetsOther assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Accounts PayableAccounts payable Amount of accrued liabilities assumed at the acquisition date.Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Accrued LiabilitiesAccrued liabilities Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Deferred RevenueDeferred revenue Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Long-Term DebtEquipment loans Business Combination, Recognized Identifiable Asset Acquired and Liability Assumed, Lease ObligationLease liabilities Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Deferred Tax LiabilitiesDeferred income taxes Business Combination, Recognized Identifiable Assets Acquired, Goodwill, and Liabilities Assumed, NetNet assets acquired A roll forward is a reconciliation of a concept from the beginning of a period to the end of a period.Purchase Price Payable [Roll Forward]Purchase price payable Amount of additions from acquisitions to purchase price payable in a business combination.Business Combination Purchase Price Payable Additions From AcquisitionsAddition from acquisitions Amount of accretion of interest to purchase price payable in a business combination.Business Combination Purchase Price Payable Accretion Of InterestAccretion of interest Amount of derecognition to purchase price payable in a business combination.Business Combination Purchase Price Payable DerecognitionDerecognition of purchase price payable Amount of payments made to purchase price payable liability in business combination during the period.Payments For Purchase Price Payable in Business CombinationPayments Vendor rebates are financial incentives provided by suppliers to their business customers as rewards for reaching specific purchasing targets or complying with agreed-upon terms.Vendor RebatesVendor rebates Prepaid InsurancePrepaid insurance Prepaid TaxesPrepaid income taxes Other Assets, CurrentOther Land [Member]Land Asset under Construction [Member]Projects in process Property, Plant and Equipment, GrossProperty and equipment, gross Accumulated Depreciation, Depletion and Amortization, Property, Plant, and EquipmentLess: accumulated depreciation Amount, before accumulated amortization of lessee's right to use underlying asset under operating and finance lease.Lease, Right-Of-Use Asset, Before Accumulated AmortizationRight of use, gross Amount of accumulated amortization of right-of-use asset from operating and finance lease.Lease, Right-of-Use Asset, Accumulated AmortizationLess: accumulated amortization Debt Instrument [Axis] Debt Instrument, Name [Domain] Secured Debt [Member]Equipment loans Property, Plant and Equipment, Transfers and ChangesRental equipment transferred from inventory Debt Instrument, Face AmountPrincipal amount of debt Goodwill [Table] Represents information pertaining to Great Elm.Great Elm [Member]Great Elm Represents information pertaining to Southern.Southern [Member]Southern Goodwill [Roll Forward]Activity in goodwill Goodwill, Subsequent Recognition of Deferred Tax AssetAdjustments Goodwill, Acquired During PeriodAcquisitions Schedule of Acquired Finite-Lived Intangible Asset by Major Class [Table] Finite-Lived Intangible Assets, GrossIntangible assets, gross Finite-Lived Intangible Assets, Accumulated AmortizationLess: accumulated amortization Finite-Lived Intangible Assets, Net, Amortization Expense, Fiscal Year Maturity [Abstract]Annual amortization of intangible assets Finite-Lived Intangible Asset, Expected Amortization, Year One2025 Finite-Lived Intangible Asset, Expected Amortization, Year Two2026 Finite-Lived Intangible Asset, Expected Amortization, Year Three2027 Finite-Lived Intangible Asset, Expected Amortization, Year Four2028 Finite-Lived Intangible Asset, Expected Amortization, Year Five2029 Finite-Lived Intangible Asset, Expected Amortization, after Year FiveThereafter Accounts Payable, CurrentAccounts payable Employee-related Liabilities, CurrentAccrued compensation Other Accounts Payable and Accrued LiabilitiesOther Deferred Income [Roll Forward]Activity for deferred revenue Deferred IncomeEnding balanceBeginning balance Deferred Income, AdditionAcquisitions The amount of increase from additions or decrease from revenue recognized reflecting from operations.Deferred Income, Increase (Decrease) From OperationsOperations Schedule of Long-Term Debt Instruments [Table] Credit Facility [Axis] Credit Facility [Domain] Represents information pertaining to Senior credit facility.Senior Credit Facility [Member]Senior credit facility Delayed Draw Term Loan (DDTL) [Member]Delayed-draw term loan Represents information pertaining to Term loan.Term Loan [Member]Term loan Revolving Credit Facility [Member]Revolving credit facility Represents information pertaining to Delayed Term loan and Term loan.Delayed Draw Term Loan And Term Loan [Member]Delayed Draw Term Loan and Term Loan Weighted Average [Member]Weighted average Derivative Instrument [Axis] Derivative Contract [Domain] Interest Rate Swap [Member]Interest rate swap Debt Instrument [Line Items]Long-term debt Line of Credit Facility, Maximum Borrowing CapacityBorrowing capacity Debt, Weighted Average Interest RateWeighted average interest rate Floor rate of the debt for the variable rate.Debt Instrument, Floor RateFloor rate Debt Instrument, Basis Spread on Variable RateSpread rate Debt Instrument, Variable Interest Rate, Type [Extensible Enumeration] Duration of repricing period of debt, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days.Debt Instrument, Repricing PeriodRepricing period Debt Instrument, Interest Rate, Stated PercentageInterest rate Derivative Liability, Notional AmountNotional amount Derivative, Variable Interest RateFixed SOFR rate Amount of reduction to interest expense of the borrowed funds.Debt instrument, Reduction Of Interest ExpenseReduction of interest expense Interest Expense, DebtInterest expense Amortization of Debt Issuance CostsAmortization of deferred financing costs Long-Term Debt, GrossTotal principal Debt Issuance Costs, NetDeferred financing costs Long-Term Line of CreditNet carrying value Long-Term Debt, Fiscal Year Maturity [Abstract]Long-Term Debt, Fiscal Year Maturity Long-Term Debt, Maturity, Year One2025 Long-Term Debt, Maturity, Year Two2026 Long-Term Debt, Maturity, Year Three2027 Long-Term DebtTotal Represents information pertaining to equipment loan.Equipment Loan [Member]Equipment Loan Represents number of installments for repayment of loan.Number Of Installments For RepaymentNumber of installments Incremental borrowing rate for funds borrowed, under the debt agreement.Debt Instrument, Incremental Borrowing RateIncremental borrowing rate Debt Instrument, Collateral AmountCarrying value of secured equipment Secured DebtEnding BalanceBeginning Balance Carrying value as of the balance sheet date of the portion of secured debt by assets of the borrower added during the year due to acquisitions.Secured Debt, Additions Due To AcquisitionsAcquisitions Carrying value as of the balance sheet date of the portion of secured debt added during the year due to operations.Secured Debt, Additions Due To OperationsOperations Repayments of Secured DebtRepayments Finance Lease, Liability [Abstract]Finance Finance Lease, LiabilityEnding balanceBeginning balanceLease liabilities Amount of finance lease liability additions during the period due to acquisitions.Finance Lease, Additions Due To AcquisitionsAcquisitions Amount of finance lease liability additions during the period due to operations.Finance Lease, Additions Due To OperationsOperations Finance Lease, Liability, Statement of Financial Position [Extensible Enumeration] Operating Lease, Liability [Abstract]Operating Operating Lease, LiabilityEnding balanceBeginning balanceLease liabilities Amount of operating lease liability additions during the period due to acquisitions.Operating Lease, Additions Due To AcquisitionsAcquisitions Amount of operating lease liability additions during the period due to operations.Operating Lease, Additions Due To OperationsOperations Amount of operating lease liability reduced during the period due to lease terminations.Operating Lease, Lease TerminationsLease terminations Amount of decrease in operating lease liability during the period due to lease repayments.Operating Lease, RepaymentsRepayments Operating Lease, Liability, Statement of Financial Position [Extensible Enumeration] Leases [Abstract]Total Present value of lessee's discounted obligation for lease payments.Lease LiabilityEnding balanceBeginning balanceLease liabilities Amount of lease liability additions during the period due to acquisitions.Lease Liability, Additions Due To AcquisitionsAcquisitions Amount of lease liability additions during the period due to operations.Lease Liability, Additions Due To OperationsOperations Amount of lease liability reduced during the period due to lease terminations.Lease Liability, Lease TerminationsLease terminations Amount of cash outflow from lease, excluding payments to bring another asset to condition and location necessary for its intended use.Lease, RepaymentsRepayments

Lessee, Operating Lease, Liability, to be Paid, Fiscal Year Maturity [Abstract]Operating Lessee, Operating Lease, Liability, to be Paid, Year One2025 Lessee, Operating Lease, Liability, to be Paid, Year Two2026 Lessee, Operating Lease, Liability, to be Paid, Year Three2027 Lessee, Operating Lease, Liability, to be Paid, Year Four2028 Lessee, Operating Lease, Liability, to be Paid, Year Five2029 Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in sixth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).Lessee, Operating Lease, Liability, to be Paid, Year Six2030 Amount of lessee's undiscounted obligation for lease payment for operating lease due after sixth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).Lessee, Operating Lease, Liability, to be Paid, after Year SixThereafter Lessee, Operating Lease, Liability, to be PaidGross lease payments Lessee, Operating Lease, Liability, Undiscounted Excess AmountLess amounts relating to interest Finance Lease, Liability, to be Paid, Fiscal Year Maturity [Abstract]Finance Finance Lease, Liability, to be Paid, Year One2025 Finance Lease, Liability, to be Paid, Year Two2026 Finance Lease, Liability, to be Paid, Year Three2027 Finance Lease, Liability, to be Paid, Year Four2028 Finance Lease, Liability, to be Paid, Year Five2029 Finance Lease, Liability, to be PaidGross lease payments Finance Lease, Liability, Undiscounted Excess AmountLess amounts relating to interest Lease Liabilities Payments Due AbstractTotal Amount of lessee's undiscounted obligation for lease payment for operating and financing lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).Lessee, Lease, Liability, to be Paid, Year One2025 Amount of lessee's undiscounted obligation for lease payment for operating lease and financing to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).Lessee, Lease, Liability, to be Paid, Year Two2026 Amount of lessee's undiscounted obligation for lease payment for operating and financing lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).Lessee, Lease, Liability, to be Paid, Year Three2027 Amount of lessee's undiscounted obligation for lease payment for operating and financing lease to be paid in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).Lessee, Lease, Liability, to be Paid, Year Four2028 Amount of lessee's undiscounted obligation for lease payment for operating and financing lease to be paid in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).Lessee, Lease, Liability, to be Paid, Year Five2029 Amount of lessee's undiscounted obligation for lease payment for operating and financing lease to be paid in sixth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).Lessee, Lease Liability, To Be Paid, Year Six2030 Amount of lessee's undiscounted obligation for lease payment for operating and financing lease due after sixth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach).Lessee, Lease Liability, To Be Paid, After Year SixThereafter Amount of lessee's undiscounted obligation for lease payment for operating lease and financing lease.Lessee, Lease Liability, to be PaidGross lease payments Amount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating and financing lease.Lessee, Lease, Liability, Undiscounted Excess AmountLess amounts relating to interest Finance Lease, Right-of-Use Asset, AmortizationFinance lease expense: Amortization of lease assets Finance Lease, Interest ExpenseFinance lease expense: Interest on lease liabilities Amount of lease cost recognized by lessee for finance lease contracts.Finance Lease, Cost, TotalTotal finance lease cost Operating Lease, Weighted Average Remaining Lease TermOperating leases, weighted average remaining lease term (in years) Finance Lease, Weighted Average Remaining Lease TermFinance leases, weighted average remaining lease term (in years) Operating Lease, Weighted Average Discount Rate, PercentOperating leases, weighted average discount rate (in percent) Finance Lease, Weighted Average Discount Rate, PercentFinance leases, weighted average discount rate (in percent) Represents information pertaining to SBA Loans.SBA Loan [Member]SBA Loan The number of classes of share capital outstanding.Number Of Classes Of Share CapitalNumber of class of common stock outstanding Amount of cash outflow for underwriting commissions paid related to stock issuance.Payments For Underwriting CommissionsPayment of underwriter commission Amount of cash outflow for other professional fees paid related to stock issuance.Payments For Other Professional FeesPayment of other professional fees Sale of Stock, Consideration Received on TransactionNet proceeds from issuance of common stock Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]Shareholders' EquityShareholders' Equity Share-Based Compensation Arrangement by Share-Based Payment Award, Expiration PeriodAward term (in years) Number of quarters over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition. Includes, but is not limited to, combination of market, performance or service condition.Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period, Number Of QuartersNumber of quarters for vesting Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding [Roll Forward]Number of options Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, NumberEnding BalanceBeginning Balance Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, GrossGranted Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Expirations in PeriodExpired Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures in PeriodForfeited Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price [Abstract]Weighted average exercise price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise PriceEnding BalanceBeginning Balance Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Grants in Period, Weighted Average Exercise PriceGranted Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Exercises in Period, Weighted Average Exercise PriceExercised Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Expirations in Period, Weighted Average Exercise PriceExpired Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Forfeitures in Period, Weighted Average Exercise PriceForfeited Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Additional Disclosures [Abstract]Additional Disclosures Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested, Number of SharesNumber of options vested Weighted average exercise price of options vested.Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested, Weighted Average Exercise PriceWeighted average exercise price of options vested Share PriceWeighted average share priceShare price at grant date Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair ValueFair value per share of stock options granted Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest RateRisk-free interest rate Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility RateExpected volatility Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected TermExpected life of option Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Dividend RateExpected dividend yield Share-Based Payment Arrangement, Valuation Technique [Extensible Enumeration] Restricted Stock Units (RSUs) [Member]Restricted stock unitsRestricted stock units The number of common shares issuable for each restricted stock units as per the share based compensation arrangement.Share-Based Compensation Arrangement by Share-Based Payment Award, Restricted Stock Units, Number Of Shares Per UnitNumber of shares per unit of RSU Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting PeriodVesting period (in years) Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, AmountCompensation expense related to nonvested Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for RecognitionWeighted average vesting period Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number of Shares [Roll Forward]Number of units Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, NumberEnding balanceBeginning balance The number of equity-based payment instruments, excluding stock (or unit) options, that were settled during the reporting period.Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Settled in PeriodSettled Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in PeriodGranted Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value [Abstract]Weighted average grant-date price Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair ValueEnding balanceBeginning balance The weighted average fair value as of grant date pertaining to an equity-based award plan other than a stock (or unit) option plan for which the grantee settled the right during the reporting period, by satisfying service and performance requirements, to receive or retain shares or units, other instruments, or cash in accordance with the terms of the arrangement.Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Settled in Period, Weighted Average Grant Date Fair ValueSettled Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair ValueGranted Labor and Related ExpensePayroll and employee benefits Amount of facilities expenseRent ExpenseFacilities, other than leases Expenses incurred towards for billing during the period.Billing ExpenseBilling Professional FeesProfessional fees Expenses incurred towards for freight outwards during the period.Freight Outwards ExpenseOutbound freight Expenses incurred towards for vehicle fuel and maintenance during the period.Vehicle Fuel And MaintenanceVehicle fuel and maintenance Fees paid for credit card and other banking services.Bank And Credit Card FeesBank and credit card fees The amount of expenses in the period for technology.Technology ExpenseTechnology General Insurance ExpenseInsurance Other Cost and Expense, OperatingAll other Income (Loss) from Continuing Operations before Income Taxes, DomesticUS Income (Loss) from Continuing Operations before Income Taxes, ForeignForeign Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Noncontrolling InterestTotal Current Income Tax Expense (Benefit), Continuing Operations [Abstract]Current provision (benefit): Current State and Local Tax Expense (Benefit)State Current Income Tax Expense (Benefit)Total Deferred Income Tax Expense (Benefit), Continuing Operations [Abstract]Deferred provision (benefit): Deferred Federal Income Tax Expense (Benefit)Federal Deferred State and Local Income Tax Expense (Benefit)State Effective Income Tax Rate Reconciliation, at Federal Statutory Income Tax Rate, PercentUS federal statutory rate Effective Income Tax Rate Reconciliation, State and Local Income Taxes, PercentState taxes, net of federal benefit Effective Income Tax Rate Reconciliation, Foreign Income Tax Rate Differential, PercentStatutory rate differential attributable to foreign operations Percentage of difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying domestic federal statutory income tax rate to pretax income (loss) from continuing operation, attributable to nondeductible expense for executive compensation.Effective Income Tax Rate Reconciliation, Nondeductible Expense, Executive Compensation, PercentExecutive compensation Effective Income Tax Rate Reconciliation, Nondeductible Expense, Share-Based Payment Arrangement, PercentStock-based compensation Effective Income Tax Rate Reconciliation, Change in Deferred Tax Assets Valuation Allowance, PercentChange in valuation allowances Effective Income Tax Rate Reconciliation, Other Adjustments, PercentOther Effective Income Tax Rate Reconciliation, PercentEffective income tax rate Deferred Tax Assets, Net of Valuation Allowance [Abstract]Deferred tax assets: Amount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss and capital loss carryforwards.Deferred Tax Assets, Operating Loss and Capital Loss CarryforwardsNet and capital operating loss carryforwards Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from lease liabilities.Deferred Tax Assets, Leasing ArrangementsLease liabilities Deferred Tax Asset, Tax Deferred Expense, Reserve and Accrual, Accounts Receivable, Allowance for Credit LossReserve for expected credit losses Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from accrued and share based compensation.Deferred Tax Assets, Tax Deferred Expense, Compensation and Benefits, Accrued and Share-Based Compensation CostAccrued and stock-based compensation Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from goodwill.Deferred Tax Assets, GoodwillGoodwill Deferred Tax Asset, Interest CarryforwardInterest Deferred Tax Assets, OtherOther Amount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences from stock issuance costs.Deferred Tax Assets, Stock Issuance CostsShare issuance costs Deferred Tax Assets, GrossTotal deferred tax assets Deferred Tax Assets, Valuation AllowanceDeferred tax assets valuation allowancesBalance at end of yearBalance at beginning of year Deferred Tax Assets, Net of Valuation AllowanceDeferred tax asset, net Deferred Tax Liabilities, Net [Abstract]Deferred tax liabilities: Amount of deferred tax liability attributable to taxable temporary differences from property, plant, and equipment and right of use

assets.Deferred Tax Liabilities, Property, Plant and Equipment and Right of Use AssetsProperty, equipment, and right of use assets, net Deferred Tax Liabilities, Intangible AssetsIntangible assets, net Deferred Tax Liabilities, GrossNet deferred tax assets (liabilities) Deferred Tax Liabilities, NetNet deferred tax liabilities Disclosure of roll-forward information about valuation allowance representing portion of deferred tax asset for which it is more likely than not that tax benefit will not be realized.Valuation Allowance [Roll Forward]The details of the Company's valuation allowance activity Amount of increase in the valuation allowance for a specified deferred tax asset.Valuation Allowance, Deferred Tax Asset, Increase, AmountIncreases Operating Loss Carryforwards [Table] Income Tax Jurisdiction [Axis] Income Tax Jurisdiction [Domain] Domestic Tax Jurisdiction [Member]Federal Foreign Tax Jurisdiction [Member]Foreign Operating Loss Carryforwards [Line Items] Amount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws that are subject to expirationOperating Loss Carryforwards, Subject to ExpirationLoss carryforwards that are subject to expire Amount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws that are not subject to expirationOperating Loss Carryforwards, Not Subject to ExpirationLoss carryforwards that are carried indefinitely Amount of non capital loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws that are subject to expirationNon Capital Loss Carryforwards, Subject to ExpirationNon capital loss carryforwards that are subject to expiration Amount of capital loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws that are not subject to expirationCapital Loss Carryforwards, Not Subject to ExpirationNet capital losses Related Party Transaction [Table] Related and Nonrelated Parties [Axis] Related and Nonrelated Parties [Domain] Affiliated Entity [Member]Rental Company Scenario [Axis] Scenario [Domain] Represents information pertaining to leases expire in June 2026.Lease Expires in June 2026 [Member]Lease expires in June 2026 Represents information pertaining to leases expire in September 2029.Lease Expires in September 2029 [Member]Lease Expires in September 2029 Related Party Transaction [Line Items]Related party transactions Number of leases.Number of LeasesNumber of leases Area of LandCombined area The amount of the monthly rental payments under operating lease.Operating Lease, Monthly Rental PaymentsLease payments per month Percentage of increase in annual lease expense.Operating Lease, Annual Increase in Lease Payment, PercentageMinimum percentage increase in lease rent EX-101.PRE 38 qipt-20240930_pre.xml EX-101.PRE XML 40 R1.htm IDEA: XBRL DOCUMENT

Document and Entity Information - USD ($) $ in Thousands	12 Months Ended		
	Sep. 30, 2024	Dec. 11, 2024	Mar. 28, 2024
Document and Entity Information [Abstract]			
Document Type	10-K		
Document Annual Report	true		
Document Period End Date	Sep. 30, 2024		
Document Transition Report	false		
Securities Act File Number	001-40413		
Entity Registrant Name	QUIPT HOME MEDICAL CORP.		
Entity Address, Address Line One	1019 Town Drive		
Entity Address, City or Town	Wilder		
Entity Address, State or Province	KY		
Entity Address, Postal Zip Code	41076		
City Area Code	859		
Local Phone Number	878-2220		
Entity Tax Identification Number	00-0000000		
Entity Incorporation, State or Country Code	A1		
Title of 12(b) Security	Common Shares, without Par Value		
Trading Symbol	QIPT		
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	Accelerated Filer		
Entity Emerging Growth Company	true		
Entity Small Business	true		
Entity Ex Transition Period	false		
ICFR Auditor Attestation Flag	false		
Document Financial Statement Error Correction [Flag]	false		
Entity Shell Company	false		
Entity Public Float			$ 153,207,393
Entity Common Stock, Shares Outstanding		43,091,273	
Entity Central Index Key	0001540013		
Current Fiscal Year End Date	--09-30		
Document Fiscal Year Focus	2024		
Document Fiscal Period Focus	FY		
Amendment Flag	false		
Auditor Name	BDO USA, P.C.		
Auditor Location	Cincinnati, Ohio		
Auditor Firm ID	243		

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CONSOLIDATED STATEMENTS OF FINANCIAL POSITION - USD ($) $ in Thousands	Sep. 30, 2024	Sep. 30, 2023
Current assets		
Cash	$ 16,174	$ 17,209
Accounts receivable, net	29,116	25,978
Inventory	20,853	18,414
Prepaid and other current assets	6,911	3,832
Total current assets	73,054	65,433
Long-term assets		
Property and equipment, net	37,385	35,503
Right of use assets, net	16,475	17,902
Goodwill	50,733	52,825
Intangible assets, net	67,953	74,040
Equity method investment	1,311	1,411
Other assets	337	294
Total long-term assets	174,194	181,975
TOTAL ASSETS	247,248	247,408
Current liabilities		
Accounts payable and accrued liabilities	35,363	32,018
Current portion of equipment loans	12,804	14,114
Current portion of lease liabilities	5,867	5,122
Current portion of senior credit facility	3,248	3,352
Deferred revenue	3,568	4,511
Purchase price payable		1,457
Total current liabilities	60,850	60,574

Long-term liabilities		
Equipment loans	55	233
Lease liabilities	13,283	14,028
Derivative liability - interest rate swap	1,122	
Senior credit facility	64,545	61,114
Deferred income taxes	202	344
TOTAL LIABILITIES	140,057	136,293
Capital stock		
Preferred Shares, no par value, unlimited shares authorized, none issued and outstanding as of September 30, 2024 and 2023		
Additional paid in-capital	277,762	274,923
Accumulated deficit	(170,571)	(163,808)
TOTAL SHAREHOLDERS' EQUITY	107,191	111,115
TOTAL LIABILITIES AND EQUITY	$ 247,248	$ 247,408

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CONSOLIDATED STATEMENTS OF FINANCIAL POSITION (Parenthetical) - $ / shares	**Sep. 30, 2024**	**Sep. 30, 2023**
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION		
Common shares, no par value	$ 0	$ 0
Common shares, shares issued	43,091,273	42,102,471
Common shares, shares outstanding	43,091,273	42,102,471
Preferred shares, no par value	$ 0	$ 0
Preferred shares, shares issued	0	0
Preferred shares, shares outstanding	0	0

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CONSOLIDATED STATEMENTS OF INCOME (LOSS) - USD ($) $ in Thousands	**12 Months Ended**	
	Sep. 30, 2024	**Sep. 30, 2023**
Revenue		
Rentals of medical equipment	$ 94,308	$ 86,172
Sales of medical equipment and supplies	151,607	125,505
Total revenues	245,915	211,677
Cost of inventory sold	68,925	57,897
Operating expenses	122,542	103,224
Right-of-use operating lease amortization and interest	5,974	5,131
Depreciation	38,490	30,901
Amortization of intangible assets	6,091	5,197
Stock-based compensation	2,484	5,280
Acquisition-related costs	401	1,269
Gain on disposals of property and equipment	(107)	(75)
Operating income	1,115	2,853
Interest expense	7,168	5,910
Interest income	(787)	(369)
Loss on extinguishment of debt		30
Gain on foreign currency transactions	(43)	(108)
Share of loss in equity method investment	309	89
Change in fair value of derivative liability - interest rate swap	1,122	
Loss before taxes	(6,654)	(2,699)
Provision for income taxes	109	85
Net loss	$ (6,763)	$ (2,784)
Net income (loss) per share (Note 15)		
Basic loss per share	$ (0.16)	$ (0.07)
Diluted loss per share	$ (0.16)	$ (0.07)
Weighted average number of common shares outstanding:		
Basic	42,501	38,607
Diluted	42,501	38,607

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CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY - USD ($) shares in Thousands, $ in Thousands	**Number of Shares**	**Additional Paid-In Capital**	**Accumulated Deficit**	**Total**
Beginning Balance at Sep. 30, 2022		$ 240,571	$ (161,024)	$ 79,547
Beginning Balance (in shares) at Sep. 30, 2022	35,605			
Changes in Shareholder's Equity				
Net loss			(2,784)	(2,784)
Acquisition of Great Elm		2,060		2,060
Acquisition of Great Elm (in shares)	432			
Issuance of shares, net of issuance costs		27,866		27,866
Issuance of shares, net of issuance costs (in shares)	5,409			
Settlement of restricted stock units		(1,338)		(1,338)
Settlement of restricted stock units (in shares)	526			
Stock options exercised		484		$ 484
Stock options exercised (in shares)	130			130
Stock-based compensation		5,280		$ 5,280
Ending Balance at Sep. 30, 2023		274,923	(163,808)	111,115
Ending Balance (in shares) at Sep. 30, 2023	42,102			
Changes in Shareholder's Equity				
Net loss			(6,763)	(6,763)
Settlement of restricted stock units		(213)		(213)

Settlement of restricted stock units (in shares)	469			
Stock options exercised		568		$ 568
Stock options exercised (in shares)	519			520
Stock-based compensation		2,484		$ 2,484
Ending Balance at Sep. 30, 2024		$ 277,762	$ (170,571)	$ 107,191
Ending Balance (in shares) at Sep. 30, 2024	43,090			

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CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (Parenthetical) $ in Thousands	12 Months Ended Sep. 30, 2023 USD ($)
CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY	
Issuance of shares, issuance costs	$ 3,303

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CONSOLIDATED STATEMENTS OF CASH FLOWS	12 Months Ended	
	Sep. 30, 2024 USD ($)	Sep. 30, 2023 USD ($)
Operating activities		
Net loss	$ (6,763,000)	$ (2,784,000)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and amortization	44,581,000	36,098,000
Stock-based compensation	2,484,000	5,280,000
Gain on disposals of property and equipment	(107,000)	(75,000)
Loss on extinguishment of debt		30,000
Amortization of financing costs and accretion of purchase price payable	551,000	591,000
Gain on foreign currency transactions	(43,000)	(108,000)
Share of loss in equity method investment	309,000	89,000
Change in fair value of derivative liability - interest rate swap	1,122,000	
Deferred income taxes	342,000	(548,000)
Right-of-use operating lease amortization and interest	5,974,000	5,131,000
Payments of operating leases, including interest	(5,386,000)	(4,622,000)
Adjustments to purchase price payable	(29,000)	(96,000)
Change in working capital, net of acquisitions:		
Net increase in accounts receivable	(3,294,000)	(3,063,000)
Net increase in inventory	(3,420,000)	(60,000)
Net increase in prepaid and other current assets	(3,124,000)	(2,239,000)
Net (decrease) increase in deferred revenue	(943,000)	240,000
Net increase in accounts payables and accrued liabilities	3,127,000	3,116,000
Net cash flow provided by operating activities	35,381,000	36,980,000
Investing activities		
Purchase of property and equipment	(10,313,000)	(6,852,000)
Cash proceeds from sale of property and equipment	210,000	65,000
Cash paid for acquisitions, net of cash acquired	(210,000)	(76,038,000)
Net cash flow used in investing activities	(10,313,000)	(82,825,000)
Financing activities		
Repayments of equipment loans and SBA loan	(26,792,000)	(20,447,000)
Repayments of finance leases	(1,579,000)	(821,000)
Issuance of delayed-draw term loan under senior credit facility		64,000,000
Repayments of senior credit facility	(3,450,000)	(2,650,000)
Borrowings on the revolving credit facility	17,100,000	16,500,000
Repayments on the revolving credit facility	(10,777,000)	(23,500,000)
Issuance costs relating to credit facility	(60,000)	(581,000)
Issuance of shares, net of issuance costs		27,866,000
Settlement of restricted stock units	(213,000)	(1,338,000)
Proceeds from exercise of stock options	568,000	484,000
Payments of purchase price payable	(944,000)	(5,083,000)
Net cash flow (used in) provided by financing activities	(26,147,000)	54,430,000
Net increase (decrease) in cash	(1,079,000)	8,585,000
Effect of exchange rate changes on cash held in foreign currencies	44,000	108,000
Cash, beginning of year	17,209,000	8,516,000
Cash, end of year	16,174,000	17,209,000
Supplemental cash flow information		
Cash paid for interest	(6,826,000)	(6,026,000)
Cash paid for income taxes	(1,249,000)	(680,000)
Operating lease additions	4,229,000	7,938,000
Equipment loan additions	25,304,000	23,615,000
Finance lease additions	1,975,000	$ 1,159,000
Purchases of property and equipment in ending accounts payable	$ 214,000	

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Nature of operations	12 Months Ended Sep. 30, 2024
Nature of operations	
Nature of operations	**1. Nature of operations**

Reporting entity

Quipt Home Medical Corp. (“Quipt” or the “Company”) was incorporated under the Business Corporations Act (Alberta) on March 5, 1997. On December 30, 2013, pursuant to a Certificate of Continuance, the Company changed its jurisdiction of governance by continuing from Alberta into British Columbia. The Company’s head office is located at 1019 Town Drive, Wilder, Kentucky 41076, and its registered office is located at Suite 2700, 1133 Melville Street, Vancouver, British Columbia V6E 4E5.

All significant operating decisions are based on analysis of the Company as a whole; accordingly, the Company operates in one business segment, which is the sale and rental of medical equipment and related devices.

The Company’s common shares are traded on the Nasdaq Capital Market and the Toronto Stock Exchange, both under the symbol “QIPT”.

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Basis of Presentation	12 Months Ended

Sep. 30, 2024

2. Basis of Presentation and summary of significant accounting policies

Basis of accounting

These consolidated financial statements as of and for the years ended September 30, 2024 and 2023 (the "Consolidated Financial Statements") of the Company were prepared in accordance with accounting principles generally accepted in the US ("GAAP").

The consolidated financial statements, which are presented in US dollars, have been prepared under the historical cost convention, as modified by the measurement at fair values of certain financial assets and financial liabilities.

Historically, the Company qualified as a foreign private issuer and prepared its consolidated financial statements in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB). Effective October 1, 2024, the Company no longer qualifies as a foreign private issuer as defined in Rule 405 of Regulation C under the Securities Act and Rule 3b-4 under the Exchange Act and therefore has become a domestic filer and must file this Form 10-K pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and in accordance with GAAP. The Company's consolidated financial statements were prepared in accordance with GAAP retrospectively for the year ended September 30, 2023.

The consolidated financial statements of the Company are presented in US dollars, which is the Company's functional currency, determined using management's judgment that the primary economic environment in which it will derive its revenues and expenses incurred to generate those revenues is the US.

Basis of measurement

These consolidated financial statements have been prepared on a going concern basis that assumes that the Company will continue its operations for the foreseeable future and be able to realize its assets and discharge its liabilities and commitments in the normal course of operation.

Principles of consolidation

These consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries. All intercompany transactions have been eliminated. The Company's consolidated entities, which all have a functional currency of US dollars and ownership of 100%, are as follows:

100 W. Commercial Street, LLC	Medical West Healthcare Center, LLC
Acadia Medical Supply, Inc.	Metro-Med, Inc.
Access Respiratory Home Care, L.L.C.	Metro-Med, Inc. - Los Alamitos
Alliance Home Care & Mobile Diagnostics, L.L.C.	Metro-Med, Inc. - Ventura
At Home Health Equipment, LLC	NorCal Respiratory, Inc.
Black Bear Medical, Inc.	Northwest Medical, LLC
Black Bear Medical Group, Inc.	Oxygen Plus
Black Bear Medical NH, Inc.	Patient-Aids, Inc.
Care Medical Atlanta, LLC	Patient Home Monitoring, Inc
Care Medical of Athens, Inc.	QHM Holdings, Inc.
Care Medical of Augusta, LLC	QHM Investments I, LLC
Care Medical of Gainesville, LLC	Quipt Home Medical, Inc.
Care Medical Partners, LLC	Rejuvenight, LLC
Care Medical Savannah, LLC	Resource Medical, Inc.
Central Oxygen, Inc.	Resource Medical Group Charleston, LLC
Coastal Med-Tech Corp.	Resource Medical Group, LLC
Cooley Medical Equipment, Incorporated	Respicare, Inc.
Focus Respiratory, LLC	Riverside Medical, Inc.
Good Night Medical, LLC	RTA Homecare, LLC
Good Night Medical of Ohio, LLC	Semo Drugs - Care Plus of Mo, Inc.
Good Night Medical of Texas, Inc	Sleep Health Diagnostics, LLC
Great Elm Healthcare, LLC	Sleepwell, LLC
Health Technology Resources, LLC	Southeastern Biomedical Services, LLC
Heartland Health Therapy, LLC	Southern Pharmaceutical Corporation
Heckman Healthcare Service & Supplies Inc.	Thrift Home Care, Inc.
Hometown Medical LLC	Tuscan, Inc.
Legacy Oxygen and Home Care Equipment, LLC	United Respiratory Services, LLC
Mayhugh Drugs, Inc.	West Home Healthcare, Inc.
Med Supply Center, Inc.	

Use of estimates

Preparing financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company's management reviews these estimates, judgments, and assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted prospectively in the period in which the estimates are revised. Actual results could differ from those estimates.

Estimates where management has made subjective judgments and where there is significant risk of material adjustments to assets and liabilities in future accounting periods include fair value measurements for financial instruments and share-
based transactions, useful lives and impairment of non-financial assets (property and equipment and intangible assets), provision for expected credit losses, fair value measurements for assets and liabilities acquired in business acquisitions, and calculation of deferred taxes.

Accounts receivable

Due to the nature of our industry and the reimbursement environment in which the Company operates, certain estimates are required to record total net revenues and accounts receivable at their net realizable values, including estimating variable consideration. Inherent in these estimates is the risk that they will have to be revised or updated as additional information becomes available. Specifically, the complexity of many third-party billing arrangements, contractual terms, and the uncertainty of reimbursement amounts for certain services may result in adjustments to amounts originally recorded. Such adjustments are typically identified and recorded at the point of cash application, claim denial, or account review. Net realizable values are estimated based on a number of factors, including age of the receivables, changes in customer payment patterns, historical experience, industry trends, and current economic conditions.

Inventory

Inventory is stated at the lower of cost or net realizable value with cost determined using the first-in, first-out method. The Company's inventory consists of finished goods purchased from vendors; therefore, no labor or overhead is included in the inventory cost. Inventory is subsequently recorded within cost of inventory sold sales on the consolidated statements of operations at the time the inventory is sold. Inventory is transferred to property and equipment as rental equipment at the time of rental revenue recognition.

The Company reviews inventory for obsolete, redundant, and slow-moving goods, and any such inventories are written down to their estimated net realizable value.

Property, equipment, and right-of-use assets

Property and equipment are stated at cost less accumulated depreciation. Major renewals and improvements are capitalized in the property accounts, while maintenance and repairs which do not extend the useful life of the respective assets, are expensed as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets.

The estimated useful lives of the assets are as follows:

Description	Estimated Useful Life
Rental equipment	1 - 5 years
Right-of-use real estate	Life of lease 2 - 11 years
Right-of-use vehicles	Life of lease 2 - 7 years
Vehicles	1 - 5 years
Leasehold improvements	Life of lease 1 - 11 years
Buildings	25 years
Office and technology equipment	5 years

Depreciation of rental equipment commences once it has been delivered to a patient and put in use. Property and equipment and other non-current assets with definite useful

lives are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable.

Intangible assets

The Company has recorded various intangible assets consisting of customer relationships, customer contracts, trade names and non-compete agreements, in connection with various business acquisitions. Customer relationships are recognized based on the estimated fair value given to the long-term associations with referral sources such as doctors, hospitals, and sleep centers. Customer contracts are recognized at the estimated fair value of the present value of expected future customer billings based on the statistical life of a customer Trade names are recognized at the estimated fair value associated with the trade name of the acquired company. Non-compete agreements are recognized at the estimated fair value associated with the non-compete agreements entered into by the sellers of acquired companies. Definite life intangible assets are amortized on a straight-line basis over the estimated useful lives of the related assets as follows:

Description	Estimated Useful Life
Customer relationships	10 - 20 years
Customer contracts	2 years
Trade names	10 years
Non-compete agreements	5 years

The Company reviews the estimates for useful lives on an annual basis, or more frequently if events during the year indicate that a change may be required, with consideration given to technological obsolescence and other relevant business factors. A change in management's estimate could impact depreciation/amortization expense and the carrying value of property and equipment and intangible assets.

The Company periodically evaluates the recoverability of long-lived assets whenever events and changes in circumstances indicate that the carrying amount of an asset may not be fully recoverable. When indicators of impairment are present, the carrying values of the assets are evaluated in relation to the operating performance and future undiscounted cash flows of the underlying business. The net book value of the underlying asset is adjusted to fair value if the sum of the expected discounted cash flows is less than book value. Fair values are based on estimates of market prices and assumptions concerning the amount and timing of estimated future cash flows and discount rates, reflecting varying degrees of perceived risk, which are Level 3 unobservable inputs. The Company did not have any long-lived asset impairments in the years ended September 30, 2024 or 2023.

Goodwill impairment

The Company tests goodwill for impairment on an annual basis on July 1, or more frequently if an event occurs or circumstances change that would indicate that impairment may exist. The Company determines the fair value of our reporting unit using the income approach (a Level 3 fair value input) and market approach (a Level 2 fair value input) to valuation, as well as other generally accepted valuation methodologies. The income approach utilizes a discounted cash flow analysis using management's assumptions. The market approach compares the reporting unit to similar companies with the assumption that companies operating in the same industry will share similar characteristics and that company values will correlate to those characteristics. If the carrying amount of the reporting unit exceeds the reporting unit's fair value, an impairment loss is recognized equal to the difference between the carrying amount and the estimated fair value of the reporting unit. The Company concluded that there was no impairment of goodwill during fiscal 2024 or 2023.

The approach uses cash flow projections based upon a financial forecast approved by management, covering a five-year period. Cash flows for the years thereafter are extrapolated using the estimated terminal growth rate. The risk premiums expected by market participants related to uncertainties about the industry and assumptions relating to future cash flows may differ or change quickly, depending on economic conditions and other events.

Equity method investee

In July 2023, the Company, through QHM Investments I, LLC, acquired an 8.3% ownership in DMEScripts, LLC for $1,500,000. As of September 30, 2024, the Company has cumulatively invested $1,710,000 and has an 8.5% ownership. DMEScripts, LLC is an independent e-prescribe company in the US that automates the medical equipment ordering process. This technology is dedicated to improving the patient, prescriber, and provider experience by eliminating inefficiencies and reducing paperwork. The investment in DMEScripts, LLC is accounted for using the equity method.

The Company applies the equity method of accounting for investments when it determines it has a significant influence, but not a controlling interest in the investee. Significant influence is determined by considering key factors such as ownership interest, representation on the board of directors, participation in policy making decisions, business relationship and material intra-entity transactions, among other factors.

The equity method investment is reported at cost and adjusted each period for the Company's share of the investee's income (loss). The Company records "share of loss in equity method investment" on the consolidated statements of income (loss) for its pro rata share ownership percentage of the investee's net loss.

Foreign currency transactions

Transactions in foreign currencies are initially recorded at the foreign currency spot rate or the rate realized in the transaction. Monetary items are translated at the foreign currency spot rate as of the reporting date and exchange differences from monetary items are recognized in profit or loss. Non-monetary items that are not carried at fair value are translated using the exchange rates at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The assets and liabilities of foreign operations are translated into US dollars at the rate of exchange prevailing at the reporting date and their statements of operations are translated at the average monthly rates of exchange.

Revenue recognition

Revenues are billed to, and collections are received from customers. Because of continuing changes in the health care industry and third-party reimbursement, the consideration receivable from these insurance companies is variable as these billings can be challenged by the payor. Therefore, the amount billed by the Company is reduced to an estimate of the amount that the Company believes will be ultimately allowed by the insurance contract, including co-pays and deductibles. This estimate involves significant judgment including an analysis of past collections and historical modification rates. Management regularly reviews the actual claims approved by the insurance companies, adjusting estimated revenue as necessary.

The Company does not offer warranties to customers in excess of the manufacturer's warranty. Any taxes due upon sale of the products or services are not recognized as revenue. The Company does not have any partially or unfilled performance obligations related to contracts with customers and as such, the Company has no contract liabilities during the years ended September 30, 2024 and 2023.

Rental of medical equipment

Revenue that is generated from equipment that the Company rents to patients is primarily recognized over the noncancelable rental period, typically one month, and commences on delivery of the equipment to the patients. Revenues are recorded at amounts estimated to be received under reimbursement arrangements with third-party payors, including
private insurers, prepaid health plans, Medicare, Medicaid and patients. Rental revenue, less estimated adjustments, is recognized as earned on a straight-line basis over the noncancellable lease term.

Sales of medical equipment and supplies

The Company sells equipment, consumable supplies, and replacement parts to customers and recognizes revenue on delivery, as at that point all performance obligations have been met.

Shipping and handling

The Company provides shipping and handling at no charge in sending product to customers. The Company does not consider this a separate performance obligation since these shipping and handling activities occur before the customer obtains control of the goods. The shipping and handling are considered activities to fulfill the entity's promise to transfer the goods and are expensed as within operating expenses.

Stock-based compensation

The Company grants stock options and restricted stock units to employees, members of the Board of Directors, and consultants. The Company measures equity settled share-based payments based on their fair value at the grant date and recognizes compensation expense on a straight-line basis over the vesting period. Fair value is measured using the Black-Scholes Model. In estimating fair value, management is required to make certain assumptions and estimates, such as the expected life of units, volatility of the Company's future share price, risk-free interest rates, and future dividend yields, at the initial grant date. Changes in assumptions used to estimate fair value could result in materially different results. The Company has elected to recognize the effect of forfeitures in compensation cost when they occur. Previously recognized compensation cost for an award is reversed in the period that the award is forfeited. Further, the Company has elected to use the contractual term as the expected term. Compensation expense is recognized on a straight-line basis, by amortizing the grant date fair value over the vesting period for each separately vesting portion of the award.

Fair value measurement

Financial instruments carried at fair value on the consolidated statements of financial position are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

Level 1 – Where financial instruments are traded in active financial markets, fair value is determined by reference to the appropriate quoted market price at the reporting date. Active markets are those in which transactions occur in significant frequency and volume to provide pricing information on an ongoing basis;

Level 2 – If there is no active market, fair value is established using valuation techniques, including discounted cash flow models. The inputs to these models are taken from observable market data where possible, including recent arm's length market transaction and comparisons to the current fair value of similar instruments, but where this is not feasible, inputs such as liquidity risk, credit risk, and volatility are used; and

Level 3 – In this level, fair value determinations are made with inputs other than observable market data.

There were no transfers between the levels of fair value hierarchy during the years ended September 30, 2024 or September 30, 2023.

Loss per share

The Company presents basic and diluted loss per share data for its ordinary shares. Basic loss per share is calculated by dividing the net loss by the weighted average number of Common Shares outstanding during the period. Contingently issuable shares (including shares held in escrow) are not considered outstanding common shares and consequently are not included in the loss per share calculations. The Company's potentially dilutive common share equivalents are stock options and restricted stock units. The years ended September 30, 2024 and 2023 were periods of net losses, therefore, the potentially dilutive common share equivalents are excluded in the determination of dilutive net loss per share because their effect is antidilutive. In order to determine diluted loss per share, it is assumed that any proceeds from the exercise of dilutive instruments would be used to repurchase common shares at the average market price during the period.

Leases

Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified assets.

The Company's operating leases are for real estate and range from 2 to 11 years. The Company's finance leases are for vehicles and range from 2 to 7 years.

The Company's leases include fixed payments, as well as in some cases, scheduled base rent increases over the term of the lease. Certain leases require variable payments of common area maintenance, operating expenses, and real estate taxes applicable to the property. Variable payments are excluded from the measurements of lease liabilities and are expensed as incurred. Any tenant improvement allowances received from the lessor are recorded as a reduction to rent expense over the term of the lease. Some of the Company's vehicle lease agreements contain residual value guarantees.

The Company determines if an arrangement is a lease at the inception of the contract. Lease liabilities are recognized at the commencement date based on the present value of lease payments over the lease term for those arrangements where there is an identified asset, and the contract conveys the right to control its use. The right-of-use asset is measured at the initial amount of the lease liability. Right-of-use assets are included in property and equipment in the Company's consolidated balance sheets.

Operating lease expense is recognized on a straight-line basis over the term of the lease. Finance lease cost includes a.) depreciation, which is recognized on a straight-line basis over the expected life of the right-of-use asset and included in depreciation in the Company's consolidated statements of income (loss), and b.) interest expense, which is recognized following an effective interest rate method and is included in interest expense in the Company's consolidated statements of income (loss).

The Company's real estate operating leases do not provide an implicit rate that can be easily determined. Therefore, the Company applies its incremental borrowing rate to the lease based on the information available at the commencement date. This estimate impacts the carrying amount of the lease liabilities and the interest expense recorded on the consolidated statement of income (loss). Vehicle finance leases are recorded at the interest rate implicit in the lease based on the current value and the estimated residual value of the vehicle.

Certain leases include one or more options to renew or terminate the lease at the Company's discretion. When the Company recognizes a lease, it assesses the lease term based on the conditions of the lease and determines whether it is probable that it will choose to extend the lease at the end of the initial lease term. This estimate could affect future results if the Company extends the lease or exercises an early termination option.

The Company accounts for non-lease and lease components to which they relate as a single lease component. Additionally, the Company recognized lease payments under short-term leases with an initial term of twelve months or less, as well as low value assets, as an expense on a straight-line basis over the lease term without recognizing the lease liability and ROU asset.

Income taxes

Deferred taxes are determined based on the differences between the financial statements and the tax bases using rates as enacted in the laws. A valuation allowance is established if it is "more likely than not" that all or a portion of the deferred tax assets will not be realized.

Interest and penalties related to unrecognized tax benefits are recognized in the tax provision. Liabilities for uncertain tax positions are recognized when it is more likely than not that a tax position will not be sustained upon examination and settlement with various taxing authorities. Liabilities for uncertain tax positions are measured based upon the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement. There are not any material interest or penalties during any of the years presented.

Business combinations

The Company accounts for business combinations using the acquisition method when control is obtained by the Company. The Company measures the consideration transferred, the assets acquired, and the liabilities assumed in a business combination at their acquisition-date fair values. Acquisition-related costs are recognized as expenses in the periods in which the costs are incurred, and the services are received. The excess of the consideration transferred to obtain control, over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed, is recognized as goodwill as of the acquisition date.

Contingent consideration for a business combination is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Contingent consideration that is classified as a liability is measured at subsequent reporting dates at fair value with the corresponding gain or loss being recognized in profit or loss.

Financial instruments concentration of credit risk

The Company maintains cash with various major financial institutions which generally exceeds federally insured limits. The Company performs periodic evaluations of the financial institutions in which its cash is invested.

Derivatives financial instruments

The Company is exposed to risks related to changes in interest rates. The financial risk management program is designed to manage the exposure arising from cash flow variability and uses derivative financial instruments to minimize this risk. The Company does not enter into derivative financial instruments for trading or speculative purposes.

The Company's derivative instruments consist of interest rate swap contracts. Derivative instruments are recorded in the consolidated balance sheets and the changes in the fair values of these interest rate swap contracts are recorded on the consolidated statements of income/(loss).

Recently adopted accounting pronouncements

On October 1, 2023, the Company adopted Accounting Standards Update ("ASU") 2016-13, Financial Instruments - Credit Losses: Measurement of Credit Losses on Financial Instruments. The standard replaces the current incurred loss impairment model that recognizes losses when a probable threshold is met with a requirement to recognize lifetime expected credit losses immediately when a financial asset is originated or purchased. Further, the Financial Accounting Standards Board ("FASB") issued ASU 2019-04 and ASU 2019-05 to provide additional guidance on the credit losses standard. While the adoption of ASC 326 could result in a higher allowance recorded in the future for credit losses on receivables within the scope of the standard due to the prescribed measurement principles, the impact of the adoption on the Company's consolidated financial statements was not material.

Recently issued accounting pronouncements

The Company is an "emerging growth company" as defined by the Jumpstart Our Business Startups Act of 2012 ("JOBS Act"). The JOBS Act provides that an emerging growth company can take advantage of the extended transition period provided in Section 7(a)(2)(B) of the Securities Act of 1933, as amended, for complying with new or revised accounting standards. In other words, an emerging growth company can selectively delay the adoption of all accounting standards until those standards would otherwise apply to private companies. The Company has elected to utilize this exemption and, as a result, the consolidated financial statements may not be comparable to the financial statements of issuers that are required to comply with the effective dates for new or revised accounting standards that are applicable to public companies. To date, however, the Company has not delayed the adoption of any accounting standards except as noted below. Section 107 of the JOBS Act provides that the Company can elect to opt out of the extended transition period at any time, which election is irrevocable.

In December 2023, the FASB issued ASU No. 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures, which is intended to improve the transparency of income tax disclosures by requiring consistent categories and greater disaggregation of information in the effective tax rate reconciliation and income taxes paid by jurisdiction. The ASU is effective for public business entities' annual periods beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact of adopting this guidance on its consolidated financial statements.

In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting ("Topic 280"), which requires disclosure of incremental segment information, including significant segment expenses that are regularly provided to the chief operating decision maker and to disclose how reported measures of segment profit or loss are used in assessing segment performance and allocating resources. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023 and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact that this standard will have on its consolidated financial statements and related disclosures.

In March 2024, the FASB issued ASU No. 2024-01, Compensation-Stock Compensation ("Topic 718"), which provides illustrative guidance to help entities determine whether profits interest and similar awards should be accounted for as share-based payment arrangements within the scope of ASC 718. ASU 2024-01 is effective for annual periods beginning after December 15, 2024, and interim periods within those annual periods. The Company is currently evaluating the impact that this standard will have on its consolidated financial statements and related disclosures.

In March 2024, the SEC issued its final climate disclosure rule, which requires registrants to provide climate-related disclosures in their annual reports and registration statements. The new disclosure requirements will be effective for the Company beginning with its annual report for the year ending September 30, 2025. In April 2024, the SEC stayed its final climate rule to allow for a judicial review of pending legal challenges. The Company is currently evaluating the impact
these rules will have on its consolidated financial statements and related disclosures and will monitor the litigation progress relating to these rules for possible impacts on the disclosure requirements under the rules.

Acquisitions of and investment in businesses

12 Months Ended

Sep. 30, 2024

Acquisitions of and investment in businesses

Acquisitions of and investment in businesses

3. Acquisitions of and investment in businesses

Prior year acquisitions

Acquisition of Great Elm Healthcare, LLC

On January 3, 2023, the Company, through QHM Holdings, LLC, acquired Great Elm Healthcare, LLC ("Great Elm"). Great Elm is an Arizona-based company with operations in seven states in the same industry as the Company. The purchase price was $73,569,000, comprised of $72,689,000 in cash at closing to the sellers, plus 431,996 Quipt common shares at a closing price per share of $4.77 for $2,060,000, less $820,000 of cash acquired, and less $360,000 for cash received from a working capital adjustment. The cash at closing was obtained from the delayed-draw term loan and revolving credit facility of the senior credit facility described in Note 9. The Company has determined that the transaction is an acquisition of a business under ASC 805 Business Combinations, and it has been accounted for by applying the acquisition method. The Company expensed $10,000 and $1,238,000 of professional fees in conjunction with the acquisition for the fiscal years ended September 30, 2024 and 2023, respectively.

The pro forma revenues and net income for Great Elm for the year ended September 30, 2023 as if the acquisition had occurred on October 1, 2022, was approximately $67,500,000 and $2,300,000, respectively, of which approximately $50,800,000 and $2,100,000 were recognized in the period from January 3, 2023 to September 30, 2023.

The fair value of the acquired assets and liabilities is as follows:

Accounts receivable	$	5,531
Inventory		1,398
Prepaid and other current assets		584
Property, equipment, and right of use assets		13,261
Goodwill		22,826
Intangible asset - customer relationships		42,000
Intangible asset - trade name		5,820
Other assets		161
Accounts payable		(6,085)
Accrued liabilities		(3,845)
Deferred revenue		(1,022)
Equipment loans		(4,259)
Lease liabilities		(2,801)
Net assets acquired	**$**	**73,569**
Cash paid at closing	$	72,689
Cash received from working capital adjustment		(360)
Cash acquired		(820)
Equity issued at closing		2,060
Consideration paid or payable	**$**	**73,569**

The goodwill is attributable to expected synergies from the combining operations. All of the goodwill is deductible for income tax purposes.

Acquisition of Southern Pharmaceutical Corporation

On September 1, 2023, the Company, through QHM Holdings, LLC, acquired Southern Pharmaceutical Corporation ("Southern"). Southern is a Mississippi-based company with operations in three states in the same industry as the Company. The purchase price was $3,782,000, comprised of $3,153,000 in cash to the sellers at closing, plus $753,000 of holdbacks paid during the year ended September 30, 2024, less $124,000 of cash acquired. The Company has determined that the transaction is an acquisition of a business under ASC 805, and it has been accounted for by applying the acquisition method. The Company expensed $120,000 and $24,000 of professional fees in conjunction with the acquisition during the fiscal years ended September 30, 2024 and 2023, respectively.

The pro forma revenues and net income for Southern for the year ended September 30, 2023, as if the acquisition had occurred on October 1, 2022, was approximately $10,100,000 and $1,000,000, respectively, of which approximately $800,000 and $200,000 were recognized in the period from September 1, 2023 to September 30, 2023.

The fair value of the acquired assets and liabilities is as follows:

Accounts receivable	$	845
Inventory		1,374
Prepaid and other current assets		4
Property, equipment, and right of use assets		3,290
Goodwill		243
Intangible asset - customer relationships		2,190
Intangible asset - trade name		300
Intangible asset - non-compete agreements		40
Accounts payable		(1,483)
Accrued liabilities		(196)
Deferred revenue		(212)
Equipment loans		(1,063)
Lease liabilities		(1,142)
Deferred income taxes		(408)
Net assets acquired	**$**	**3,782**
Cash paid at closing	$	3,153
Cash acquired		(124)
Cash to be paid after closing, included in purchase price payable		753
Consideration paid or payable	**$**	**3,782**

The goodwill is attributable to expected synergies from the combining operations. None of the goodwill is deductible for income tax purposes.

Purchase price payable

The purchase price payable included on the consolidated statements of financial position relates to holdbacks of Southern and others from prior years, less payments and adjustments made. Below is the movement in purchase price payable for the years ended September 30, 2024 and 2023:

Balance, September 30, 2022	$	5,778
Addition from acquisitions		1,274
Accretion of interest		128
Derecognition of purchase price payable		(640)
Payments		(5,083)
Balance, September 30, 2023	$	1,457
Accretion of interest		37
Derecognition of purchase price payable		(550)
Payments		(944)
Balance, September 30, 2024	$	—

Prepaid and other current assets

12 Months Ended

Sep. 30, 2024

Prepaid and other current assets

Prepaid and other current assets

4. Prepaid and other current assets

Following is a summary of prepaid and other current assets as of September 30, 2024 and 2023:

	As at September 30, 2024	As of September 30, 2023
Vendor rebates	$ 2,798	$ 2,211
Prepaid insurance	1,904	825
Prepaid income taxes	1,283	424
Other	926	372
Total	$ 6,911	$ 3,832

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Property, equipment, and right-of-use assets

12 Months Ended
Sep. 30, 2024

Property, equipment, and right-of-use assets

Property, equipment, and right-of-use assets

5. Property, equipment, and right-of-use assets

Following is a summary of property, equipment, and right-of-use assets as of September 30, 2024 and 2023:

	As at September 30, 2024	As of September 30, 2023
Rental equipment	64,568	61,683
Vehicles	3,296	2,516
Leasehold improvements	2,403	2,117
Office and technology equipment	1,130	1,124
Land	160	160
Buildings	930	930
Projects in process	360	—
Property and equipment, gross	72,847	68,530
Less: accumulated depreciation	(35,462)	(33,027)
Property and equipment, net	$ 37,385	$ 35,503
Right-of-use real estate	$ 23,510	$ 21,227
Right-of-use vehicles	5,498	4,211
Right of use, gross	29,008	25,438
Less: accumulated amortization	(12,533)	(7,536)
Right of use, net	$ 16,475	$ 17,902

Rental equipment transferred from inventory during the fiscal years ended September 30, 2024 and 2023 was $33,566,000 and $29,279,000, respectively. For the years ended September 30, 2024 and 2023, the Company obtained equipment loans (Note 9) of $25,304,000 and $23,615,000, respectively, with the balance of $8,262,000 and $5,664,000 paid in cash, respectively.

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Goodwill and intangible assets

12 Months Ended
Sep. 30, 2024

Goodwill and intangible assets

Goodwill and intangible assets

6. Goodwill and intangible assets

Goodwill continuity

Following is the activity in goodwill for the years ended September 30, 2024 and 2023:

Balance, September 30, 2022	$ 28,208
Adjustments to prior year acquisitions	(544)
Acquisitions during the year ended September 30, 2023:	
Great Elm	22,826
Southern	2,335
Balance, September 30, 2023	$ 52,825
Adjustments related to final purchase price allocation for Southern acquisition	(2,092)
Balance, September 30, 2024	$ 50,733

Intangible assets

Following is a summary of intangible assets as of September 30, 2024 and 2023:

	As of September 30, 2024	As of September 30, 2023
Customer relationships	$ 79,088	$ 79,088
Trade names	11,581	11,581
Customer contracts	3,851	3,851
Non-compete agreements	710	710
Intangible assets, gross	95,230	95,230
Less: accumulated amortization	(27,277)	(21,190)
Intangible assets, net	$ 67,953	$ 74,040

As of September 30, 2024, estimated annual amortization for intangible assets for each of the next five years and thereafter is approximately:

Year Ending September 30,	Estimated Amortization
2025	$ 6,016
2026	5,776
2027	5,723
2028	5,594
2029	5,587
Thereafter	39,257
Intangible assets, net	$ 67,953

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Accounts payable and accrued liabilities

12 Months Ended
Sep. 30, 2024

Accounts payable and accrued liabilities

Accounts payable and accrued liabilities

7. Accounts payable and accrued liabilities

Following is a summary of accounts payable and accrued liabilities as of September 30, 2024 and 2023:

	As of September 30, 2024	As of September 30, 2023
Accounts payable	$ 29,310	$ 24,736
Accrued compensation	4,576	4,927
Other	1,477	2,355
Total	$ 35,363	$ 32,018

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Deferred revenue

12 Months Ended
Sep. 30, 2024

Deferred revenue

Deferred revenue

8. Deferred revenue

Activity for deferred revenue for the years ended September 30, 2024 and 2023 is as follows:

	For the year ended September 30, 2024	For the year ended September 30, 2023
Beginning balance	$ 4,511	$ 3,036
Acquisitions	—	1,234
Operations	(943)	241
Ending balance	$ 3,568	$ 4,511

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Long-term debt and

12 Months Ended

9. Long-term debt and lease liabilities

Senior credit facility

The Company has a $110,000,000 senior credit facility ("the Facility") with a group of US banks that matures in September 2027. The Facility consists of a delayed-draw term loan facility of $85,000,000, of which $64,000,000 has been drawn; a term loan of $5,000,000, which was drawn at closing; and a $20,000,000 revolving credit facility. The Facility is secured by substantially all assets of the Company and is subject to certain financial covenants, with which the Company was in compliance as of September 30, 2024.

A summary of the balances on the Facility as of September 30, 2024 and 2023 is as follows:

	As of September 30, 2024	As of September 30, 2023
Delayed-draw term loan	$ 58,400	$ 61,600
Term loan	4,500	4,750
Revolving credit facility	6,323	—
Total principal	69,223	66,350
Deferred financing costs	(1,430)	(1,884)
Net carrying value	$ 67,793	$ 64,466
Current portion	3,248	3,352
Long-term portion	64,545	61,114
Net carrying value	$ 67,793	$ 64,466

As of September 30, 2024, scheduled future repayments of the Facility are as follows:

Year Ending September 30,	Amount
2025	$ 3,450
2026	3,450
2027	69,223
Total	$ 76,123

The delayed-draw term loan and the term loan are bearing interest at a weighted average 7.6% as of September 30, 2024. The rate is based on a secured overnight financing rate ("SOFR"), with a floor of 0.5%, plus a spread of 2.1% to 2.85% (2.65% as of September 30, 2024) based on the Company's leverage ratio and will reprice within three months. The revolving credit facility is bearing interest at 7.7% as of September 30, 2024 and will reprice within one month. The Facility also has fees for unused availability. The fair value of the Facility was determined considering market conditions, credit worthiness and the current terms of debt, which is considered Level 2 on the fair value hierarchy. Due to the near-term repricing of the interest rates, the fair value of the Facility approximates the principal value as of September 30, 2024 and 2023.

To manage the risks of the cash flows related to interest expense, the Company entered into several interest rate swaps on $59,000,000 of the principal amount of the Facility. The swaps carry a fixed SOFR of 3.4% to 4.4%, resulting in a weighted combined rate of 6.8%. The swaps are settled quarterly and mature on September 30, 2025, 2026 and at the Facility's maturity. Any difference between the Facility's SOFR rate and the swap's rate is recorded as interest expense. For the year ended September 30, 2024, a reduction of $311,000 to interest expense was recorded in the consolidated statements of income (loss).

As of September 30, 2024, the fair value of the interest rate swap liability, which was determined using Level 2 inputs of market conditions on future expected interest rates, credit worthiness, and the current terms of debt, was $1,122,000, and is recorded in derivative liability – interest rate swap in the condensed consolidated statements of financial position. The Company has recorded the changes in fair value of derivative liability – interest rate swaps on the consolidated statements of income (loss).

Interest expense on the Facility, including the impact of the interest rate swap agreement, was $5,346,000 and $4,415,000 for the years ended September 30, 2024 and 2023, respectively

The Company has incurred financing costs to obtain and maintain the Facility, which is reflected as a reduction of the outstanding balance and will be amortized as interest expense using the effective interest method over the life of the Facility. During the years ended September 30, 2024 and 2023, $513,000 and $462,000 of amortization of deferred financing costs was recorded, respectively.

Equipment Loans

The Company is offered financing arrangements from the Company's suppliers and the supplier's designated financial institution, in which payments for certain invoices or products can be financed and paid over an extended period. The financial institution pays the supplier when the original invoice becomes due, and the Company pays the third-party financial institution over a period of time. In most cases, the supplier accepts a discounted amount from the financial institution and the Company repays the financial institution the face amount of the invoice with no stated interest, in twelve equal monthly installments. The Company uses its incremental borrowing rate of 6.0% to 8.0% to impute interest on these arrangements. The Company has also assumed equipment loans in conjunction with several of its acquisitions.

There are no covenants with the loans and the carrying value of the equipment that is pledged as security against the loans is $22,871,000 and $20,262,000 as of September 30, 2024 and 2023, respectively.

Following is the activity in equipment loans for the years ended September 30, 2024 and 2023:

	Year Ended September 30, 2024	Year Ended September 30, 2023
Beginning Balance	$ 14,347	5,707
Additions:		
Acquisitions	—	5,322
Operations	25,304	23,615
Repayments	(26,792)	(20,297)
Ending Balance	12,859	14,347
Current portion, due during the year ended September 30, 2025	12,804	14,114
Long-term portion, due during the year ended September 30, 2026	$ 55	$ 233

Leases Liabilities

The Company enters into leases for real estate and vehicles. Real estate leases are operating leases and are valued at the net present value of the future lease payments at the incremental borrowing rate . Vehicle leases are finance leases and recorded at the rate implicit in the lease based on the current value and the estimated residual value of the vehicle, if any.

Below is the movement in lease liabilities for the years ended September 30, 2024 and 2023 respectively:

	Finance	Operating	Total
Balance, September 30, 2022	$ 1,993	$ 8,506	$ 10,499
Additions during the period:			
Acquisitions	583	3,361	3,944
Operations	1,159	7,938	9,097
Lease terminations	—	(13)	(13)
Repayments	(821)	(3,556)	(4,377)
Balance, September 30, 2023	$ 2,914	$ 16,236	$ 19,150
Additions during the period:			
Operations	1,975	4,229	6,204
Lease terminations	—	(438)	(438)
Repayments	(1,579)	(4,187)	(5,766)
Balance, September 30, 2024	$ 3,310	$ 15,840	$ 19,150

Future payments pursuant to lease liabilities are as follows:

Year Ending September 30,	Operating	Finance	Total
2025	$ 5,518	$ 1,537	$ 7,055
2026	4,610	1,039	5,649
2027	3,301	682	3,983
2028	2,360	428	2,788
2029	1,697	68	1,765
2030	450	—	450
Thereafter	443	—	443
Gross lease payments	18,379	3,754	22,133
Less amounts relating to interest	(2,539)	(444)	(2,983)

Lease liabilities	$ 15,840	$ 3,310	$ 19,150

The components of finance lease expense are as follows:

	Classification	Years ended September, 30 2024	2023
Finance lease expense:			
Amortization of lease assets	Depreciation	$ 1,262	$ 983
Interest on lease liabilities	Interest expense	262	187
Total finance lease cost		$ 1,524	$ 1,170

Other information relating to leases is as follows:

	As of September 30, 2024	As of September 30, 2023
Weighted average remaining lease term (years)		
Operating leases	4.1	4.5
Finance leases	2.8	2.3
Weighted average discount rate		
Operating leases	7.4 %	7.4 %
Finance leases	8.5 %	8.5 %

SBA Loan

In conjunction with an acquisition in 2021, the Company assumed an SBA Loan. The loan was paid off during the year ended September 30, 2023 and a loss on extinguishment of long-term debt of $30,000 was recorded.

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Shareholders' Equity

12 Months Ended
Sep. 30, 2024

Shareholders' Equity
Shareholders' Equity

10. Shareholders' Equity

Authorized share capital

The Company's authorized share capital consists of an unlimited number of common shares and an unlimited number of preferred shares issuable in series. The preferred shares issuable in series will have the rights, privileges, restrictions, and conditions assigned to the series upon the Board of Directors approving their issuance.

Issued share capital

The Company has only one class of common shares outstanding. Common shares are classified as equity, and costs related to the issuance of shares are recognized as a reduction of equity.

Issuance of common shares

In April 2023, the Company completed a bought deal public offering and brokered private placement. The Company issued a total of 5,409,000 common shares for aggregate gross proceeds of approximately C$42,500,000, or $31,200,000. Underwriters received a commission of approximately C$2,100,000, or $1,500,000, and other professional fees of approximately $1,800,000 were incurred for net proceeds of approximately $27,900,000. A portion of the net proceeds were used to fully pay down the revolver portion of the Facility during the twelve months ended September 30, 2023.

Employee, director, and consultant options

The Company has a stock option plan, which it uses for grants to directors, officers, employees, and consultants. Options granted under the plan are non-assignable and may be granted for a term not exceeding ten years. Stock options having varying vesting periods, and the options granted during the year ended September 30, 2023 vest quarterly over eight or twelve quarters.

A summary of stock options is provided below:

	Number of options (000's)	Weighted average exercise price
Balance, September 30, 2022	3,751	C$ 4.24
Granted	435	8.30
Exercised	(130)	5.01
Expired	(48)	6.94
Forfeited	(51)	7.22
Balance, September 30, 2023	3,957	C$ 4.49
Exercised	(520)	1.50
Expired	(31)	7.35
Forfeited	(4)	8.48
Balance, September 30, 2024	3,402	C$ 4.91

At September 30, 2024, the Company had 3,158,000 vested stock options with a weighted average exercise price of C$4.66. The weighted average share price on the dates of exercise during the years ended September 30, 2024 and 2023 was C$4.48 and C$8.69, respectively.

The fair value of the stock options granted during the year ended September 30, 2023 was C$5.43. The Company used the Black-Scholes option pricing model calculated using the following assumptions:

	Year Ended September 30, 2023
Share price at grant date	C$8.30
Risk-free interest rate	3.29%
Expected volatility	51.95%
Expected life of option	10 years
Expected dividend yield	Nil

Restricted stock units

The Company also grants restricted stock units to directors, officers, employees, and consultants. Each unit represents the right to receive one common share, and vests over a period of one to two years from the grant date and are generally settled in the calendar year after vesting. The number of shares issued was less than the number of units settled due to the officers' election to receive a reduced number of shares to satisfy their tax withholding obligations. These tax withholdings resulted in cash outflows of $213,000 and $1,338,000 for the years ended September 30, 2024 and 2023, respectively.

The fair value of the restricted stock units on the date of grant are discounted to reflect the difference between the vesting dates and the expected issuance dates, to be expensed over the respective vesting periods with an increase to contributed surplus.

A summary of restricted stock units is provided below:

	Number of units (000's)	Weighted average grant-date price
Balance, September 30, 2022	930	C$ 8.34
Settled	(727)	8.30
Granted	831	8.30
Balance, September 30, 2023	1,034	C$ 8.34
Settled	(515)	8.38
Balance, September 30, 2024	519	C$ 8.30

Unrecognized compensation expense related to nonvested shares of stock options, restricted stock, and performance units was $430,000 at September 30, 2024 and will be recognized over a weighted average vesting period of 0.4 years. For the years ended September 30, 2024 and 2023, the Company recorded stock-based compensation expense as follows:

	Year Ended September 30, 2024	Year Ended September 30, 2023
Restricted stock units	$ 1,639	$ 3,383
Stock options	845	1,897
Stock-based compensation expense	$ 2,484	$ 5,280

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Commitments and Contingencies

12 Months Ended
Sep. 30, 2024

Commitments and Contingencies

Commitments and Contingencies

11. Commitments and Contingencies

From time to time, the Company is involved in various legal proceedings arising from the ordinary course of business, including governmental investigations or other actions or lawsuits stemming from a failure to comply with laws or regulations.

The Company has received a civil investigative demand from the Department of Justice ("DOJ") through the U.S. Attorney's Office for the Northern District of Georgia pursuant to the False Claims Act regarding an investigation concerning whether the Company may have caused the submission of false claims to government healthcare programs for CPAP equipment. The Company is cooperating with the investigation. The DOJ has not indicated to the Company whether it believes the Company engaged in any wrongdoing. In April 2024, the Company received a subpoena from the U.S. Securities and Exchange Commission (the "SEC") to provide certain documents related to the Company and the DOJ investigation, CID, and financial reporting and disclosure matters ("SEC Subpoena"). Further to the SEC Subpoena, the SEC concluded its investigation in November 2024 and, based on the information it had as at such time, the SEC advised that it did not intend to recommend an enforcement action by it against the Company. Additional governmental agencies could conduct independent investigations relating to this investigation or separate unrelated matters. No assurance can be given as to the timing or outcome of the DOJ's investigation or that no action may ultimately result from the SEC's investigation.

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Operating expenses

12 Months Ended
Sep. 30, 2024

Operating expenses

Operating expenses

12. Operating expenses

	Year Ended September 30, 2024	Year Ended September 30, 2023
Payroll and employee benefits	$ 78,905	$ 67,720
Facilities, other than leases	5,623	5,000
Billing	11,030	9,140
Professional fees	6,288	3,561
Outbound freight	5,466	4,157
Vehicle fuel and maintenance	4,675	4,166
Bank and credit card fees	2,121	1,752
Technology	1,592	1,461
Insurance	1,549	1,651
All other	5,293	4,616
Total operating expenses	$ 122,542	$ 103,224

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Income taxes

12 Months Ended
Sep. 30, 2024

Income taxes

Income taxes

13. Income taxes

The Company's US and foreign income before taxes were as follows:

	Year Ended September 30, 2024	Year Ended September 30, 2023
US	$ (1,770)	$ 2,145
Foreign	(4,884)	(4,844)
	$ (6,654)	$ (2,699)

The details of the Company's income tax provision (benefit) are set forth below:

	Year Ended September 30, 2024	Year Ended September 30, 2023
Current provision (benefit):		
Federal	$ —	$ —
Foreign	—	—
State	(233)	633
	(233)	633
Deferred provision (benefit):		
Federal	369	(668)
Foreign	—	—
State	(27)	120
	342	(548)
Provision for income taxes	$ 109	$ 85

The reconciliation of the Company's income taxes calculated at the US federal statutory rate to its effective tax rate is set forth below:

	Year Ended September 30, 2024	Year Ended September 30, 2023
US federal statutory rate	21.0 %	21.0 %
State taxes, net of federal benefit	3.2	(22.9)
Statutory rate differential attributable to foreign operations	1.6	10.7
Executive compensation	(3.4)	(25.3)
Stock-based compensation	3.2	(23.5)
Change in valuation allowances	(24.1)	38.2
Other	(3.1)	(1.3)
Effective income tax rate	(1.6)%	(3.1)%

The statutory rate differential attributable to foreign operations is derived from local country taxes levied on the Company's operations in Canada.

The change in valuation allowance relates to the Company's deferred tax assets that it generated or utilized during the current year as well as changes in the Company's assessment regarding its likelihood of using its deferred tax assets. The Company considered all the positive and negative evidence available to determine whether it is more likely than not that tax benefit from utilization of the deferred tax assets will ultimately be realized. Based upon that evidence, the Company determined that only a portion of its deferred tax assets will be utilized in the future to offset taxable income generated by the reversal of its deferred tax liabilities.

Deferred tax

The Company's deferred tax assets (liabilities) are comprised of the following:

	Year Ended September 30, 2024	Year Ended September 30, 2023
Deferred tax assets:		
Net and capital operating loss carryforwards	$ 16,469	$ 16,524
Lease liabilities	4,777	4,519
Reserve for accounts receivable	2,074	2,481
Accrued and stock-based compensation	3,146	3,107
Goodwill	11,551	13,448
Interest	2,459	1,252
Other	964	621
Share issuance costs	540	839
Total deferred tax assets	41,980	42,791
Deferred tax assets valuation allowances	(19,089)	(17,667)
Deferred tax asset, net	$ 22,891	$ 25,124
Deferred tax liabilities:		

Property, equipment, and right of use assets, net	$ (9,080)	$ (10,153)
Intangible assets, net	(14,013)	(15,313)
Total deferred tax liabilities	$ (23,093)	$ (25,466)
Net deferred tax assets (liabilities)	$ (202)	$ (342)

The activity of the Company's valuation allowance is as follows:

	Year Ended September 30, 2024	Year Ended September 30, 2023
Balance at beginning of year	$ (17,667)	$ (8,011)
Increases	(1,422)	(9,656)
Balance at end of year	$ (19,089)	$ (17,667)

The US loss carryforwards of approximately $20,000,000 expire in 2030 through 2038 whereas the remaining US loss of approximately $14,000,000 can be carried forward indefinitely.

The Canadian non-capital loss carry-forwards of approximately $28,000,000 have various expiry dates starting in 2027 through 2044. The net capital losses of approximately $1,000,000 can be carried forward indefinitely.

The Company does not have unrecognized tax benefits due to uncertain tax positions. Management has determined that it is more likely than not that all tax positions that the Company has recorded in its income tax provision and tax returns would be sustained upon examination by the taxing authorities. There are no audits currently in progress.

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Related party transactions	12 Months Ended Sep. 30, 2024
Related party transactions	
Related party transactions	

14. Related party transactions

The Company has six leases for office, warehouse, and retail space with a rental company affiliated with the Company's Chief Executive Officer, the majority of which were entered into in 2015. The leases have a combined area of 74,520 square feet. Lease payments under these leases are approximately $65,000 per month in total beginning October 2022, with increases on October 1 of each year equal to the greater of (i) the Consumer Price Index for All Urban Consumers (CPI-U), and (ii) 3%. One lease expires in June 2026 and the remaining five leases expire on September 30, 2029.

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Pay vs Performance Disclosure - USD ($) $ in Thousands	12 Months Ended Sep. 30, 2024	Sep. 30, 2023
Pay vs Performance Disclosure		
Net Income (Loss)	$ (6,763)	$ (2,784)

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Insider Trading Arrangements	3 Months Ended Sep. 30, 2024
Trading Arrangements, by Individual	
Rule 10b5-1 Arrangement Adopted	false
Non-Rule 10b5-1 Arrangement Adopted	false
Rule 10b5-1 Arrangement Terminated	false
Non-Rule 10b5-1 Arrangement Terminated	false

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Basis of Presentation and summary of significant accounting policies (Policies)	12 Months Ended Sep. 30, 2024
Basis of Presentation and summary of significant accounting policies	
Basis of accounting	

Basis of accounting

These consolidated financial statements as of and for the years ended September 30, 2024 and 2023 (the "Consolidated Financial Statements") of the Company were prepared in accordance with accounting principles generally accepted in the US ("GAAP").

The consolidated financial statements, which are presented in US dollars, have been prepared under the historical cost convention, as modified by the measurement at fair values of certain financial assets and financial liabilities.

Historically, the Company qualified as a foreign private issuer and prepared its consolidated financial statements in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB). Effective October 1, 2024, the Company no longer qualifies as a foreign private issuer as defined in Rule 405 of Regulation C under the Securities Act and Rule 3b-4 under the Exchange Act and therefore has become a domestic filer and must file this Form 10-K pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and in accordance with GAAP. The Company's consolidated financial statements were prepared in accordance with GAAP retrospectively for the year ended September 30, 2023.

The consolidated financial statements of the Company are presented in US dollars, which is the Company's functional currency, determined using management's judgment that the primary economic environment in which it will derive its revenues and expenses incurred to generate those revenues is the US.

Basis of measurement

Basis of measurement

These consolidated financial statements have been prepared on a going concern basis that assumes that the Company will continue its operations for the foreseeable future and be able to realize its assets and discharge its liabilities and commitments in the normal course of operation.

Principles of consolidation

Principles of consolidation

These consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries. All intercompany transactions have been eliminated. The Company's consolidated entities, which all have a functional currency of US dollars and ownership of 100%, are as follows:

100 W. Commercial Street, LLC	Medical West Healthcare Center, LLC
Acadia Medical Supply, Inc.	Metro-Med, Inc.
Access Respiratory Home Care, L.L.C.	Metro-Med, Inc. - Los Alamitos
Alliance Home Care & Mobile Diagnostics, L.L.C.	Metro-Med, Inc. - Ventura
At Home Health Equipment, LLC	NorCal Respiratory, Inc.
Black Bear Medical, Inc.	Northwest Medical, LLC
Black Bear Medical Group, Inc.	Oxygen Plus
Black Bear Medical NH, Inc.	Patient-Aids, Inc.
Care Medical Atlanta, LLC	Patient Home Monitoring, Inc
Care Medical of Athens, Inc.	QHM Holdings, Inc.
Care Medical of Augusta, LLC	QHM Investments I, LLC
Care Medical of Gainesville, LLC	Quipt Home Medical, Inc.
Care Medical Partners, LLC	Rejuvenight, LLC
Care Medical Savannah, LLC	Resource Medical, Inc.
Central Oxygen, Inc.	Resource Medical Group Charleston, LLC
Coastal Med-Tech Corp.	Resource Medical Group, LLC
Cooley Medical Equipment, Incorporated	Respicare, Inc.
Focus Respiratory, LLC	Riverside Medical, Inc.
Good Night Medical, LLC	RTA Homecare, LLC
Good Night Medical of Ohio, LLC	Semo Drugs - Care Plus of Mo, Inc.
Good Night Medical of Texas, Inc	Sleep Health Diagnostics, LLC

Great Elm Healthcare, LLC	Sleepwell, LLC
Health Technology Resources, LLC	Southeastern Biomedical Services, LLC
Heartland Health Therapy, LLC	Southern Pharmaceutical Corporation
Heckman Healthcare Service & Supplies Inc.	Thrift Home Care, Inc.
Hometown Medical LLC	Tuscan, Inc.
Legacy Oxygen and Home Care Equipment, LLC	United Respiratory Services, LLC
Mayhugh Drugs, Inc.	West Home Healthcare, Inc.
Med Supply Center, Inc.	

Use of estimates

Use of estimates

Preparing financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company's management reviews these estimates, judgments, and assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted prospectively in the period in which the estimates are revised. Actual results could differ from those estimates.

Estimates where management has made subjective judgments and where there is significant risk of material adjustments to assets and liabilities in future accounting periods include fair value measurements for financial instruments and share-
based transactions, useful lives and impairment of non-financial assets (property and equipment and intangible assets), provision for expected credit losses, fair value measurements for assets and liabilities acquired in business acquisitions, and calculation of deferred taxes.

Accounts receivable

Accounts receivable

Due to the nature of our industry and the reimbursement environment in which the Company operates, certain estimates are required to record total net revenues and accounts receivable at their net realizable values, including estimating variable consideration. Inherent in these estimates is the risk that they will have to be revised or updated as additional information becomes available. Specifically, the complexity of many third-party billing arrangements, contractual terms, and the uncertainty of reimbursement amounts for certain services may result in adjustments to amounts originally recorded. Such adjustments are typically identified and recorded at the point of cash application, claim denial, or account review. Net realizable values are estimated based on a number of factors, including age of the receivables, changes in customer payment patterns, historical experience, industry trends, and current economic conditions.

Inventory

Inventory

Inventory is stated at the lower of cost or net realizable value with cost determined using the first-in, first-out method. The Company's inventory consists of finished goods purchased from vendors; therefore, no labor or overhead is included in the inventory cost. Inventory is subsequently recorded within cost of inventory sold sales on the consolidated statements of operations at the time the inventory is sold. Inventory is transferred to property and equipment as rental equipment at the time of rental revenue recognition.

The Company reviews inventory for obsolete, redundant, and slow-moving goods, and any such inventories are written down to their estimated net realizable value.

Property, equipment, and right-of-use assets

Property, equipment, and right-of-use assets

Property and equipment are stated at cost less accumulated depreciation. Major renewals and improvements are capitalized in the property accounts, while maintenance and repairs which do not extend the useful life of the respective assets, are expensed as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets.

The estimated useful lives of the assets are as follows:

Description	Estimated Useful Life
Rental equipment	1 - 5 years
Right-of-use real estate	Life of lease 2 - 11 years
Right-of-use vehicles	Life of lease 2 - 7 years
Vehicles	1 - 5 years
Leasehold improvements	Life of lease 1 - 11 years
Buildings	25 years
Office and technology equipment	5 years

Depreciation of rental equipment commences once it has been delivered to a patient and put in use. Property and equipment and other non-current assets with definite useful lives are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable.

Intangible assets

Intangible assets

The Company has recorded various intangible assets consisting of customer relationships, customer contracts, trade names and non-compete agreements, in connection with various business acquisitions. Customer relationships are recognized based on the estimated fair value given to the long-term associations with referral sources such as doctors, hospitals, and sleep centers. Customer contracts are recognized at the estimated fair value of the present value of expected future customer billings based on the statistical life of a customer Trade names are recognized at the estimated fair value associated with the trade name of the acquired company. Non-compete agreements are recognized at the estimated fair value associated with the non-compete agreements entered into by the sellers of acquired companies. Definite life intangible assets are amortized on a straight-line basis over the estimated useful lives of the related assets as follows:

Description	Estimated Useful Life
Customer relationships	10 - 20 years
Customer contracts	2 years
Trade names	10 years
Non-compete agreements	5 years

The Company reviews the estimates for useful lives on an annual basis, or more frequently if events during the year indicate that a change may be required, with consideration given to technological obsolescence and other relevant business factors. A change in management's estimate could impact depreciation/amortization expense and the carrying value of property and equipment and intangible assets.

The Company periodically evaluates the recoverability of long-lived assets whenever events and changes in circumstances indicate that the carrying amount of an asset may not be fully recoverable. When indicators of impairment are present, the carrying values of the assets are evaluated in relation to the operating performance and future undiscounted cash flows of the underlying business. The net book value of the underlying asset is adjusted to fair value if the sum of the expected discounted cash flows is less than book value. Fair values are based on estimates of market prices and assumptions concerning the amount and timing of estimated future cash flows and discount rates, reflecting varying degrees of perceived risk, which are Level 3 unobservable inputs. The Company did not have any long-lived asset impairments in the years ended September 30, 2024 or 2023.

Goodwill impairment

Goodwill impairment

The Company tests goodwill for impairment on an annual basis on July 1, or more frequently if an event occurs or circumstances change that would indicate that impairment may exist. The Company determines the fair value of our reporting unit using the income approach (a Level 3 fair value input) and market approach (a Level 2 fair value input) to valuation, as well as other generally accepted valuation methodologies. The income approach utilizes a discounted cash flow analysis using management's assumptions. The market approach compares the reporting unit to similar companies with the assumption that companies operating in the same industry will share similar characteristics and that company values will correlate to those characteristics. If the carrying amount of the reporting unit exceeds the reporting unit's fair value, an impairment loss is recognized equal to the difference between the carrying amount and the estimated fair value of the reporting unit. The Company concluded that there was no impairment of goodwill during fiscal 2024 or 2023.

The approach uses cash flow projections based upon a financial forecast approved by management, covering a five-year period. Cash flows for the years thereafter are extrapolated using the estimated terminal growth rate. The risk premiums expected by market participants related to uncertainties about the industry and assumptions relating to future cash flows may differ or change quickly, depending on economic conditions and other events.

Equity method investee

Equity method investee

In July 2023, the Company, through QHM Investments I, LLC, acquired an 8.3% ownership in DMEScripts, LLC for $1,500,000. As of September 30, 2024, the Company has cumulatively invested $1,710,000 and has an 8.5% ownership. DMEScripts, LLC is an independent e-prescribe company in the US that automates the medical equipment ordering process. This technology is dedicated to improving the patient, prescriber, and provider experience by eliminating inefficiencies and reducing paperwork. The investment in DMEScripts, LLC is accounted for using the equity method.

The Company applies the equity method of accounting for investments when it determines it has a significant influence, but not a controlling interest in the investee. Significant influence is determined by considering key factors such as ownership interest, representation on the board of directors, participation in policy making decisions, business relationship and material intra-entity transactions, among other factors.

The equity method investment is reported at cost and adjusted each period for the Company's share of the investee's income (loss). The Company records "share of loss in equity method investment" on the consolidated statements of income (loss) for its pro rata share ownership percentage of the investee's net loss.

Foreign currency transactions

Foreign currency transactions

Transactions in foreign currencies are initially recorded at the foreign currency spot rate or the rate realized in the transaction. Monetary items are translated at the foreign

currency spot rate as of the reporting date and exchange differences from monetary items are recognized in profit or loss. Non-monetary items that are not carried at fair value are translated using the exchange rates at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The assets and liabilities of foreign operations are translated into US dollars at the rate of exchange prevailing at the reporting date and their statements of operations are translated at the average monthly rates of exchange.

Revenue recognition

Revenue recognition

Revenues are billed to, and collections are received from customers. Because of continuing changes in the health care industry and third-party reimbursement, the consideration receivable from these insurance companies is variable as these billings can be challenged by the payor. Therefore, the amount billed by the Company is reduced to an estimate of the amount that the Company believes will be ultimately allowed by the insurance contract, including co-pays and deductibles. This estimate involves significant judgment including an analysis of past collections and historical modification rates. Management regularly reviews the actual claims approved by the insurance companies, adjusting estimated revenue as necessary.

The Company does not offer warranties to customers in excess of the manufacturer's warranty. Any taxes due upon sale of the products or services are not recognized as revenue. The Company does not have any partially or unfilled performance obligations related to contracts with customers and as such, the Company has no contract liabilities during the years ended September 30, 2024 and 2023.

Rental of medical equipment

Revenue that is generated from equipment that the Company rents to patients is primarily recognized over the noncancelable rental period, typically one month, and commences on delivery of the equipment to the patients. Revenues are recorded at amounts estimated to be received under reimbursement arrangements with third-party payors, including
private insurers, prepaid health plans, Medicare, Medicaid and patients. Rental revenue, less estimated adjustments, is recognized as earned on a straight-line basis over the noncancellable lease term.

Sales of medical equipment and supplies

The Company sells equipment, consumable supplies, and replacement parts to customers and recognizes revenue on delivery, as at that point all performance obligations have been met.

Shipping and handling

The Company provides shipping and handling at no charge in sending product to customers. The Company does not consider this a separate performance obligation since these shipping and handling activities occur before the customer obtains control of the goods. The shipping and handling are considered activities to fulfill the entity's promise to transfer the goods and are expensed as within operating expenses.

Stock-based compensation

Stock-based compensation

The Company grants stock options and restricted stock units to employees, members of the Board of Directors, and consultants. The Company measures equity settled share-based payments based on their fair value at the grant date and recognizes compensation expense on a straight-line basis over the vesting period. Fair value is measured using the Black-Scholes Model. In estimating fair value, management is required to make certain assumptions and estimates, such as the expected life of units, volatility of the Company's future share price, risk-free interest rates, and future dividend yields, at the initial grant date. Changes in assumptions used to estimate fair value could result in materially different results. The Company has elected to recognize the effect of forfeitures in compensation cost when they occur. Previously recognized compensation cost for an award is reversed in the period that the award is forfeited. Further, the Company has elected to use the contractual term as the expected term. Compensation expense is recognized on a straight-line basis, by amortizing the grant date fair value over the vesting period for each separately vesting portion of the award.

Fair value measurement

Fair value measurement

Financial instruments carried at fair value on the consolidated statements of financial position are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

Level 1 – Where financial instruments are traded in active financial markets, fair value is determined by reference to the appropriate quoted market price at the reporting date. Active markets are those in which transactions occur in significant frequency and volume to provide pricing information on an ongoing basis;

Level 2 – If there is no active market, fair value is established using valuation techniques, including discounted cash flow models. The inputs to these models are taken from observable market data where possible, including recent arm's length market transaction and comparisons to the current fair value of similar instruments, but where this is not feasible, inputs such as liquidity risk, credit risk, and volatility are used; and

Level 3 – In this level, fair value determinations are made with inputs other than observable market data.

There were no transfers between the levels of fair value hierarchy during the years ended September 30, 2024 or September 30, 2023.

Loss per share

Loss per share

The Company presents basic and diluted loss per share data for its ordinary shares. Basic loss per share is calculated by dividing the net loss by the weighted average number of Common Shares outstanding during the period. Contingently issuable shares (including shares held in escrow) are not considered outstanding common shares and consequently are not included in the loss per share calculations. The Company's potentially dilutive common share equivalents are stock options and restricted stock units. The years ended September 30, 2024 and 2023 were periods of net losses, therefore, the potentially dilutive common share equivalents are excluded in the determination of dilutive net loss per share because their effect is antidilutive. In order to determine diluted loss per share, it is assumed that any proceeds from the exercise of dilutive instruments would be used to repurchase common shares at the average market price during the period.

Leases

Leases

Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified assets.

The Company's operating leases are for real estate and range from 2 to 11 years. The Company's finance leases are for vehicles and range from 2 to 7 years.

The Company's leases include fixed payments, as well as in some cases, scheduled base rent increases over the term of the lease. Certain leases require variable payments of common area maintenance, operating expenses, and real estate taxes applicable to the property. Variable payments are excluded from the measurements of lease liabilities and are expensed as incurred. Any tenant improvement allowances received from the lessor are recorded as a reduction to rent expense over the term of the lease. Some of the Company's vehicle lease agreements contain residual value guarantees.

The Company determines if an arrangement is a lease at the inception of the contract. Lease liabilities are recognized at the commencement date based on the present value of lease payments over the lease term for those arrangements where there is an identified asset, and the contract conveys the right to control its use. The right-of-use asset is measured at the initial amount of the lease liability. Right-of-use assets are included in property and equipment in the Company's consolidated balance sheets.

Operating lease expense is recognized on a straight-line basis over the term of the lease. Finance lease cost includes a.) depreciation, which is recognized on a straight-line basis over the expected life of the right-of-use asset and included in depreciation in the Company's consolidated statements of income (loss), and b.) interest expense, which is recognized following an effective interest rate method and is included in interest expense in the Company's consolidated statements of income (loss).

The Company's real estate operating leases do not provide an implicit rate that can be easily determined. Therefore, the Company applies its incremental borrowing rate to the lease based on the information available at the commencement date. This estimate impacts the carrying amount of the lease liabilities and the interest expense recorded on the consolidated statement of income (loss). Vehicle finance leases are recorded at the interest rate implicit in the lease based on the current value and the estimated residual value of the vehicle.

Certain leases include one or more options to renew or terminate the lease at the Company's discretion. When the Company recognizes a lease, it assesses the lease term based on the conditions of the lease and determines whether it is probable that it will choose to extend the lease at the end of the initial lease term. This estimate could affect future results if the Company extends the lease or exercises an early termination option.

The Company accounts for non-lease and lease components to which they relate as a single lease component. Additionally, the Company recognized lease payments under short-term leases with an initial term of twelve months or less, as well as low value assets, as an expense on a straight-line basis over the lease term without recognizing the lease liability and ROU asset.

Income taxes

Income taxes

Deferred taxes are determined based on the differences between the financial statements and the tax bases using rates as enacted in the laws. A valuation allowance is established if it is "more likely than not" that all or a portion of the deferred tax assets will not be realized.

Interest and penalties related to unrecognized tax benefits are recognized in the tax provision. Liabilities for uncertain tax positions are recognized when it is more likely than not that a tax position will not be sustained upon examination and settlement with various taxing authorities. Liabilities for uncertain tax positions are measured based upon the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement. There are not any material interest or penalties during any of the years presented.

Business combinations

Business combinations

The Company accounts for business combinations using the acquisition method when control is obtained by the Company. The Company measures the consideration transferred, the assets acquired, and the liabilities assumed in a business combination at their acquisition-date fair values. Acquisition-related costs are recognized as expenses in the periods in which the costs are incurred, and the services are received. The excess of the consideration transferred to obtain control, over the net of the acquisition-date

amounts of the identifiable assets acquired and the liabilities assumed, is recognized as goodwill as of the acquisition date.

Contingent consideration for a business combination is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Contingent consideration that is classified as a liability is measured at subsequent reporting dates at fair value with the corresponding gain or loss being recognized in profit or loss.

Financial instruments concentration of credit risk

Financial instruments concentration of credit risk

The Company maintains cash with various major financial institutions which generally exceeds federally insured limits. The Company performs periodic evaluations of the financial institutions in which its cash is invested.

Derivatives financial instruments

Derivatives financial instruments

The Company is exposed to risks related to changes in interest rates. The financial risk management program is designed to manage the exposure arising from cash flow variability and uses derivative financial instruments to minimize this risk. The Company does not enter into derivative financial instruments for trading or speculative purposes.

The Company's derivative instruments consist of interest rate swap contracts. Derivative instruments are recorded in the consolidated balance sheets and the changes in the fair values of these interest rate swap contracts are recorded on the consolidated statements of income/(loss).

Recently adopted and issued accounting pronouncements

Recently adopted accounting pronouncements

On October 1, 2023, the Company adopted Accounting Standards Update ("ASU") 2016-13, Financial Instruments - Credit Losses: Measurement of Credit Losses on Financial Instruments. The standard replaces the current incurred loss impairment model that recognizes losses when a probable threshold is met with a requirement to recognize lifetime expected credit losses immediately when a financial asset is originated or purchased. Further, the Financial Accounting Standards Board ("FASB") issued ASU 2019-04 and ASU 2019-05 to provide additional guidance on the credit losses standard. While the adoption of ASC 326 could result in a higher allowance recorded in the future for credit losses on receivables within the scope of the standard due to the prescribed measurement principles, the impact of the adoption on the Company's consolidated financial statements was not material.

Recently issued accounting pronouncements

The Company is an "emerging growth company" as defined by the Jumpstart Our Business Startups Act of 2012 ("JOBS Act"). The JOBS Act provides that an emerging growth company can take advantage of the extended transition period provided in Section 7(a)(2)(B) of the Securities Act of 1933, as amended, for complying with new or revised accounting standards. In other words, an emerging growth company can selectively delay the adoption of all accounting standards until those standards would otherwise apply to private companies. The Company has elected to utilize this exemption and, as a result, the consolidated financial statements may not be comparable to the financial statements of issuers that are required to comply with the effective dates for new or revised accounting standards that are applicable to public companies. To date, however, the Company has not delayed the adoption of any accounting standards except as noted below. Section 107 of the JOBS Act provides that the Company can elect to opt out of the extended transition period at any time, which election is irrevocable.

In December 2023, the FASB issued ASU No. 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures, which is intended to improve the transparency of income tax disclosures by requiring consistent categories and greater disaggregation of information in the effective tax rate reconciliation and income taxes paid by jurisdiction. The ASU is effective for public business entities' annual periods beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact of adopting this guidance on its consolidated financial statements.

In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting ("Topic 280"), which requires disclosure of incremental segment information, including significant segment expenses that are regularly provided to the chief operating decision maker and to disclose how reported measures of segment profit or loss are used in assessing segment performance and allocating resources. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023 and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact that this standard will have on its consolidated financial statements and related disclosures.

In March 2024, the FASB issued ASU No. 2024-01, Compensation-Stock Compensation ("Topic 718"), which provides illustrative guidance to help entities determine whether profits interest and similar awards should be accounted for as share-based payment arrangements within the scope of ASC 718. ASU 2024-01 is effective for annual periods beginning after December 15, 2024, and interim periods within those annual periods. The Company is currently evaluating the impact that this standard will have on its consolidated financial statements and related disclosures.

In March 2024, the SEC issued its final climate disclosure rule, which requires registrants to provide climate-related disclosures in their annual reports and registration statements. The new disclosure requirements will be effective for the Company beginning with its annual report for the year ending September 30, 2025. In April 2024, the SEC stayed its final climate rule to allow for a judicial review of pending legal challenges. The Company is currently evaluating the impact
these rules will have on its consolidated financial statements and related disclosures and will monitor the litigation progress relating to these rules for possible impacts on the disclosure requirements under the rules.

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Basis of Presentation and summary of significant accounting policies (Tables)

12 Months Ended

Sep. 30, 2024

Basis of Presentation and summary of significant accounting policies

Schedule of consolidated entities

100 W. Commercial Street, LLC	Medical West Healthcare Center, LLC
Acadia Medical Supply, Inc.	Metro-Med, Inc.
Access Respiratory Home Care, L.L.C.	Metro-Med, Inc. - Los Alamitos
Alliance Home Care & Mobile Diagnostics, L.L.C.	Metro-Med, Inc. - Ventura
At Home Health Equipment, LLC	NorCal Respiratory, Inc.
Black Bear Medical, Inc.	Northwest Medical, LLC
Black Bear Medical Group, Inc.	Oxygen Plus
Black Bear Medical NH, Inc.	Patient-Aids, Inc.
Care Medical Atlanta, LLC	Patient Home Monitoring, Inc
Care Medical of Athens, Inc.	QHM Holdings, Inc.
Care Medical of Augusta, LLC	QHM Investments I, LLC
Care Medical of Gainesville, LLC	Quipt Home Medical, Inc.
Care Medical Partners, LLC	Rejuvenight, LLC
Care Medical Savannah, LLC	Resource Medical, Inc.
Central Oxygen, Inc.	Resource Medical Group Charleston, LLC
Coastal Med-Tech Corp.	Resource Medical Group, LLC
Cooley Medical Equipment, Incorporated	Respicare, Inc.
Focus Respiratory, LLC	Riverside Medical, Inc.
Good Night Medical, LLC	RTA Homecare, LLC
Good Night Medical of Ohio, LLC	Semo Drugs - Care Plus of Mo, Inc.
Good Night Medical of Texas, Inc	Sleep Health Diagnostics, LLC
Great Elm Healthcare, LLC	Sleepwell, LLC
Health Technology Resources, LLC	Southeastern Biomedical Services, LLC
Heartland Health Therapy, LLC	Southern Pharmaceutical Corporation
Heckman Healthcare Service & Supplies Inc.	Thrift Home Care, Inc.
Hometown Medical LLC	Tuscan, Inc.
Legacy Oxygen and Home Care Equipment, LLC	United Respiratory Services, LLC
Mayhugh Drugs, Inc.	West Home Healthcare, Inc.
Med Supply Center, Inc.	

Schedule of estimated useful lives of the assets

Description	Estimated Useful Life
Rental equipment	1 -5 years
Right-of-use real estate	Life of lease 2 -11 years
Right-of-use vehicles	Life of lease 2 -7 years
Vehicles	1 -5 years
Leasehold improvements	Life of lease 1 -11 years
Buildings	25 years
Office and technology equipment	5 years

Schedule of useful life of finite-lived intangible assets

Description	Estimated Useful Life
Customer relationships	10 - 20 years
Customer contracts	2 years

Trade names	10 years
Non-compete agreements	5 years

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Acquisitions of and investment in businesses (Tables)

12 Months Ended

Sep. 30, 2024

Goodwill continuity

Schedule of movement in Purchase Price Payable

Balance, September 30, 2022	$ 5,778
Addition from acquisitions	1,274
Accretion of interest	128
Derecognition of purchase price payable	(640)
Payments	(5,083)
Balance, September 30, 2023	$ 1,457
Accretion of interest	37
Derecognition of purchase price payable	(550)
Payments	(944)
Balance, September 30, 2024	$ —

Great Elm Healthcare, LLC

Goodwill continuity

Schedule of fair value of the acquired assets and liabilities

Accounts receivable	$ 5,531
Inventory	1,398
Prepaid and other current assets	584
Property, equipment, and right of use assets	13,261
Goodwill	22,826
Intangible asset - customer relationships	42,000
Intangible asset - trade name	5,820
Other assets	161
Accounts payable	(6,085)
Accrued liabilities	(3,845)
Deferred revenue	(1,022)
Equipment loans	(4,259)
Lease liabilities	(2,801)
Net assets acquired	**$73,569**
Cash paid at closing	$ 72,689
Cash received from working capital adjustment	(360)
Cash acquired	(820)
Equity issued at closing	2,060
Consideration paid or payable	**$73,569**

Southern Pharmaceutical Corporation

Goodwill continuity

Schedule of fair value of the acquired assets and liabilities

Accounts receivable	$ 845
Inventory	1,374
Prepaid and other current assets	4
Property, equipment, and right of use assets	3,290
Goodwill	243
Intangible asset - customer relationships	2,190
Intangible asset - trade name	300
Intangible asset - non-compete agreements	40
Accounts payable	(1,483)
Accrued liabilities	(196)
Deferred revenue	(212)
Equipment loans	(1,063)
Lease liabilities	(1,142)
Deferred income taxes	(408)
Net assets acquired	**$ 3,782**
Cash paid at closing	$ 3,153
Cash acquired	(124)
Cash to be paid after closing, included in purchase price payable	753
Consideration paid or payable	**$ 3,782**

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Prepaid and other current assets (Tables)

12 Months Ended

Sep. 30, 2024

Prepaid and other current assets

Schedule of prepaid and other current assets

	As at September 30, 2024	As of September 30, 2023
Vendor rebates	$ 2,798	$ 2,211
Prepaid insurance	1,904	825
Prepaid income taxes	1,283	424
Other	926	372
Total	$ 6,911	$ 3,832

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Property, equipment, and right-of-use assets (Tables)

12 Months Ended

Sep. 30, 2024

Property, equipment, and right-of-use assets

Schedule of property, equipment, and right-of-use assets

	As at September 30, 2024	As of September 30, 2023
Rental equipment	64,568	61,683
Vehicles	3,296	2,516
Leasehold improvements	2,403	2,117
Office and technology equipment	1,130	1,124
Land	160	160
Buildings	930	930
Projects in process	360	—
Property and equipment, gross	72,847	68,530
Less: accumulated depreciation	(35,462)	(33,027)
Property and equipment, net	$ 37,385	$ 35,503
Right-of-use real estate	$ 23,510	$ 21,227
Right-of-use vehicles	5,498	4,211
Right of use, gross	29,008	25,438
Less: accumulated amortization	(12,533)	(7,536)
Right of use, net	$ 16,475	$ 17,902

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Goodwill and intangible assets (Tables)

12 Months Ended

Sep. 30, 2024

Goodwill and intangible assets

Schedule of activity in goodwill

Balance, September 30, 2022	$ 28,208
Adjustments to prior year acquisitions	(544)
Acquisitions during the year ended September 30, 2023:	

Great Elm	22,826
Southern	2,335
Balance, September 30, 2023	$ 52,825
Adjustments related to final purchase price allocation for Southern acquisition	(2,092)
Balance, September 30, 2024	$ 50,733

Schedule of intangible assets

	As of September 30, 2024	As of September 30, 2023
Customer relationships	$ 79,088	$ 79,088
Trade names	11,581	11,581
Customer contracts	3,851	3,851
Non-compete agreements	710	710
Intangible assets, gross	95,230	95,230
Less: accumulated amortization	(27,277)	(21,190)
Intangible assets, net	$ 67,953	$ 74,040

Schedule of annual amortization of intangible asset

Year Ending September 30,	Estimated Amortization
2025	$ 6,016
2026	5,776
2027	5,723
2028	5,594
2029	5,587
Thereafter	39,257
Intangible assets, net	$ 67,953

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Accounts payable and accrued liabilities (Tables)

12 Months Ended

Sep. 30, 2024

Accounts payable and accrued liabilities

Schedule of accounts payable and accrued liabilities

	As of September 30, 2024	As of September 30, 2023
Accounts payable	$ 29,310	$ 24,736
Accrued compensation	4,576	4,927
Other	1,477	2,355
Total	$ 35,363	$ 32,018

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Deferred revenue (Tables)

12 Months Ended

Sep. 30, 2024

Deferred revenue

Schedule of deferred revenue arrangements

	For the year ended September 30, 2024	For the year ended September 30, 2023
Beginning balance	$ 4,511	$ 3,036
Acquisitions	—	1,234
Operations	(943)	241
Ending balance	$ 3,568	$ 4,511

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Long-term debt and lease liabilities (Tables)

12 Months Ended

Sep. 30, 2024

Long-term debt and lease liabilities

Summary of the balances on the Facility

	As of September 30, 2024	As of September 30, 2023
Delayed-draw term loan	$ 58,400	$ 61,600
Term loan	4,500	4,750
Revolving credit facility	6,323	—
Total principal	69,223	66,350
Deferred financing costs	(1,430)	(1,884)
Net carrying value	$ 67,793	$ 64,466
Current portion	3,248	3,352
Long-term portion	64,545	61,114
Net carrying value	$ 67,793	$ 64,466

Schedule future repayments of the Facility

Year Ending September 30,	Amount
2025	$ 3,450
2026	3,450
2027	69,223
Total	$ 76,123

Schedule of activity in equipment loans

	Year Ended September 30, 2024	Year Ended September 30, 2023
Beginning Balance	$ 14,347	5,707
Additions:		
Acquisitions	—	5,322
Operations	25,304	23,615
Repayments	(26,792)	(20,297)
Ending Balance	12,859	14,347
Current portion, due during the year ended September 30, 2025	12,804	14,114
Long-term portion, due during the year ended September 30, 2026	$ 55	$ 233

Schedule of movement in lease liabilities

	Finance	Operating	Total
Balance, September 30, 2022	$ 1,993	$ 8,506	$ 10,499
Additions during the period:			
Acquisitions	583	3,361	3,944
Operations	1,159	7,938	9,097
Lease terminations	—	(13)	(13)
Repayments	(821)	(3,556)	(4,377)
Balance, September 30, 2023	$ 2,914	$ 16,236	$ 19,150
Additions during the period:			
Operations	1,975	4,229	6,204
Lease terminations	—	(438)	(438)
Repayments	(1,579)	(4,187)	(5,766)
Balance, September 30, 2024	$ 3,310	$ 15,840	$ 19,150

Schedule of future payments pursuant to lease liabilities

Year Ending September 30,	Operating	Finance	Total
2025	$ 5,518	$ 1,537	$ 7,055
2026	4,610	1,039	5,649
2027	3,301	682	3,983
2028	2,360	428	2,788
2029	1,697	68	1,765
2030	450	—	450
Thereafter	443	—	443
Gross lease payments	18,379	3,754	22,133
Less amounts relating to interest	(2,539)	(444)	(2,983)

Schedule of components of finance lease expense and other information relating to leases

Lease liabilities		$ 15,840	$ 3,310	$ 19,150

	Classification	Years ended September 30 2024	2023
Finance lease expense:			
Amortization of lease assets	Depreciation	$ 1,262	$ 983
Interest on lease liabilities	Interest expense	262	187
Total finance lease cost		$ 1,524	$ 1,170

	As of September 30, 2024	As of September 30, 2023
Weighted average remaining lease term (years)		
Operating leases	4.1	4.5
Finance leases	2.8	2.3
Weighted average discount rate		
Operating leases	7.4 %	7.4 %
Finance leases	8.5 %	8.5 %

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Shareholders' Equity (Tables)

12 Months Ended Sep. 30, 2024

Shareholders' Equity

Schedule of stock option activity

	Number of options (000's)	Weighted average exercise price
Balance, September 30, 2022	3,751	C$ 4.24
Granted	435	8.30
Exercised	(130)	5.01
Expired	(48)	6.94
Forfeited	(51)	7.22
Balance, September 30, 2023	3,957	C$ 4.49
Exercised	(520)	1.50
Expired	(31)	7.35
Forfeited	(4)	8.48
Balance, September 30, 2024	3,402	C$ 4.91

Schedule of assumptions used in valuation of stock options

	Year Ended September 30, 2023
Share price at grant date	C$8.30
Risk-free interest rate	3.29%
Expected volatility	51.95%
Expected life of option	10 years
Expected dividend yield	Nil

Schedule of restricted stock units activity

	Number of units (000's)	Weighted average grant-date price
Balance, September 30, 2022	930	C$ 8.34
Settled	(727)	8.30
Granted	831	8.30
Balance, September 30, 2023	1,034	C$ 8.34
Settled	(515)	8.38
Balance, September 30, 2024	519	C$ 8.30

Schedule of stock-based compensation expense

	Year Ended September 30, 2024	Year Ended September 30, 2023
Restricted stock units	$ 1,639	$ 3,383
Stock options	845	1,897
Stock-based compensation expense	$ 2,484	$ 5,280

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Operating expenses (Tables)

12 Months Ended Sep. 30, 2024

Operating expenses

Schedule of operating expenses

	Year Ended September 30, 2024	Year Ended September 30, 2023
Payroll and employee benefits	$ 78,905	$ 67,720
Facilities, other than leases	5,623	5,000
Billing	11,030	9,140
Professional fees	6,288	3,561
Outbound freight	5,466	4,157
Vehicle fuel and maintenance	4,675	4,166
Bank and credit card fees	2,121	1,752
Technology	1,592	1,461
Insurance	1,549	1,651
All other	5,293	4,616
Total operating expenses	$ 122,542	$ 103,224

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Income taxes (Tables)

12 Months Ended Sep. 30, 2024

Income taxes

Schedule of the company's US and foreign income before taxes

	Year Ended September 30, 2024	Year Ended September 30, 2023
US	$ (1,770)	$ 2,145
Foreign	(4,884)	(4,844)
	$ (6,654)	$ (2,699)

Schedule of income tax provision (benefit)

	Year Ended September 30, 2024	Year Ended September 30, 2023
Current provision (benefit):		
Federal	$ —	$ —
Foreign	—	—
State	(233)	633
	(233)	633
Deferred provision (benefit):		
Federal	369	(668)
Foreign	—	—
State	(27)	120
	342	(548)
Provision for income taxes	$ 109	$ 85

Schedule of reconciliation of the Company's income taxes calculated at the US federal statutory rate to its effective tax rate

	Year Ended September 30, 2024	Year Ended September 30, 2023
US federal statutory rate	21.0 %	21.0 %
State taxes, net of federal benefit	3.2	(22.9)
Statutory rate differential attributable to foreign operations	1.6	10.7

Executive compensation	(3.4)	(25.3)
Stock-based compensation	3.2	(23.5)
Change in valuation allowances	(24.1)	38.2
Other	(3.1)	(1.3)
Effective income tax rate	(1.6)%	(3.1)%

Schedule of deferred tax assets (liabilities)

	Year Ended September 30, 2024	Year Ended September 30, 2023
Deferred tax assets:		
Net and capital operating loss carryforwards	$ 16,469	$ 16,524
Lease liabilities	4,777	4,519
Reserve for accounts receivable	2,074	2,481
Accrued and stock-based compensation	3,146	3,107
Goodwill	11,551	13,448
Interest	2,459	1,252
Other	964	621
Share issuance costs	540	839
Total deferred tax assets	41,980	42,791
Deferred tax assets valuation allowances	(19,089)	(17,667)
Deferred tax asset, net	$ 22,891	$ 25,124
Deferred tax liabilities:		
Property, equipment, and right of use assets, net	$ (9,080)	$ (10,153)
Intangible assets, net	(14,013)	(15,313)
Total deferred tax liabilities	$ (23,093)	$ (25,466)
Net deferred tax assets (liabilities)	$ (202)	$ (342)

Schedule of valuation allowance activity

	Year Ended September 30, 2024	Year Ended September 30, 2023
Balance at beginning of year	$ (17,667)	$ (8,011)
Increases	(1,422)	(9,656)
Balance at end of year	$ (19,089)	$ (17,667)

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Nature of operations (Details)	12 Months Ended Sep. 30, 2024 segment
Nature of operations	
Number of business segments	1

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Basis of Presentation and summary of significant accounting policies (Details) - USD ($)	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Basis of Presentation and summary of significant accounting policies		
Goodwill impairment	$ 0	$ 0
Projected cash flows period	5 years	
Contract liabilities	$ 0	0
Fair value assets, transfers from level 1 to 2	0	0
Fair value assets, transfers from level 2 to 1	0	0
Fair value assets, transfers into or out of level 3	0	0
Fair value liabilities, transfers from level 1 to 2	$ 0	$ 0

XML 77 R38.htm IDEA: XBRL DOCUMENT

Basis of Presentation and summary of significant accounting policies - Property, equipment, and right-of-use assets (Details)	12 Months Ended
	Sep. 30, 2024
Rental equipment | Maximum	
Property, equipment, and right-of-use assets	
Estimated Useful Life	5 years
Rental equipment | Minimum	
Property, equipment, and right-of-use assets	
Estimated Useful Life	1 year
Right-of-use real estate | Maximum	
Property, equipment, and right-of-use assets	
Estimated Useful Life	11 years
Right-of-use real estate | Minimum	
Property, equipment, and right-of-use assets	
Estimated Useful Life	2 years
Right-of-use vehicles | Maximum	
Property, equipment, and right-of-use assets	
Estimated Useful Life	7 years
Right-of-use vehicles | Minimum	
Property, equipment, and right-of-use assets	
Estimated Useful Life	2 years
Vehicles | Maximum	
Property, equipment, and right-of-use assets	
Estimated Useful Life	5 years
Vehicles | Minimum	
Property, equipment, and right-of-use assets	
Estimated Useful Life	1 year
Leasehold Improvements | Maximum	
Property, equipment, and right-of-use assets	
Estimated Useful Life	11 years
Leasehold Improvements | Minimum	
Property, equipment, and right-of-use assets	
Estimated Useful Life	1 year
Buildings | Maximum	
Property, equipment, and right-of-use assets	
Estimated Useful Life	25 years
Office and technology equipment | Maximum	

Property, equipment, and right-of-use assets	
Estimated Useful Life	5 years

XML 78 R39.htm IDEA: XBRL DOCUMENT

Basis of Presentation and summary of significant accounting policies - Intangible assets (Details)	**Sep. 30, 2024**
Customer relationships | Maximum	
Summary of intangible assets	
Estimated useful lives	20 years
Customer relationships | Minimum	
Summary of intangible assets	
Estimated useful lives	10 years
Customer contracts	
Summary of intangible assets	
Estimated useful lives	2 years
Trade names	
Summary of intangible assets	
Estimated useful lives	10 years
Non-compete agreements	
Summary of intangible assets	
Estimated useful lives	5 years

XML 79 R40.htm IDEA: XBRL DOCUMENT

Basis of Presentation and summary of significant accounting policies - Equity method investee (Details) - USD ($)	**1 Months Ended**		
	Jul. 31, 2023	**Sep. 30, 2024**	**Sep. 30, 2023**
Equity method investee			
Cumulative investments		$ 1,311,000	$ 1,411,000
DMEScripts, LLC			
Equity method investee			
Percentage of equity interest acquired	8.30%	8.50%	
Payments to acquire equity interest	$ 1,500,000		
Cumulative investments		$ 1,710,000	

XML 80 R41.htm IDEA: XBRL DOCUMENT

Basis of Presentation and summary of significant accounting policies - Leases (Details)	**Sep. 30, 2024**
Maximum	
Leases	
Operating lease real estate term	11 years
Finance lease vehicles term	7 years
Minimum	
Leases	
Operating lease real estate term	2 years
Finance lease vehicles term	2 years

XML 81 R42.htm IDEA: XBRL DOCUMENT

Acquisitions of and investment in businesses (Details)	**Sep. 01, 2023 USD ($) state**	**Jan. 03, 2023 USD ($) state $ / shares shares**	**1 Months Ended Sep. 30, 2023 USD ($)**	**9 Months Ended Sep. 30, 2023 USD ($)**	**12 Months Ended Sep. 30, 2024 USD ($)**	**Sep. 30, 2023 USD ($)**
Goodwill continuity						
Acquisition-related costs					$ 401,000	$ 1,269,000
Great Elm Healthcare, LLC						
Goodwill continuity						
Number of states in which operations are based | state		7			
Total purchase price		$ 73,569,000				
Purchase price in cash		$ 72,689,000				
Shares issued in business combination | shares		431,996				
Price per share | $ / shares		$ 4.77				
Purchase price in Quipt common shares		$ 2,060,000				
Cash acquired		820,000				
Cash received from working capital adjustment		$ 360,000				
Acquisition-related costs					10,000	1,238,000
Pro forma revenues				$ 50,800,000		67,500,000
Pro forma net income				$ 2,100,000		2,300,000
Southern Pharmaceutical Corporation						
Goodwill continuity						
Number of states in which operations are based | state	3				
Total purchase price	$ 3,782,000					
Purchase price in cash	3,153,000					
Cash acquired	124,000					
Acquisition-related costs					$ 120,000	24,000
Pro forma revenues			$ 800,000			10,100,000
Pro forma net income			$ 200,000			$ 1,000,000
Holdbacks paid during the year	$ 753,000					

XML 82 R43.htm IDEA: XBRL DOCUMENT

Acquisitions of and investment in

businesses - Fair value of the acquired assets and liabilities (Details) - USD ($)	Sep. 01, 2023	Jan. 03, 2023	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2022
Goodwill continuity					
Goodwill			$ 50,733,000	$ 52,825,000	$ 28,208,000
Great Elm Healthcare, LLC					
Goodwill continuity					
Accounts receivable		$ 5,531,000			
Inventory		1,398,000			
Prepaid and other current assets		584,000			
Property, equipment, and right of use assets		13,261,000			
Goodwill		22,826,000			
Other assets		161,000			
Accounts payable		(6,085,000)			
Accrued liabilities		(3,845,000)			
Deferred revenue		(1,022,000)			
Equipment loans		(4,259,000)			
Lease liabilities		(2,801,000)			
Net assets acquired		73,569,000			
Cash paid at closing		72,689,000			
Cash received from working capital adjustment		(360,000)			
Cash acquired		(820,000)			
Equity issued at closing		2,060,000			
Consideration paid or payable		73,569,000			
Great Elm Healthcare, LLC | Trade names					
Goodwill continuity					
Intangible asset		5,820,000			
Great Elm Healthcare, LLC | Customer relationships					
Goodwill continuity					
Intangible asset		$ 42,000,000			
Southern Pharmaceutical Corporation					
Goodwill continuity					
Accounts receivable	$ 845,000				
Inventory	1,374,000				
Prepaid and other current assets	4,000				
Property, equipment, and right of use assets	3,290,000				
Goodwill	243,000				
Accounts payable	(1,483,000)				
Accrued liabilities	(196,000)				
Deferred revenue	(212,000)				
Equipment loans	(1,063,000)				
Lease liabilities	(1,142,000)				
Deferred income taxes	(408,000)				
Net assets acquired	3,782,000				
Cash paid at closing	3,153,000				
Cash acquired	(124,000)				
Cash to be paid after closing, included in purchase price payable	753,000				
Consideration paid or payable	3,782,000				
Southern Pharmaceutical Corporation | Trade names					
Goodwill continuity					
Intangible asset	300,000				
Southern Pharmaceutical Corporation | Customer relationships					
Goodwill continuity					
Intangible asset	2,190,000				
Southern Pharmaceutical Corporation | Non-compete agreements					
Goodwill continuity					
Intangible asset	$ 40,000				

XML 83 R44.htm IDEA: XBRL DOCUMENT

Acquisitions of and investment in businesses - Movement in Purchase Price Payable (Details) - USD ($) $ in Thousands	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Purchase price payable		
Balance, beginning	$ 1,457	$ 5,778
Addition from acquisitions		1,274
Accretion of interest	37	128
Derecognition of purchase price payable	(550)	(640)
Payments	$ (944)	(5,083)
Balance, ending		$ 1,457

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Prepaid and other current assets (Details) - USD ($) $ in Thousands	Sep. 30, 2024	Sep. 30, 2023
Prepaid and other current assets		
Vendor rebates	$ 2,798	$ 2,211
Prepaid insurance	1,904	825
Prepaid income taxes	1,283	424
Other	926	372
Total	$ 6,911	$ 3,832

XML 85 R46.htm IDEA: XBRL DOCUMENT

Property, equipment, and right-of-use

assets (Details) - USD ($) $ in Thousands	Sep. 30, 2024	Sep. 30, 2023
Property, equipment, and right-of-use assets		
Property and equipment, gross	$ 72,847	$ 68,530
Less: accumulated depreciation	(35,462)	(33,027)
Property and equipment, net	37,385	35,503
Right of use, gross	29,008	25,438
Less: accumulated amortization	(12,533)	(7,536)
Right of use, net	16,475	17,902
Rental equipment		
Property, equipment, and right-of-use assets		
Property and equipment, gross	64,568	61,683
Vehicles		
Property, equipment, and right-of-use assets		
Property and equipment, gross	3,296	2,516
Leasehold Improvements		
Property, equipment, and right-of-use assets		
Property and equipment, gross	2,403	2,117
Office and technology equipment		
Property, equipment, and right-of-use assets		
Property and equipment, gross	1,130	1,124
Land		
Property, equipment, and right-of-use assets		
Property and equipment, gross	160	160
Buildings		
Property, equipment, and right-of-use assets		
Property and equipment, gross	930	930
Projects in process		
Property, equipment, and right-of-use assets		
Property and equipment, gross	360	
Right-of-use real estate		
Property, equipment, and right-of-use assets		
Right of use, gross	23,510	21,227
Right-of-use vehicles		
Property, equipment, and right-of-use assets		
Right of use, gross	$ 5,498	$ 4,211

XML 86 R47.htm IDEA: XBRL DOCUMENT

Property, equipment, and right-of-use assets - Narrative (Details) - USD ($)	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Property, equipment, and right-of-use assets		
Balance of equipment value paid in cash	$ 10,313,000	$ 6,852,000
Rental equipment		
Property, equipment, and right-of-use assets		
Rental equipment transferred from inventory	33,566,000	29,279,000
Balance of equipment value paid in cash	8,262,000	5,664,000
Rental equipment | Equipment loans		
Property, equipment, and right-of-use assets		
Principal amount of debt	$ 25,304,000	$ 23,615,000

XML 87 R48.htm IDEA: XBRL DOCUMENT

Goodwill and intangible assets - Goodwill continuity (Details) - USD ($) $ in Thousands	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Activity in goodwill		
Goodwill, Beginning balance	$ 52,825	$ 28,208
Adjustments		(544)
Goodwill, Ending balance	50,733	52,825
Great Elm		
Activity in goodwill		
Acquisitions		22,826
Southern		
Activity in goodwill		
Adjustments	$ (2,092)	
Acquisitions		$ 2,335

XML 88 R49.htm IDEA: XBRL DOCUMENT

Goodwill and intangible assets - Summary of intangible assets (Details) - USD ($) $ in Thousands	Sep. 30, 2024	Sep. 30, 2023
Summary of intangible assets		
Intangible assets, gross	$ 95,230	$ 95,230
Less: accumulated amortization	(27,277)	(21,190)
Total intangible assets, net	67,953	74,040
Customer relationships		
Summary of intangible assets		
Intangible assets, gross	79,088	79,088
Trade names		
Summary of intangible assets		
Intangible assets, gross	11,581	11,581
Customer contracts		
Summary of intangible assets		

Intangible assets, gross	3,851	3,851
Non-compete agreements		
Summary of intangible assets		
Intangible assets, gross	$ 710	$ 710

XML 89 R50.htm IDEA: XBRL DOCUMENT

Goodwill and intangible assets - Schedule of annual amortization of intangible asset (Details) - USD ($) $ in Thousands	**Sep. 30, 2024**	**Sep. 30, 2023**
Annual amortization of intangible assets		
2025	$ 6,016	
2026	5,776	
2027	5,723	
2028	5,594	
2029	5,587	
Thereafter	39,257	
Total intangible assets, net	$ 67,953	$ 74,040

XML 90 R51.htm IDEA: XBRL DOCUMENT

Accounts payable and accrued liabilities (Details) - USD ($) $ in Thousands	**Sep. 30, 2024**	**Sep. 30, 2023**
Accounts payable and accrued liabilities		
Accounts payable	$ 29,310	$ 24,736
Accrued compensation	4,576	4,927
Other	1,477	2,355
Total	$ 35,363	$ 32,018

XML 91 R52.htm IDEA: XBRL DOCUMENT

Deferred revenue (Details) - USD ($) $ in Thousands	**12 Months Ended**	
	Sep. 30, 2024	**Sep. 30, 2023**
Activity for deferred revenue		
Beginning balance	$ 4,511	$ 3,036
Acquisitions		1,234
Operations	(943)	241
Ending balance	$ 3,568	$ 4,511

XML 92 R53.htm IDEA: XBRL DOCUMENT

Long-term debt and lease liabilities - Senior credit facility (Details) - USD ($)	**Jan. 03, 2023**	**12 Months Ended**	
		Sep. 30, 2024	**Sep. 30, 2023**
Long-term debt			
Issuance of delayed-draw term loan under senior credit facility			$ 64,000,000
Floor rate		0.50%	
Debt Instrument, Variable Interest Rate, Type [Extensible Enumeration]		us-gaap:SecuredOvernightFinancingRateSofrMember	
Interest rate		0.00%	
Reduction of interest expense		$ 311,000	
Derivative liability - interest rate swap		1,122,000	
Interest expense		5,346,000	4,415,000
Amortization of deferred financing costs		513,000	$ 462,000
Interest rate swap			
Long-term debt			
Notional amount		59,000,000	
Derivative liability - interest rate swap		$ 1,122,000	
Minimum | Interest rate swap			
Long-term debt			
Fixed SOFR rate		3.40%	
Maximum | Interest rate swap			
Long-term debt			
Fixed SOFR rate		4.40%	
Weighted average | Interest rate swap			
Long-term debt			
Fixed SOFR rate		6.80%	
Senior credit facility			
Long-term debt			
Borrowing capacity	$ 110,000,000		
Delayed-draw term loan			
Long-term debt			
Borrowing capacity	85,000,000		
Issuance of delayed-draw term loan under senior credit facility	64,000,000		
Term loan			
Long-term debt			
Issuance of delayed-draw term loan under senior credit facility	5,000,000		
Revolving credit facility			
Long-term debt			
Borrowing capacity	$ 20,000,000		
Repricing period		1 month	
Interest rate		7.70%	
Delayed Draw Term Loan and Term Loan			
Long-term debt			
Weighted average interest rate		7.60%	
Spread rate		2.65%	
Repricing period		3 months	
Delayed Draw Term Loan and Term Loan | Minimum			
Long-term debt			

Spread rate	2.10%
Delayed Draw Term Loan and Term Loan | Maximum	
Long-term debt	
Spread rate	2.85%

XML 93 R54.htm IDEA: XBRL DOCUMENT

Long-term debt and lease liabilities - Summary of the balances on the Facility (Details) - USD ($) $ in Thousands	**Sep. 30, 2024**	**Sep. 30, 2023**
Long-term debt		
Total principal	$ 69,223	$ 66,350
Deferred financing costs	(1,430)	(1,884)
Net carrying value	67,793	64,466
Current portion	3,248	3,352
Long-term portion	64,545	61,114
Delayed-draw term loan		
Long-term debt		
Total principal	58,400	61,600
Term loan		
Long-term debt		
Total principal	4,500	$ 4,750
Revolving credit facility		
Long-term debt		
Total principal	$ 6,323	

XML 94 R55.htm IDEA: XBRL DOCUMENT

Long-term debt and lease liabilities - Future repayments (Details) $ in Thousands	**Sep. 30, 2024 USD ($)**
Long-Term Debt, Fiscal Year Maturity	
2025	$ 3,450
2026	3,450
2027	69,223
Total	$ 76,123

XML 95 R56.htm IDEA: XBRL DOCUMENT

Long-term debt and lease liabilities - Equipment Loans (Details)	**12 Months Ended**	
	Sep. 30, 2024 USD ($) installment	**Sep. 30, 2023 USD ($)**
Long-term debt		
Interest rate	0.00%	
Equipment Loan		
Long-term debt		
Number of installments | installment	12	
Carrying value of secured equipment | $	$ 22,871,000	$ 20,262,000
Equipment Loan | Minimum		
Long-term debt		
Incremental borrowing rate	6.00%	
Equipment Loan | Maximum		
Long-term debt		
Incremental borrowing rate	8.00%	

XML 96 R57.htm IDEA: XBRL DOCUMENT

Long-term debt and lease liabilities - Activity in equipment loans (Details) - USD ($) $ in Thousands	**12 Months Ended**	
	Sep. 30, 2024	**Sep. 30, 2023**
Long-term debt and lease liabilities		
Beginning Balance	$ 14,347	$ 5,707
Acquisitions		5,322
Operations	25,304	23,615
Repayments	(26,792)	(20,297)
Ending Balance	12,859	14,347
Current portion, due during the year	12,804	14,114
Long-term portion, due during the year	$ 55	$ 233

XML 97 R58.htm IDEA: XBRL DOCUMENT

Long-term debt and lease liabilities - Movement in lease liabilities (Details) - USD ($) $ in Thousands	**12 Months Ended**		
	Sep. 30, 2024	**Sep. 30, 2023**	**Sep. 30, 2022**
Finance			
Beginning balance	$ 2,914	$ 1,993	
Acquisitions		583	
Operations	1,975	1,159	
Repayments of finance leases	(1,579)	(821)	
Ending balance	$ 3,310	$ 2,914	
Finance Lease, Liability, Statement of Financial Position [Extensible Enumeration]	Ending balance	Ending balance	Ending balance
Operating			
Beginning balance	$ 16,236	$ 8,506	
Acquisitions		3,361	
Operations	4,229	7,938	
Lease terminations	(438)	(13)	

Repayments	4,187	3,556	
Ending balance	$ 15,840	$ 16,236	
Operating Lease, Liability, Statement of Financial Position [Extensible Enumeration]	Ending balance	Ending balance	Ending balance
Total			
Beginning balance	$ 19,150	$ 10,499	
Acquisitions		3,944	
Operations	6,204	9,097	
Lease terminations	(438)	(13)	
Repayments	(5,766)	(4,377)	
Ending balance	$ 19,150	$ 19,150	

XML 98 R59.htm IDEA: XBRL DOCUMENT

Long-term debt and lease liabilities - Future payments pursuant to lease liabilities (Details) - USD ($) $ in Thousands	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2022
Operating			
2025	$ 5,518		
2026	4,610		
2027	3,301		
2028	2,360		
2029	1,697		
2030	450		
Thereafter	443		
Gross lease payments	18,379		
Less amounts relating to interest	(2,539)		
Lease liabilities	$ 15,840	$ 16,236	$ 8,506
Operating Lease, Liability, Statement of Financial Position [Extensible Enumeration]	Lease liabilities	Lease liabilities	Lease liabilities
Finance			
2025	$ 1,537		
2026	1,039		
2027	682		
2028	428		
2029	68		
Gross lease payments	3,754		
Less amounts relating to interest	(444)		
Lease liabilities	$ 3,310	$ 2,914	$ 1,993
Finance Lease, Liability, Statement of Financial Position [Extensible Enumeration]	Lease liabilities	Lease liabilities	Lease liabilities
Total			
2025	$ 7,055		
2026	5,649		
2027	3,983		
2028	2,788		
2029	1,765		
2030	450		
Thereafter	443		
Gross lease payments	22,133		
Less amounts relating to interest	(2,983)		
Lease liabilities	$ 19,150	$ 19,150	$ 10,499

XML 99 R60.htm IDEA: XBRL DOCUMENT

Long-term debt and lease liabilities - Components of finance lease expense and other information relating to leases (Details) - USD ($) $ in Thousands	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Long-term debt and lease liabilities		
Finance lease expense: Amortization of lease assets	$ 1,262	$ 983
Finance lease expense: Interest on lease liabilities	262	187
Total finance lease cost	$ 1,524	$ 1,170
Operating leases, weighted average remaining lease term (in years)	4 years 1 month 6 days	4 years 6 months
Finance leases, weighted average remaining lease term (in years)	2 years 9 months 18 days	2 years 3 months 18 days
Operating leases, weighted average discount rate (in percent)	7.40%	7.40%
Finance leases, weighted average discount rate (in percent)	8.50%	8.50%

XML 100 R61.htm IDEA: XBRL DOCUMENT

Long-term debt and lease liabilities - SBA Loan (Details)	12 Months Ended Sep. 30, 2023 USD ($)
Long-term debt	
Loss on extinguishment of debt	$ (30,000)
SBA Loan	
Long-term debt	
Loss on extinguishment of debt	$ (30,000)

XML 101 R62.htm IDEA: XBRL DOCUMENT

Shareholders' Equity - Issuance of common shares (Details)	1 Months Ended		12 Months Ended	
	Apr. 30, 2023 USD ($) shares	Apr. 30, 2023 CAD ($) shares	Sep. 30, 2024 item	Sep. 30, 2023 USD ($)
Shareholders' Equity				
Number of class of common stock outstanding | item			1	
Number of shares issued | shares	5,409,000	5,409,000		
Proceeds from issuance of common stock	$ 31,200,000	$ 42,500,000		$ 27,866,000
Payment of underwriter commission	1,500,000	$ 2,100,000		
Payment of other professional fees	1,800,000			

Net proceeds from issuance of common stock	$ 27,900,000

XML 102 R63.htm IDEA: XBRL DOCUMENT

Shareholders' Equity - Employee, Director and Consultant Options (Details) - Employee Stock Option - item	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Minimum		
Shareholders' Equity		
Number of quarters for vesting	8	
Maximum		
Shareholders' Equity		
Award term (in years)	10 years	
Number of quarters for vesting	12	

XML 103 R64.htm IDEA: XBRL DOCUMENT

Shareholders' Equity - Stock Option Activity (Details) - $ / shares	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Number of options		
Beginning Balance	3,957,000	3,751,000
Granted		435,000
Exercised	(520,000)	(130,000)
Expired	(31,000)	(48,000)
Forfeited	(4,000)	(51,000)
Ending Balance	3,402,000	3,957,000
Weighted average exercise price		
Beginning Balance	$ 4.49	$ 4.24
Granted		8.3
Exercised	1.5	5.01
Expired	7.35	6.94
Forfeited	8.48	7.22
Ending Balance	$ 4.91	4.49
Additional Disclosures		
Number of options vested	3,158,000	
Weighted average exercise price of options vested	$ 4.66	
Fair value per share of stock options granted		5.43
Weighted average		
Additional Disclosures		
Weighted average share price	$ 4.48	$ 8.69

XML 104 R65.htm IDEA: XBRL DOCUMENT

Shareholders' Equity - Option Valuation Assumptions (Details) - Employee Stock Option	12 Months Ended
	Sep. 30, 2023 $ / shares
Shareholders' Equity	
Share price at grant date	$ 8.3
Risk-free interest rate	3.29%
Expected volatility	51.95%
Expected life of option	10 years
Expected dividend yield	0.00%
Share-Based Payment Arrangement, Valuation Technique [Extensible Enumeration]	us-gaap:ValuationTechniqueOptionPricingModelMember

XML 105 R66.htm IDEA: XBRL DOCUMENT

Shareholders' Equity - Restricted Stock Units (Details) - USD ($)	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Shareholders' Equity		
Payments for tax withholding for share based compensation	$ 213,000	$ 1,338,000
Compensation expense related to nonvested	$ 430,000	
Weighted average vesting period	4 months 24 days	
Restricted stock units		
Shareholders' Equity		
Number of shares per unit of RSU	1	
Payments for tax withholding for share based compensation	$ 213,000	$ 1,338,000
Restricted stock units | Minimum		
Shareholders' Equity		
Vesting period (in years)	1 year	
Restricted stock units | Maximum		
Shareholders' Equity		
Vesting period (in years)	2 years	

XML 106 R67.htm IDEA: XBRL DOCUMENT

Shareholders' Equity - Restricted Stock Unit Activity (Details) - Restricted stock units - $ / shares shares in Thousands	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Number of units		
Beginning balance	1,034	930
Settled	(515)	(727)
Granted		831
Ending balance	519	1,034
Weighted average grant-date price		
Beginning balance	$ 8.34	$ 8.34
Settled	8.38	8.3
Granted		8.3

Ending balance	$ 8.3	$ 8.34

XML 107 R68.htm IDEA: XBRL DOCUMENT

Shareholders' Equity - Stock-based compensation expense (Details) - USD ($) $ in Thousands	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Shareholders' Equity		
Stock-based compensation	$ 2,484	$ 5,280
Restricted stock units		
Shareholders' Equity		
Stock-based compensation	1,639	3,383
Employee Stock Option		
Shareholders' Equity		
Stock-based compensation	$ 845	$ 1,897

XML 108 R69.htm IDEA: XBRL DOCUMENT

Operating expenses (Details) - USD ($) $ in Thousands	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Operating expenses		
Payroll and employee benefits	$ 78,905	$ 67,720
Facilities, other than leases	5,623	5,000
Billing	11,030	9,140
Professional fees	6,288	3,561
Outbound freight	5,466	4,157
Vehicle fuel and maintenance	4,675	4,166
Bank and credit card fees	2,121	1,752
Technology	1,592	1,461
Insurance	1,549	1,651
All other	5,293	4,616
Total operating expenses	$ 122,542	$ 103,224

XML 109 R70.htm IDEA: XBRL DOCUMENT

Income taxes - Income before taxes (Details) - USD ($) $ in Thousands	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Income taxes		
US	$ (1,770)	$ 2,145
Foreign	(4,884)	(4,844)
Total	$ (6,654)	$ (2,699)

XML 110 R71.htm IDEA: XBRL DOCUMENT

Income taxes - Income tax provision (benefit) (Details) - USD ($) $ in Thousands	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Current provision (benefit):		
State	$ (233)	$ 633
Total	(233)	633
Deferred provision (benefit):		
Federal	369	(668)
State	(27)	120
Total	342	(548)
Provision for income taxes	$ 109	$ 85

XML 111 R72.htm IDEA: XBRL DOCUMENT

Income taxes - Reconciliation of US federal statutory rate to its effective tax rate (Details)	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
Income taxes		
US federal statutory rate	21.00%	21.00%
State taxes, net of federal benefit	3.20%	(22.90%)
Statutory rate differential attributable to foreign operations	1.60%	10.70%
Executive compensation	(3.40%)	(25.30%)
Stock-based compensation	3.20%	(23.50%)
Change in valuation allowances	(24.10%)	38.20%
Other	(3.10%)	(1.30%)
Effective income tax rate	(1.60%)	(3.10%)

XML 112 R73.htm IDEA: XBRL DOCUMENT

Income taxes - Company's deferred tax assets (liabilities) (Details) - USD ($) $ in Thousands			
	Sep. 30, 2024	Sep. 30, 2023	Sep. 30, 2022
Deferred tax assets:			
Net and capital operating loss carryforwards	$ 16,469	$ 16,524	
Lease liabilities	4,777	4,519	
Reserve for expected credit losses	2,074	2,481	
Accrued and stock-based compensation	3,146	3,107	
Goodwill	11,551	13,448	
Interest	2,459	1,252	
Other	964	621	
Share issuance costs	540	839	
Total deferred tax assets	41,980	42,791	
Deferred tax assets valuation allowances	(19,089)	(17,667)	$ (8,011)
Deferred tax asset, net	22,891	25,124	
Deferred tax liabilities:			

Property, equipment, and right of use assets, net	(9,080)	(10,153)
Intangible assets, net	(14,013)	(15,313)
Net deferred tax assets (liabilities)	(23,093)	(25,466)
Net deferred tax liabilities	$ (202)	$ (342)

XML 113 R74.htm IDEA: XBRL DOCUMENT

Income taxes - Valuation allowance activity (Details) - USD ($) $ in Thousands	12 Months Ended	
	Sep. 30, 2024	Sep. 30, 2023
The details of the Company's valuation allowance activity		
Balance at beginning of year	$ (17,667)	$ (8,011)
Increases	(1,422)	(9,656)
Balance at end of year	$ (19,089)	$ (17,667)

XML 114 R75.htm IDEA: XBRL DOCUMENT

Income taxes (Details)	Sep. 30, 2024 USD ($)
Federal	
Operating Loss Carryforwards [Line Items]	
Loss carryforwards that are subject to expire	$ 20,000,000
Loss carryforwards that are carried indefinitely	14,000,000
Foreign	
Operating Loss Carryforwards [Line Items]	
Non capital loss carryforwards that are subject to expiration	28,000,000
Net capital losses	$ 1,000,000

XML 115 R76.htm IDEA: XBRL DOCUMENT

Related party transactions (Details) - Rental Company	1 Months Ended	12 Months Ended
	Oct. 31, 2022 USD ($)	Sep. 30, 2024 ft² lease
Related party transactions		
Number of leases		6
Combined area | ft²		74,520
Lease payments per month | $	$ 65,000	
Minimum percentage increase in lease rent		3.00%
Lease expires in June 2026		
Related party transactions		
Number of leases		1
Lease Expires in September 2029		
Related party transactions		
Number of leases		5

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#OGDK7A.YNJQ<&4GPZ4A!0W_J=0U[R;UEA_6\#MI7E!+ P04 M " !RB9!9*ZZ>+.T K @ $0 &1O8U!R;W!S+V-O&ULS9+! M2L0P$(9?
17)OI\E*#Z';B^))07!!\1:2V=U@TX1DI-VW-XV[740?P&-F_GSS M#4RG@]0^XG/T 2-93#>S&\8D==BR(U&0 $D?T:E4Y\28FWL?G:+\C <(2G^H M X)HFA8,V!]&PO=&AE
M;64O=&AE;64Q+GAM;.U:6W/:.!1^[Z_0>&?V;0O&-H&VM!-S:7;;M)F$[4X? MA1%8C6QY9)&$?[]'-A#+E@WMDDVZFSP$+.G[SD5'Y^@X>?/N+F+HAHB4\GA@
MV2_;UKNW+][@5S(D4P&:>O\, *I4Q>M5II ,,X?+&A T%116F]?(+3E'S/X%/F7/Z3H=,H%N,!M8('_:Z?D3EJ(X53"Q,!J9S]6:\?1 MTDB @LE]E
6Z2?:CTQ4(,@T[.IU8SG9\]L3MGXS*VG0T;1K@X_%X.+;+THMP M' 3@4;N>PIWT;+^D00FTHVG09-CVVJZ1IJJ-4T_3]WW?ZYMHG J-6T_3:W?= MTXZ)QJW0>
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MFED)O816:I^JAS0^J!XR"@7QN1X^Y7IX"C>6QKQ0KH)[?_1VC?"J_B"P#E_M+GW/I>^Y]#VATK\>WZV22$KYI9+2,6D$N!LT$DN/R+RO JQ GH9%LE"
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M3(Q%Z'#GEUQ?X]&2X]NF9;5NKREW&6TB4CG":9@39ZO*WF6QP54=SU5;\K"^ M:CVT%4[/_EFMR)\,$4X6"Q)(8Y07IDJB\QE3ON>;G*YZ(G;ZEW?! M8/+]
<,E'#^4[YU_T74.N?O;=X_INDSM(3)QYQ1$!=$4"(Y4U#VT%SU&\Z.9X!ZSAW.;>KC"1:S_6-8>^3+?.7#;.MX#7N83 M+$.D?L%]BHJ $:MBOKJO3_DEG#NT>_&!
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S^[PVPPL2.X>V+OP%02P,$% @ M9MM**6EVHIFVF::=T>QH/[C@)F@ 9XWIY=^O M#02'77,25DX_I$ X+_#$E_/:YNR%LI_9DA".7I,XS' M=$52\:$/ZQF3.P-
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M7/R,'.$T1%9*_2Q\]S,?H_;O?T#L4I>A^2?-,G)J=#;BXNM08 M!-65+LLK.2U7LAUT35.^S,1E0A(V!0;BMNM[=];W?NF BG.R.D2N=8 6S8>'[(5#LAY3[0.&6'/I'?QZR_VD?
6[CIM)L;$AL093KV;J0>J*Z?W; MBNBPP>&VU?^DXP-&=>5C2*S!9UCS&>[&9Y2F.8[1'5E1QG6@8!W.'XSJ M"LJ06 /440WJ:#=0,\
(B*NMGB$1[JRU3L%+=:+6V6F!\5VB&Q!K0CFMHQSO6 M/H9%HE"T8NTE#-9ZPG&F+6)@6%=:AL0:M$YJ6B=;"D:0,P&)9&@4<#2)8H)N
M\N21,!TM6,NR[+YG>;:K(P:&=B5F2*Q![+0F=@H^9=5)WI%%)'M&4=!N<**M MDK#.EX?I[!Y]O+V^0M=7XZD_^HS\V[O9H0X>J-05GB&Q!CS;4IF?M0N^41@*
M]>Q@O8$^B_/0;:H%N472MNQ3=$]?4C1F(IW7 805NA(TI=9$N)$\VYT0^G*/ ML@*!%A\L]RV*0VUU]^' SM0,J36I.8J:TXG:G(N>5&*;,?H;1T?:;D9=0"FU)K< ME
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M9U56P8'S^G4)0U>OP1*G"]+JM+8(W8SFX]$7[5BM45]@2JW)2_D"9R=?\(W$ M4"TVH\; E%H3FS(&SD[&X"N-10^ 11<@ M!T&8=JYABU(++*-VP)1:$Y:R \Y.=L#/&9-
C;.7 6M&4B8XTUT.#%;\3790/ M1W6FM@\SX"@SX,"Y?)U[<,+*.4VZ(R"@ @)(1"68EIR1IV"*;4F.>44G)V,Z,]M'VN^HM-^!L_:I/[E# MHSR,N#"<(\Y)QDO_/HGQ0DL-
UFNG9M0&F%)K+E!0-L"%L_=Z0F\2I3@-(AR7 MKKTX=L588=Y%/UHNZ?DA6>H7*\"7:84)QW5>F+ /C^ JC^#NY!'F2V$2H/Y@
MBTP[+*/.P)1:$Y9R!NY.SF"6/\91("HIQ=I4#5;IO S&J%VHU(:%FER.]WQA M#UW'.G9/W;/!LP[/QM*AW;Q -9K#:?#SH!K40;\XEUL2D$G\73M37.7_; M^/66\,OQ+7J8CP[0[-
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($\?T3I7R](R]0OT)S\0]02P,$ M% @ 1%;UAWU)WF\'X^ZW'+QI5A1*L&W+,V+J\%*RO7;X;"(M5S0CQ1N^IKFZL^0B(U)=BL=AL1:4)+53E@Z1X_C#C+!\,+ZL?
[L7XTM>RI3E M]%Z HLPR(I[>T91OKP9P\S#) _:XDM4/P_'EFCS2B,K/ZWNAKH9-*PG+:%XP MG@-!EU>#"7Q[C8/*H;;X@]%M_1/ELC5U2 <@(0N29G*3WS[
M@>X[Y%7MQ3PMZO]@N[=U!B N"\FSO;-2D+%\]TF^[0?BP &Z/0YH[X#.=L[M8-D61*?@6B,I:M59]J<>F]E:]87DUC9$4ZBY3?G)\/;^+YK>S MF\EB>@.BA?
KX.+U;1&#^'KR?W4WNKF>36W _CV:+V?P.7(#/T0WX^=4OX!5@ M.5BL>%F0/"DNAU)IJ5HHU,SRISEF]4C'#Q9-+EZ4]T0@]W=.E6,'2A:];E-[I\JZY[0=>$)4"M1,#E
MB@J5.$Z%LZ\)\=4P=M3J1CC$R"PV:,0&5K$++DEZAL! >W: ':\;CKJ5[[D8 MFR6&C<30F@QN>?YX(:G(+/+"ETP'+]3846='36='))X)';0F$?*JCAWXMV5I!
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M4K$^CUA+:"8K]\#J6&B++VCGU[Q.NOW) NHXPCCH:C.1K8<,L$46M#-KEV[3 M,S(:-+ I<.&HFW)-=B$OTT!^VY(+!69O$E)$'EC+)]'D@K0#\7C:\5&O'?
6Y1"*WP:;=F:_)$ZI2A M,$'B6)0T.3D0H0$#V-?2A\$,.;!ONEJP03O9GJ=KS45=,2IN-'Q3*X+D9M$Z MNR *'6T5&,Q4)NE9KZA%'+(CSB
ZI:I,/3762.>8%_K='&.R@J@'=JB%';+# MSB"ZH#GC:B,J:,(D6)*XTF[<.",=J\E![M^Y(:!>IXPYZO"=2M7*\/+:AE(+(S\+X4\:J:_[5@,7U>A4:9UH:^NT(UD=(+
M>KK3DA+927F\^S\5TSH1?553.=V1-YEY0=]2;-&)O#/+@%,ZK0C^[I%_H=:. M>]U2&-DI/#V=(I$.6*^[KS;8H+ZZ#+4$1O;B\?:L5*@7A1"CL(L=DYGKH![L
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M@Q%V^S2V[,1V=NYVO;>SR;O9[6PQFQJWOEBGGXI5Q^ORW62'?33J67BXY20^ M<3Y*UJS*W(7D\1>CPA<]'WVIUHY[>W!">@*ZXCEPHA51#U %,E?H%6!#TI*^
M!J7RR)A4]XOZ/B"E*E$%^YLFE6E. 2N*:H-5++^(M=Q%E[+"A$@Z"P-<6I,G.':&^:&_)C^U%LRIZRJQ,237#"5VRF!G/'+!>"5_ M0*W*[K&#T=#'85])BEM:XW-JYNC#Y-
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M7\?_ %!+ P04 " !RB9!9K?.3JZ(" " " & 'AL+W=OL@>> CTF*4Y'QF)$,70-'F4 M0(;Y)2T@EW?6E&58R"';F+Q@@&,MRE+3L:R>F6&2&[ZGYQ;,]^A6I"2'!4-\
MFV68_;V"E.Y'AFT\3=R332+4A.E[!=Y ".)GL6!R9-8N,S98CF$S29SL:S M8#J^18MY.%U.YS/T>8$9Y"(!02*Z90O(H5S.JUKXJUW9> M6#N$XA*YU@5R+*?3(
_.E[O'Y2B*=O2OM-LKU['(2]P M!"-#OF\H%RB@K,T ZG M6VC*NS3K:C/UU=CYEF?N#I-IBS@B[-2$G=<0EBTBG&\A;D(LW7H' !W7^F8[M??
<9:4.@8\OMV;>;@;LU#.IOO,-N0G*,4UE)C7:K3C)7G73D0M-!'QHH*>0#I;B)_$8"I 'E_ M3:EX&JA3J/[I\!4$L#!!0 ('*)D%DJ9=8R&@8 ",8 8 >&PO M=V]R:W-
H965T&ULK9EM;]LV$,>_"N$50P+,L4A9#\X2 XF3 M;@&:!]3I^IJVZ)BH)&HB[23[]#M2CF1+%)<.Z8OZZ7CZW_%X/Y(Y>Q;E#[EF
M3*&7+,WE^6"M5'$Z&LGEFF54GHB"Y?#+2I095?"Q?!K)HF0T,8.R=$0\+QQE ME.>#Z9GY[J&O'WQE3^ME?YB-#TKZ!.; M,_6M>"CATZCVDO",Y9*+')5L=3ZXP*E>
(9E=H:O.DW)C=F-$3#GL_FY^_^7FZN+Q^@K-'^'E]OKN<8[N/Z.;N]G][34Z^G(_GQ^C M(?HVOT)'GX[1)\1S]+@6&TGS1)Z-%,C0SD;+W2,OJT>2GD=B@FY%KM827>
<) M2PX=C$!_'01Y"^*2.#W.67&"?.\W1#PRM@B:O7^X[Y#CUSGUC3^_Q]]7MF7Y MAMDR4PT3*<;BG!P>0P*@EVV)&@L +[+K#6G?H
MU/TH(,/0*DTQ6>6%G>>2<3#!04N>Q0SC,(KL\J):7N24-Q-2Z:SR' 0J4;XB M*=+$)C/J/#^,)Z2MLFL51/&D1V1<3W7%L$B>UQ(E[)6G0#,5JN)$,B5IOR@!.B&:B5/P?
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&X AMT$:[H8SZ$8K#L+;($0[J# 8D7BP.\1V) *NU%U ML^M*;UW6*K"+H0B'[1V Q0J(UE>E#:NP&U:U0$<"NP :1G%G@BU6?F]Q-IC" M;DY]$5+JXF0O>IIA0:W-_@0J-&$+>STZ'?[L5A)WV>;W);T!&W:3[6W%P6$3 M3E,Y'&?*DN7+5Z1*"NW,G./L;:(+J>'8;\^$Q0CO[2@/3Q(-R8B;9/,U+9E. M?*JG! +070$:1,;46B1FMR-57Y,@5GZUA%N,XIX"(@WAB)MPLS4 C6F]*\I+ MM*7IAE7E4_(MU4=EE'*ZX*F.95AO(Q#T%8;D,RVLX739AF%GU([']>Q_GD-(M0TKB)J59.@NFBPPI^F+?X9$N_(9A&+09:3,#]/3-3@-)XH;D0RFVW-Q\@,Q= M#W*(M0"P6T5=H[@'-*1A)'$S\HXI4_=65=W#V3",PO:RM)F1*.[9)).&@21P M'JJUM%WBCK3$8P101-*LUJ,[56,@V.K;B=:;?[91?I2WPRPTH"5NT%Y2R9=5 M:ZK#MP9=N8GV9\$[P6%[LJQF7N0=_.O9?I.&OL1-WRN>;O2^\!VZH_?IMIJ]M5W=#91([:^Z[N00$X70+&S!HK_DF6X!\Z*M0B!DL9Q,(D'NC))PH$F#WJ36L M#X7U1WD[S$J#=>+&NJE!:Y1=(H])T-G?6\S\>/]2Y?#2K2&W_Q]GT*K*K-=N M7>3:E%G,;,I&>]>M&2N?S"VTA)+8Y*JZM*R_K6^Z+\S];NO[2WPZJ^ZK&S?5 M]?DM+9]X+E'*5N#2.XF@[935C73U08G"7.HNA%(B,V_7C +MM0'\OA+0$G)F=QW/)$9M,M,F MV3C=G?VH@&PSY>*"G+3_?@4F8'$1H54^Q,;6><_AU4'P8!9/2?HMVU'*P(\H MC+.SR8ZQ_0=-R[P=C4CV/MG3F'^S2=*(,+Z9;K5LGU+B%T%1J"%=M[6(!/%D MN2@^NTV7B^3 PB"FMRG(#E%$TI\7-$R>SB9P\OS!7;#=L?P#;;G8DRU=4_9U M?YOR+:U2\8.(QEF0Q""EF(/.)?R D94'%"/^">A3=O(>Y+ORD"3?\HTK_VRB MYQ71D'HLER#\Y9&N:!CF2KR.[Z7HI,J9!YZ^?U;_6.P\WYD'DM%5$OX;^&QW M-IE-@$\WY!"RN^3IDI8[5!3H)6%6_ =/Y5A]KQ#QI*H#.851$%\?"4_2B-. M J#3$X#* -0(0'T!1AE@- /Z2C++ +-9DM$38)4!Q:YKQWTOC',)(\M%FCR! M-!_-U?(WA?M%-/?WV 7K>_[R!5_?K\'- M1["Z/+_^A-?@ZAJL+_O\.7-9Q??K5\#_/?7J_O_P!1\7;O@S:NW(-N1E&8@ MB,']+CED)/:S=^"5L+W0&*\VSZEY9647Q\I03V77A^B!IB#9@'4AWZ&PDBN<M^WZ0=R,)P2T)_.E5#%9D'S 2=FBY UJ>=X@.(6'4!R[=!%[.D2P7.0^:>76 M^'Q5DX:J24.%CMFC&_@X@':$NNZ6:^8+T M(=L3CYY-^(J3T?213I9__@%M_:\NYX]B5B&6+T:/2V3JE@,7VN.IJ>UA4VA# M'9GB.-P>Y\PMTZE&"389E4W&2)O>\)8\-NO;%UEVU+=/RC(L6[?$XE?2*D8: MZZH4PXK$!/?-RGVS4#?Z5I8=B;?'5:$X@'=)Z-/T=0;P]T/ ?G;9;:KL4)5B MKDHQK$A,F!6KFA5+>DQ<\VN/,,DZUV-IY%C[58JY5NLXG")GUEQ$AD8)AMF5 M8;,4L'./MVM6G$?R<]$G?C7&ZC+@.E2F,-M%M[@W1;;ZRO*C/B@8R"?4YE MG_-+]ITNQ5U6.JU:3 ,UUEUIYK$MIE(,*Q(3')]5CL^DCE]EV:$XV7&[CP:_ M S$_ZOEF\/R5EV2L.3I7X^A04\];MU5FF/F]TM;26L5VM4@PK$A/F .HUJ.C26>#,RD+*&;4PGF=@:>#EE^., M3B^5TA=LLQ!RS'F>6G2S@YF@;SDHR)5&M_]3307AV$WB5IL2EFM634G3PY%>S7T*MP<9M@Y(%6XVK$I1443:QI"\EI2PX*9J>72J$+M0$(M.8YCHZ:;[7%3Z+1_\<4=Z'NP#GLL:IF*C2*J22@T&U;&V!,0Y\W@5]>Q.CC M6*4:5J5VG #MY*&1_)F@+R3=!GQ=#.F&R^OO'9XM/3YF<]Q@R;YXCN0A82R) MBK<[2C@KY/X]YLD8<\;^:,IU<-.R_\!4$L#!!0 ('*)D%F9,*L740(M /\$ 8 >&PO=V]R:W-H965T&ULK51M;YLP$/XK)U9M MK505 FDW=00I+[2)U"992#?MHPN78!5L9IND^_>S#6&9U.;3OMB^\)USSV/[M'.ZY>)$YHH+7LF!RX.1*5;>N*],<2R*O>(5,[VRX*(G2IMBZLA)(,IM4%][O M>3=N22ASHM#ZEB(*>:T*RG I0-9E2<3O$19\/W!ZSL&QHMM<&8<;A1798H+J MJ5H*;;D=2D9+9))R!@(W V?8NQWU3;P-^$YQ+X_68)0\<_YBC%DV<#Q#" M, ME4$@>MKA&(O"&D:OUI,IRMI$H_7!_0[JUUK>282Q[SX03.5#YPO#F2X(76A M5GP_Q5;/M<%+>2'M"/LVUG,@K:7B99NL&924-3-Y;<_A*,'WWTGPVP3?\FX* M6983HD@4"KX'8:(UFEE8J39;DZ/,7$JBA-ZE.D]%X\4\63S,)L-U/(%DK:?' M>+Y.8'$'X^EP?A\G,)M#,AVNXNGB81*ODD\0?WN:K7_"^9((9"I'15-27, 9 M4 ;KG->2L$R&KM+T3!$W;:F,&BK^.U1Z/CQRC2D@F8]-IC7 M%M-T_2X* B\(W=TQ$_?H498HMK;UI :MF6K>9^?MNGO8/J_X+/7.F&LWW"N#H8IT/UYT1]02P,$ M% @RZ$O1 M>>RO7Y*R3'DC,B96RK-U/]+2QC08H7]=:+C>##8*EJ)K?['GS(O8&$-(S@&P&D+<. MB#<#W)L;-GE[??9 M[=WZ^\\9NKU!E^>SW]'-U]L_9ZDMQRTFZ)NL]*)&UU7!B[:#D<&X TJV0"](T..,KSZC./J$2$0H^F-VA3[_2, M[/+M;F+830M>O'N/L?,;]_B]77'%M*@>FH4IM. U]-H:+Q3V8G/VI%ZQG)\- M3%+67#WRP?0??\-I]$\HU",Y:P5,=P'3D/?I=U-B2EF#038C$S?2UI"Z3 = MIW$41:>CQ_T $,RSNB^80MC^!4E@'D^@&)-C3N21G+7>5;I[5VEP(J^X<9H+UE35MJD!L*946_W$/H,@;=^G>I%&:9+@[NUW#.(TF6>_LCG>(QT'$,RWS7T-;O N4 MRZ5AM+H7[+B#@=#V FNP=NT28I'V0,UV4+,@U-\,D2+S7@M1KV3-RAK)N5UO M9I7I%_>V^5]KL;(K%4*?=5 -<33NH@?LQDDO^,D._"0(_JM-% .>/]N$6(MZ M87':" I^#^(-^GMO4DRZRZ=_0G#D"2*1G6^M[QM+'-1,5,<3,;GLC;UPJ5MGBN^-5BM5;XPB\W,F\C-3_;"[DL.Y(D2C\P*550*=B]*&]'0V&EN$D C0S4KMTPH8%%YF4!#C+IU'4I0SD? MKDTZ>ZHON4WO?=YS56 [36 L"9#*8X!8($,VD4CEEH![' 4MG^QDE.O"/@F&T>7H81)G*1 '8$G3]G)L!^+I'(?Y_$"MO:/>=EE[2*"T!^PF M:3]RS^XX"^I,G_>V674 M%Y"P+CC$;AFGTE*]0(A)E\&'32T[1Q9IOTZAGBN)V&N/\1K)G3%1.$JE]0+ MKC;LKQ&K:Z[!BDP .H\Q 5X\9$E(W$^>Q#,_"3._#>1#P9M((/K9B*K;4HKB9 MC#6X>$B7TX<32+L AB[2O@\^Y,P^_>N^DWI\IIR;4+9"H&>#0+297TS(X#F M!PUQ?U4CGM#)ZZV]:XSGI1GZ6G<,!@$PO:$50 I#ENDDT'D13_8DO GPQ4G& M-X]:BM_+&_MH+TH(*^(@BUYOJO/) "YXRC&4!8!IFF6].L XG4 ">N R\UF M3,YY4:.YDDMD6N;WA@)T_!BJRUV[M+]E)EX2D'#'WP1A"[%IPEKTO],$+K?< M7]3AUN@F!J"?AX. &O\TBONU,O%<3E[GGOR.*],X"P$/A2UVL'T[7^)7OAQ;!0[F9!FSI7CA:5X519C6OA*D. M1C(40J,YR]W. !C6<0\,NIHA=1*H-W8O&N*P:&C/USL"!)K]F"9 L8,L29H$MP'NI$(?W!2ZD,F-,F7#[G48\6\$IRT?7T;TAAFZ/C\0)H ,<1S0-=1+ AKN\^]: I,_< OOV:=9%#]C1P*DF];%^Z4XCFL^,-T\+ M7CK!?W"4U#1A2&ZGG8SH.-E"S]6K5M5'I6[B6PJ)H;9#VG[C1(\N\ELF-Y:[\"3^GT/1U]Z#2% NUXFA'@- 6TC$A@ M;7ENIF%N/H0;/I.C$-$2"F4#8)D&-NH2S\A)F)%O#P_BBD+TWN?>X>[J[$'ONKH$>/+_)Y?-M5;OIKEE^XTI MPWBUF=BY<1E]'IL057-QM?FBYAK= MIC?SH3\?#CQSW-F3-7@E*ZTW?O.MF$:))X0"<^<1&/UL<8%">""B\=)A1L>0 MWO%T?4#_+6@G+2MF<:'%#UZX:AI=15#@FC7"/>K=5^ST7'B\7 L;_L*N/9M1 MQ+RQ3LO.F?:2J_:7O79Y.'&X2MYQR#J'+/!N P667YACLXG1.S#^-*'Y19 : MO(D<5[XH2V?(RLG/S;XSUQ@$O0:JLV$^4W82.T+V]CCO4.8M2O8.2IK!O5:N MLG"G"BQ^!8B)TI%7=N US\XB+K'NPR#I099DPS-X@Z/.0< ; _$^=+](V6&ADX/?G!!2>K!M[U20)M_L89@FH\L>,-5R-5ARZ]#@.X#+AI/R;)10?M0T,* RBBT7 H%*3W>_ M!\\D3#=;'^3?[.'Y\@Z&=Q=]$BG \E*%5%)NNSZC'!28L^$+]Z5TZNPAY*7!+F;)O%R?74I(6Y&>5I0S MK&A5^6C?F2W8"RQ8S7TPZLD-MO#>^J2-]HVP=#K?P-UKVU<]6&E7G32\WS#)?KV\-1=D_Y;XR ^&=,231D>(\^T4:Z=V,>OQ_?NMAWS/X^WCR71+3D5M2^":7)/^Z"("TSY [<;I.@Q](DQ/2%CZ=D7C#Y!]K;4[;'R XW\!LW\ 4$L# M!!0 ('*)D%E>- -WR"<)]^ 8 >&PO=V]R:W-H965T&ULU7WKDMM&DNZK(+1G9J0(-M47R;(MVQ&MEC76K&3IJ.7Q[R)8)&&! M (T"NL5Y^LTO,^L&@JW6[.Z).!$,JTFBJK*R\GXI_'#;=I_O'YZ>GWSS>FJIY M\-,/_-W[[JFV[^P=7O[XX.S!_Z+#]5ZT^.+QS_]L#-KM>VW[WW;O._KT.,RRK+:V<57;%)U=_?C@\NS[%T_P/#_PS\K>NN3O CM9M.TQ M?'B]_/'!*0"RM2U[S&#HGQM[9>L:$Q$8?^]<#*2&)C^[6=_Q7NGO2R,LU=M M_7NU[#<_/OCV0;&T*S/4_8?V]A>K^WF*^_>:[!T4YN+[=ZF"" M8%LU]_YK'A(!GQ[>F3 N0XX9[AE(8;RI>G-3S]T[6W1X6F:#7_P5GDT5GMPU^__:GNY>]7Q>A(63"3]N"(:B;!M' M,R]-;Y?%JFI,4U:F+AS!9HGU>U<8&4A D@0J^HTM]M9TKK @G(*.G1Y:?7%K.UO0 M6>Q,1R.KAK?0+6F\)4[M-QF.NHJFW=76%6O;V,[4]1Z_T8>BXE_NRX>*E! _MO[Q\[]>= R%?1L>LN-U4):TJ4.$496[:=MG6-6%F5FS,C2T6UC81\(@=]=C; M5"13.CK?FE9S/9:\H5F(F;];9=TNG3B,6>']]:XX:.%R],7ZQ,U14WIAXL M'TMINYX$?P*J<<[BU)H4_KHRBZJN>]*?>?%+ *#>SS)<_SF86A8G0 S.FV0J M-E'=T/Z+RKF!-H&IXX'06E^FH8EC>TV(ZQKF 'HV4L0'NVL[/DVBC69INJ4K M'KY^]>'Z$8!B$)N\CDN(R'$H2]:^H"='F M>&C:HFZ;-?WL,>+NQHB#'B*V8TKX,-2V>'+Z%.?SP:Z'6MC*J&!:UL.'1\' M0=TS1GG4Q>+D2?+8SY_+C2$XPD/T)>E, H)(S!&%E>W6$EA+^L?U54G(K_6 MMJ2Y^".-(=:' BW.3D_^L]@-G1L@6_H68#!H9Q<%L?;9TX?+P'X)A!D4]//9 M=Q?"Y!.G"HX23E)<@KW.GCV_#Y%\D=,Q.=DA?=>ZG1PCL7.]N4Q&I+2^2Z93(9',AT:QJRN[!T&/C'L%PSMK_<;T_/41&NL&NBPFW9+AVR;FZIK&WZ*8%(X>L)17=,.:'<@;;-E9DBN0$S@K M^YFL2&?!B@S0$N$':+PFO@4@Y;CYH >R-!A!W#[([LHH[9BP72 ",X:PU"Z+ZU=3M+SU M!?V#KVC#9#77U;]D@D10+BNRM4VWEA\282_7;(7$V(GUO-T21^Y/V%G3EAH6KEI7I M6-)?$M(JR,A2Q_2=:9PI!6WQ=&Q=$5D"G'OP+G05OJ7&3.:P4'6Y*.X[]EH.+UX?O1?&E7\/@><6]J<&!(=6>"S MXLV;J^*M7:)Z_9V$8O$+'7F_*;'"%?BXDV#[L=M.'KIIS3ER1BM3N@G_4R*Q3I'LMSM*CKEEICQ%PC>*YJ49IN_F5_ - VCCP2?%FY:D?&V(AO@/ M(B](M#!#\5>SW=&X=@%I_;(RZZ:%,'?WF/J?M*.A,\5E+_/)9HN?_QRJ'2A)M]NK'_]IV5ZQAPSYTHA>U*3\5+R!!%2'Z XWH-[= 8_@>$QX^7_R]:X>=CO+K MO?N\)PE3O*\'-S7DUU]&S[\G)B&@3RZKI=.?&$%^P&5?D^(R^:9TD.R??)H*MMDVSYO'Y<**V2V*@QHV6_;^_O*71]9)&32Z+<<.:].EH98Q[3;:;4]GP6GX> MC_T[V6?6W9 LZ/O=$@>[@SKV0SO3=>#7_*Q'^P? PEK>+P3JUZ;&],T9C,>MXTA>E0>K$?!D*>MIC7 S'B/G7%R1M"0!U\-FY=5;0^BI\=3)1TM"X:KM=E^: MQ0]M:[L/OR2D2X#0+&W'4B>9:E>5S'@,Z*N6?/2E*_*'J_ T3=>!(Y=A8K).S6X_-1?-\YYH9DN>]=#S M7%=ZME"+O]CR$]E"J:S6I50XLGB&/LZ(^.FJU9I*HOY9WSN2=;ZY!N[-J2B5$[Q3H)4'LG0WTBP$!FF.B#'QENSWPSKC1S]B(M$$44!G=#OM6]BKK'R">LJ&CO_]3>P-F/M;8@R'4)95K"GCGE>I+T1,ZSZ?69&T_[(7$IL M4!A(6_/))L#)6R3[<1D$*.-G2BV13IVUN O;F&C<* @FE5C0PIF5MW"BE3+M"+X:^[5'QL@B,#N\\3,=H1#/: P-,]VT$;P<&&-Q$$"=<2R3#6* 108;K *VC\ OY.B3APJQ+[8@ MQN&YLE>CE_:F-BYVV/NSZ6#2$:O]!#@_FX-B74R>/]0ES[@G[$H0]AAAC^3 M1M6ZRGUBEX;F[CAFPGN4L82 (^2(,(MZ%4G(B1$0+?88GTD])O%1(O%6C>N[M(0+K2#;:$Z6(U$B?D:=H5P,B.#=*Q!519M4Q%F@/3=N<' 1_'M)9$6'], G6 M2S)UVNG0UQ7(09Y^-,1RODSF$)F!$A)#AOYE<2R#O1]U]:.<7#)4H8)9 &? M%W8T?^DJW1][6*8N?9B$]K2T1!/LHIK/[,9X#ZBSI:UNF)1?#NS0L3-F>A4I MI,MHI26=9;=/I$*U'/;K8VMC>M8ML3N) 7]!=NGL7TN M;AFSRZKX\X;D.S\%/XQL&>]IOFY W;*1D33R+CR3MNO>FU8UF9\W+!F9.1'^&G;AWB',MEY6Z<54C:2>0W35FK@'<6(Y3$BJZP%N;3(MY][O=[+/@DZ >%_"I 2E'^?5U8YD/+-F:1Q-\,E-!+>+6M3;8F\FPKV)MA&M2$1U"OE;4U3!R_N374:U88IFX"@75,&AMB!1Z;5F)$ @FX-Y8AEP>HMFV)D] M(W1G>MA\"&'*'543[/(7>1N-TO/ONSK]S%"1?*!;DY>T@-VTOQ+\CC7JA-M<$9>O^R#(^+M-'N(]<)/'$32Q#;H7']2$9[E+S(\25"15CFBTZL #_.5$X.! MA&GE-C3QNH5<=LP3FFJ#B#(W^U<(:#3(TR7A*CR4..:2:A,\4VT M9$

2PPG6500, MS-TN"#8Z\QG]OB0KQL L9\5)E'.R)>U%-, 'IK87S>3 Q7Z:2MGHMJN(PIMB M"?]] <)X\A<4W2'D)YL>Q:W)^MT<.),VM4):6FO]\?P1&M'HF>3[06:4B&M&)0?_:"T.T),I>+]K?F#MDZ(L[>F#KJ?5+6-4JDTNZKGF&8@LWA&JG\X4%?# M?$(LL#'>SH3C0(RB.G#9$B$3#W^F1U3T>LMCE0@2:P+J:B5TIW8U*P\?7YX7M+Y/=@):@&H8^8UD2)891B)RE,BOS4&9(+G,CZ!@L0DAW#_)VRE?&&\?_OK2N M["HV[H.5NH1OA@7? &$?QOQP5IP43S5U^B$E&Y ;H(:7\T9Q79-]98MS&G)V M-C7FQM*9@?D/!SS3Y__I'PDQTP2 -WA\ QF2450^VUFZ_(NAD@C949R<^\G? MK5:5DE@?0PT1$^.!?EQ$;D(W473$"1"0ASJ"["L1L]=L&/C:XKA56AGHL\H;MOD1[8!%"W_PHCP;O"V:U5VM*,ZQ].,U7]79DEL,^L.PE05HE%CIY(8T%/:N3 M!D,ET;^I%P;="DO!!GN-)%-)AM*>M;DXV#!JP*8+$:$TLQABK\=6?294-RR@ M5:?FFP'=^@(>#6(Y:"O7'063'-$;*' >"_]U8;?4?_+F&(;]7T9?31XB2R MR0[IK#?T)!K1-;J1,>K!F70/YL75)!1JB;,_^5=J$^5B(_%8UG107N)S@!K7+40!I@L,393?)@[ZF!['7_8'SR%+#1/1[F"](M6._S:=()680I:OCOKCQ-8P6? VM#N#A2)^!L7=/A2 %,!AVGR5YZIF94'?(% M:XLMHD3_I9WKK@D@WEOO56KHR63_Z^JH2/L%?(Z)*6@MP^2(V>V:)28M4%N[I:>3FQ[R:4;]+HH0<1_&TH%*5C+"#5L_."B8:8AH*O96 MZ R:9.EY\2JI1^/@*M,MZA+6:<(C M:L(G,\M2"A%@G>DQKGN6,)GC)2EA0QB>.@\$!&Q2PZ0I35];X@DZ^*"D$D, M;#N)VE4-&8\C%EA62R8T*7V@+\9DGE!6J!OY0N4DB2RI5D*&D&-U"76FB\/8M=.SP\E,CH_-0&N*K?PS$#6?'Y"(-8&8L6O)'.S%4,S94V<1,>"L2*&/,9'WP MH/U<(<:18AM\!YQ,#B#6$BWT))C*F7/;*$GNBDC0\KBXK"WVK!#(&=N@K^.G3Z222#5PDEH53YAT[\6$UG)U8@B)L$3F9S2>G)K5,7$_ ML4_[N;1V.86"6)07CAZ6>TJQ2'% QB7FJ/V3H]$BR25-Q:I\8?M;>)I3D'E5 M>Y=IG\.6T:JHV__ML%H()C][V+%E&Y-)B&[2 *6S&RF[C>2)L#TI5MX^C;JQ)VQ)^2SJ593/>=TX M[\JL>A2J&(=B#LVY]H!L)XV'55QC9%'N+$(GI*5FFK#0/ M%59>-8TH@\8R?8[X1H(B--$>S,YZ+-XL'&8ZG"1SS R@J?HK.A!'("883F&?T MS,(&H1*K^L5T\B5"<:H+UR)QBUB()WT"K2E&E2(<\= 585B;M%L3"P2(?-T MJ1&E61$@Z69:$4\/(:V>9/.)$GUII0A2B] 8?O.E$0AGEPR.H5'HG_)*Q)_A MU/E4S@=W->*4\$U*.KET,5I#&_#8J#&$K8F$AF[9:.Y3_:TA-Y.EU:MF17*. MTT0+8B@81T9&KJ>8'LA 9?4MFCR@$64M^XM)+S68GAIM.TYWB;)6+>11_S?G[96'T(&/QLD8Q R=[^$),XBZ;(X"K#TU]TA-98L+Y=$/ MQ$L0\\:#'(Z5[78ZRO7!1L(VX1MA-I0&2K-&*$7.JI\_IA^J)K1VZ-,^883M4)7EAWV@:C6>WNU:<3*/0'^6TO.0WHF 6*.>E7:H[B_(IQH'!F_UVER](Z% MC#LT*[A<2J]=5!5%Z\5)%G-[N&QB^8#RNW95<2)64(E(SFAO*#<"G\.0J@3B M-&J7;R<14AZR3LHJ#NN\%.TYMB:@T$*4\\C]7#H5X$C.8;*"S:X^F.'+FF#X_G?20HS") @ MW(664)"Z]]O]VEPA-D[<^N_4\4>!.Q2FU@309KQ]J?0E#C<3H(]$$VF](!MSM<$E%X,"](3$:! W4F!:"D=F!3ZQMB2K#9D%R1.C=4D=CA:R0P0S_:SNS:C@G"UP8D\0Q%D#[J12R+=K(! M-&.5XR8AV"2C#SIBM.I/W2D"9ZAE(!Q5OJ)/C6ND.)<";UHF4+>%OKU$4@-(C M[.<-HP ."=]VQGJIR@_=2DG921,]6D1:#+"=92(2ZG<9E[,MZN'NA,56526(78C](T'"P+8Y#DRBADT5K' JYE MZ_Z6RY:8L^FP A&S*OS,/2)Z;.0E#5#M))]ZH)ET-"UQB1_.:MO(?:/B>*&6 M(V9_6AP#!V%".9,7M6G&)/1X'8$ZQ*;8M&$M!F.Q60DIIE')=E%7:Y-X.T*0 M,2,@D>^P9?&0V/(Z] *:.#3AZ.H^SUZB.<^D, !G2\$4WN>65XZ[2K5]8KDD-5IR#D'JKCTS2>EQ>::)=5A;:-RU,O!F*OV MV>E]"+I& -O4NW#S7+:FIH>O7$L<9"WE4P$K1;ZC0KFDW,X'?Z+@9+&5U8Z% M_E:P$C>?< -?M?22>%<;F+)280!!)W]54A*7;B,M^YE)$#F"GA39S4;O%R(C M(I'F7@FW<#1R-E*^ 5-GH711KQ#ZI&^>W6*4OY!NM"EI3Y0(\.6Y_8#9KZ$ MIC:EU=]YKA_)!5\>R%L*S)I2 L<;C1*H5 ZBG^X89\:6/;*Y:7-D$^]$Z,*K M;I:U-O;'1(UXI;#^IQXU/?.]]CZB>++1\V<)E.WFB(SQ*K;@/F,Z*+0C@':F M]T#J U^(1CT"%(IZU'Y",)HVS"W/K-!]JK)=('[CO' I.8IKP 32(Y-WT2H ME<6U.+130S0*;[+K%H0W861;.8E6:DU<7%"DX:@02FOW8AS5=Q_0N?5M^>E$ MPFZ<("4;U_>'!@RO.PY;.3Q+LT3M";^6E*&I0(6N:<7I##6OG?3PR;WOH#*E4%]"U:C2O/:BZS40L:;.V1\L7$:(V27*W:#^)A$EESSM1A8K/B!F'/D">=UTQ5.3M'0<3,#E7R4\"FH?]ZCWP=OL?:O' _* 6B:\$BB7T3 J"*&DM$K=I9:N>29"K MAA(RXB'=\SV(B10TT468CNX7'T?#N1V!=KI+3BB$JG#1W"-X>63[(S.#7]@V3%[0=$(8KJ:HH1&X- "A,3P".:52KR CHSATIL!7DVVN$R'![X<'8JYB%TK%6$BOVLB M4RG%P8WZ;2;B@1N5V[V.;QL[.SYR@_Z.RQ-J!.BZGTZ@LN;(V/2D8C[\(YB(]R M[1J'3M6>9->(Q .(X,^A!8;35/QT'(%;M;"ZKBF@<8HN=LRDT3/1TC ?$M=0MT\NE^.DDZ8:MU1)R2"8&0(+"L<-DHDWN>4C<>B1*5E"ZNLAX,2FL8_2@K)9, M#Z[G%U*)J5L.^5=_CMIN)E.T6ZB+D-YEB3% XKP)>*9 MTI1&Q.S@8Z?KPGOG0WT;9#]B"V1JZ_@$X]ZQ0-^GTZ8],8ZD8#5/.OKT;$)L M$J#W'7*5$U320"X#QCOTBNQFO!4+:&GI%Y",\D@YZOUV3 !)CI.?_@_3AM]!I9D5DD.RY/RDFDBCV%U1>"1HSD4HTQC6X(O<)=-$6\UE>5OA3^F;F6#H M^[NI)#:G+IMY@_@XB5;5V[E!SLD(MIFJ4DM7:BZ+K_-13#_^(D[N'V$&C1_XMSQ+*&_V([$2[6(#J[YL6*EE"/ M"Y68/R)N0J8W-/(BYT<&A#A*.O9A)''I9F.Y=J1_^JRI?11CR-$J3QFS!T(I JZ>)L"1.I!&E]7\M%B3&0@YPE-'D%?<210;39A:.:O&#X'PGROQ_2THYWY M24,GRM2,S^Z;4"<*C=/5Y\2ES.JP8%D@2U@:Y@+U]U/OGM+(M+E?@^ZS3.K3FC&]6.-Z$Q:%F@-ZGK3Z2(9#"OCPS(]ARKNU& MD4?$=CI)#TB%J[1\>H_]#]Q?M[$Y8P2CYC=I"XCN&:6E(*<)VTC6,P<&RL M'8>CDMH$J0:.$4^6,'X%[P6CDB_Q:KR3INR>(WBR3\$'=GD%]K,R9C_HX)#U

M(X5YA,5@I6:N86?G\=K\)@/4Q(PD06R7#F%WOE5R[YO <=6,C^:W-5L4W ?U MT?^;]3!F(911W""OP]S!]E)??)-8!?M>Q!1*B?/@FIQ8^X6V8]
ME+TK]) BS1EN$DS"T+Y6A"&.V^!'B_RWP5_6JND M4OA $VJ/JW=!I084U^HJ\%*M*ME=N$+U?ISH3\VO<5U5)1?WB;!&Y77;=8*O M+M2Y>JK*9$7J H?
+%8[*F8/$+#>""*\LE M/&H:V]1@ZR=I%E&#SDJ5RN^^8B2MHM)HMZHAMGO!X/AOK 7RG<2U#)NV-YHUANQ+[/+>)B?TZ!C2JQIG5D:;KGSTBZ:EF?
Q_0]:@@57V93)M=VU MN>4>N1C "S;L.-)'Y">,H'6+S.%U]0E1;8X=D1+P)8KB#BW84MLWEYNHK99ETDF9FL5L5G.>D!%OFN3,JCKL@_5U@O1(N)>)S-)$
M>'/%KR]AEP^8 M'Y5]J9C\]2^:"K9B0\A^L@29T.3LEXYY[9+CEFC!GQ]U"J)&X:[H^?%"U\R M3*RU"$'.H])M,?EX3&Y.*C#A:^TPSY0<79D32OU_6Q6BZY^D7KV-2<
M+WTSK&?AS+#04 Y78$[M(EZ!E>SA9)2HXDN_XJ^>C6"+'_IC+KW<.@G=N"1= ML;')8.\=QQUD55;>(=:B[*RPZRB*P.*"<7\&LZ0^Q093[R5V%:9#'I/WG ML7GC*,
(GRF="CU"L$D()1G. ,\1;&?&^<)IT^P9%[6'D0I\\R]V$(%A3*?!F? M1PGH#IB]$,@#="+1="/0XZU+HQR8&^4J0\,<]ZVY72O!Z37.6ZND@WRYJY#Z M2'X4#;!PW+WR2?
(K.;LB$"5U+TA.93)WR]<%YT[LQ6,JK(8OI:#SSA'7:YN10Y M-ZX6X3KFD"*4&&(TI[C=;ADV=V1O6(-LQ*W4/X"#"; CA59\L844BW]Q7HXD
M=6:I46E1GXZ.4GO=9O'P*7(R"!#K#Y$M*?N.[%\-K:2ZO?PMOPSD_/?OFY(PFBY+C=8+8D^)* M1,4;3A%)7[Q-BC&0R$M_!0(FI]&"87'5S6ZS/<.[XV0YI^DVQL)\$)K+8*G
M*RDK,4I,ZI'24?TBG)*^EH8.#@?VW9YPK)[(<88=J17R%O1@Z?=NS/WKX8NH-0/"% M/Q<2C]CRU#,A']SXRD%'YF4-GOF;99,#\"3C)$G, :M;]!?.OK1#?8<@-Q63 ML#'[
TZ !S^U5($O:LVJQ&\E6KPV/N*Y!5423]>6]PJ9Q.MUQBU M7X:+E.YO8''R/*6Y&Q8U]!)'9+4\,RY)NT5=Y51O2"]G:)>'IQC=X'O]F*L[MOF>TX2*V!=YE.8_OKSI]YJGV"
NE4("B^!#99Z-I$2+[,M=H:0*4D<^/A%=; MPJ0EY7C3EOXZ/K*$2BGQB+8 5$:B*L#[%]\]_[6=\S.GI]_-?.CM(\?:'GYL M=U6ICSU[ETC@1^?+UZ&V_73EU-
OXGIIDTYV42.\/UP:HN_HJ4+, M+[FFWTE1(>a)E;WO8.U74*UVQA%,L&0T5W=\]QACX]I_VKLQ[5'([A5 M0BIXX$QA]?1L]0R3W9^P&QAXDQ?PEK/<9 E3W(-
W[VI(@8PG_8F6-U0Z1W3+\ M;S(.-[*H6/E)TK6ZPQ^>?L>WLH\%>5:VZ6>LZAX>D3]B^^_FX>A_[J3L.?! MZ[-1;Y'0&!BX4N(O6;*75,$I),X^UIK)
!N<8LXQ#)GF=QS_&V:X/2>XFA4< MCU,L1_2$Z;X/(_@-3ZI:)1FJADJ)A,,&98:SR)M,%Y[O8[:2027(-,9K. N] MZ=S>(0L)TOD@V"27N%MK,-(9O4[%%4:CRFL-<11XB\44?
JE%94A=@;'7&89" MTUK6K78 T"5WU]J+1[,98 .'8>CY4]]!RC$O8#@/[2F).1Q-U#V;34XF,*QEZ:P4K) V]1XR7;'*F%8#BS]HW9)Z**SZR&%1RX-CHQ6!SF<\IP]
M\/1EJM@&#%<%Y!)WCG H?B?S.VL"L0D#*Y:(7)@'PNV"55*]MY-N4Z46'*] M"_@@#8>%0]1L'N"> H1 9LUA,ABA)GU&LU,P-#I= ;#>OG65=;4&-K4W#UZ0:F
M_@2NV\MH8BE*EU@NFHB,["TY)W6)K$M#_B/N)6955>4/=OO1?-]8P4TFTVW8 M_!Z',F73,'!;0^J'@1=&\W8W*R57" ,UX(:LN$OF1)9_U*5SR^;^KC$"0]=6 M0B>XCDI?
Z?>#=AY#2^6Z&K;?JU55]28AA6W S9O*T))L)R!-H^7->4IBI>< M&A/F+[>V'LNTM6R[S1,6(ZH]L=I#G3&LJR2I%;4+//^8&$G+ KL]J&S"88"5 MO!X08:U+
()M]WNB+5_+ZW+I K)A3),H@)]QK)1&(N)6.O"BQ1PG M!*^82"T$B=BP!&D7 G*=.-R//N.F[O/)PB0,/*M2#,5@&\;-@30E+86&P99J+:5QR'=M,. M*, FD'(HJ?
GO+IJ@41\^6H]W >(L@MEQ1YL"?7OYAZ_GQR1H*]YMO;MR<; M>?,897 @*VXSO"FH1X' PRP_@S=M5&WC/* H]L+)X@S>><9I41TUB4/W@##[P M;B.[I&MEAN &'-
Q0=W=9\-CB>U)VV#FI[<'Q]-@X$(.I?^9T['I9/#'!0$[MO]":XGH 49M\;2]08:[;5*1Z,P;G3&WL*BQF M:M)=7?]4'*UIAAWV%>EG"+!*!
\ED:0/\@44&&%_A:+,__>T1EFZ6G8GS]'<^R$>([EV&GQ'$'! MKMZ0&*RD)6_4K0RE9#M)$&Y>IZXB=^;54[LQ(\LG\ACGS+>C,1]DR;^4Q]P> M=O? Y&YO=
<&298.IU#(7*;.8B1VX'$= *WP6+Q.!LP*MN6YL*P]=0D^[M:POM,]YL-H>K-&U> MBW.OT7?GL/8UZ(C96JG[>40B!)P'FT M3]V#<([%V(R:5OK$S'XQC9'2W[9!WKL]P:Q?
U4A][UF3V#.AH]N58 M)Y-#6%\LXO@8PKB'D(Z"L%-YZ!7QN/>J'Z?'VG[0T&#[M7OKWUWMOIE9ASS6I$ WE]):=H3 M,M!]2;K\+U!+ P04 " !RB9!9M+%$D8H" "7!@ &0
'AL+W=O5A57SPLLY6[FA5[KN"TVN;$.?SZM^0;OT/RLEXHLOV//)B@]%+]0 A>N9 M=QE.%K'-=PGW!>YT;P^VDY64#];XELV\P K"$E-C&3@MCWB%96F)2,;O/:?7 ME;3
KYEOW:]4R\KKO%*EK^*S.0S+$@PS7?EN96[K]BO]\SRY?*4KM?V#6Y M4>1!NM5&5GLP*:@*T:S\:7\/4 2O -@>P!SNIM'3N5G;OA\JN0.E,TF-KMQ
MK3HTB2N$O90[HRA:$,[,EPIK7F3 10;2Y*BHJ%(H#'"MT>BI;ZB*S?73/>.B M863O,(8,;J0PN88O(L/L-8%/\CJ-K-6X8$<9[[>0A0,@ 4L/L(7=3U'CB_Z
MP)X;QOAM1OMR)KKF*AH:U2-Z\).3S4.09MH J9EDX65TE423IN]NMW MI&Q'B62CP[8OHGCD/??<"\F;;Z7ZJDL 0[[75:,77FE,>SF9Z*R$FNL+V4*# M*X54-
3N);A7PW"G5U83Y?C*IN6B\Y=S)[M1R+C>F$@W<*:(W=P/S>WBF<30XHN:BAT4(V1$&Q*Z#RYO([G<; MO@C8ZMX_L9ZLI/QJ)[_D"\^WA*""S%@$CL,C?("JLD!
(X]L.TSN8M(K]_SWZ M1^<[^K+B&C[(Z@^1FW+A33V20\$WE;F7VT^P\R>V>)FLM/N2:;'GL+4/Z+
=@K,\>X,.98_<<.7AA#08+#X^,!O4(WO+MFR#QKTYPCP[7>/7LWL!$$M$XF0[% 4VF(?D"I<@JT(/U_MD+)9,I R&@<)N06\7TI9Y434&.%'L(:'$(Q&?
C@B#8*4_%84(@,760-9V!'0(/3'!!B'6XLR6$I&MJ/L9B.J'$ME2'LI MCT1KQ)H= W9%]N7OG.V5X5K)$:24T6F4#M,UI3%RN47CE_A$9)MZ4W$#.=[L M>&
(SP=W:\5KK71C3*&'G(PLA]5EZ?I1< \\Y."-A2L-IW!?$-![)[8^.]_W3 MAV\TU]\VZ$[/ @NQU/R^(*",I2]5'X]5+[H]&]9\1%D0= CV:""L2RP&?7] M(0!#'W'
ZD@5>2V7$7T>R$."Q"<.1+*0H3\Y?,7H9^B"A4=H/?9#2F<^>0_GZ M_!O%&UV 4DBK4++&LGU$N<0+,=\H>TF:$D@A=(9J3\"5)F ?O5,7'IGBW7B& M-
1,G"0;&=PMG&"26VD#A=GPU6G"=2_5D+V3EK/P@/'6;/\BZY0U>VRN#31KT MRI%4$GTB[WZ56"*SOW!I["B>]EJ8&M7:-FR:9W#2FZVX.TD-O>-VU1, _:
MN\;R,U=K@6Y64*"]?Y%B*Z:Z9JV;&-FZ!FDE#;9;[K?$_A:4W8#KA<3X[";6 MP*%C7OX-4$L#!!0 ('*)D%G-N:BC_0, &$+ 9 >&PO=V]R:W-H M965T-
U1;^8XAWOX7.\%]]L)^1G50!H\EB57,V= M0NMZZGDJ*Z"BZEK4P%&S$;*B&K=RZZE: LVM455ZH>^/O8HR[BQF5G8G%S/1 MZ))QN)-
$-55%Y=.*2K&:.X%S$'QDVT(:@;>8U70+]Z!_K^\D[KP.)6<5<,4$ M)Q(V^(/!3O6^B?%D+<1GLWF?SQW?$((2,FT0*"X/< -E:8"0 MQI<]IM-=:0S[WP?T-]9W]&5-
%=R(\D^6ZV+NI]84.;4G\4NW>P]R)DH ME?TEN_9LA#=FC=*BVAOCOF*\7>GC_AUZ!JG_C$&X-P@M[_8BR_(7JNEB)L6. M2',:T"M$OF-E22C/">.:\BU;ET"H4J#5S--X
MASGI97N\58L7/H,7A.2#X+I0Y);GD)\">$BN8Q@>&*["BXCW4%^3R'=)Z(>C M"WA1YW%D\;(?YG&+-SJ/9ZIF]FJ:P=S!LE @'\!9O'H1C/W7%]B..K:C2^C? MP?
8RWOB:=) 9!HKQANDG\D:46)Z,;PE31!?05HO1,$ZV!P/L 5;Y!%0J B; M!,.CH5J#[&)D]>)'-"6O7J2A'[W^SW5%2\HS<(=H(7E)PM0- _90L|[^Q'K A
M:*0H2"T9TC%4D.R7ABEFREQUF#_%H]$56?95>2.-BP<7GO/@#/&WV/ TN2VK M@28,W30 5(?I2[411?<"SJ3KXDL<&(3QR44%*-Y-#1#>.T)'4CLP+;
MC_$[P_A@O#)J&YN)2G=][RF.+Q&Z_B2\ND!FU"?CNTET9/?^ZYP[S15Z:.=$ M;(;YB8N1_Y <^=9U>>;*;]%96C8P-[;MHMH&P61.P6K5>Z)DXOII.A1\DC0' MPFD%:D
K"-PX#9X3=U>:FI18?$. R$WCH7TK_4WPGS-1U:#QY;<2H$VBKP\G M@7]6-HBQ2[92]"')';#:(BQ%_*2DTQ [.F;MKLI960FOU#3]+QF):)&R;) MU1E%X
83_^H<+XYSRO'=QXD[B?N5E(Q)LTM :5:U'#EOL+Y,J)J2 M&B:SD0+-"H-I>@B'1XW5^7!HB":G314"W6B\S%1'74OQ:"\JG[X_U6\[LG^9
MMH7_K*;Z3MU:]OFCCW'_F5P_&!OA> =NTEB5!,S!(&ULM55;;]HP%/XK1]G4IXA<(91").A6;0_5JG:79Y,R'O586HX;%F7"V\2NMF%@2]J+ F M:B0:Y":R$;(FVIAR&ZA&
(BD=J&9!'(:3H":4> G<^6YD/A<[S2C'&PEJ5]=$ M/JV0B?W"B[S.<4NWE;:.()\W9(MWJ+\U-])80<]2TAJYHH*#Q,W"6T:S56KS
M7<)WBGLUV(/M9"W$O34^EPLOM(*08:$M S'+ UXB8Y;(R/AYX/3ZDA8XW'?L M5ZYWT\N:*+P4[_^AE;OD(PY7YAW^:FIF*Q4UK4 M![" Q:\K;E3P>SF$ F(:O .(#
(':ZVT).Y0>B23Z78@_29ALVNW&M.K011[F] ME#LM390:G,Z712%V7"MHR!-9,P3"2W-4A=QA"8R2-6544U3S0)MJ%A,4!^95 MRQR_PAS%<"VXKA1\Y"66?Q($1F:O-
>ZTKN*3C'?8C")?8C#.#W!E_2])XXO M^0^]M\SI<6;[DF;J(04N//-4%,H']/*S=]$DO#BA.^UUIZ?8_TKW:>9L!%>" MF8=*^1:H M(]5A ;6^%-98$HFVYN2V.]1ME?
F0.833*#LW?3.$PN_MFZ/%+R M+:%N=?*L-'AQN%W*>XC/_20*AX[4SY*)A;@S*$1M9J4B:MP\KY#ZXVQRQ'L> M9_!%5T;7\UCDIUGV4JF?C,?P56C"!DJ2L9],DJ$C]L-
HVCF. >F"P="H46[= M:%3@NF_G1^_MI^^R'3J_T]O1?4WDEG(%##<&&HZRL0>R'8>MH47C1M!::#/0 MW+8R7Q"4-L'$-T+HSK %^F]2_@M02P,$% @
&ULI55M:]HP$/XK)W>J-@F1 M5RBC$*FTJ[8/U:I6VSZ;Y"!6'3NUG=+^^]E.2&$"-*E?L.]\S^/G+KYCMI'J M29>(!EXK+O28D5U4-9H[
G*ZDJ:JRIUH&N%=+"@RH>Q&$X#BK* M!,EFWG>OLIEL#&<"[Q7HIJJH>EL@EYLYBKB?7R5+*)V?*.8D=(*08VX< [7+ M"UXCYX[(RGCN.$E_I0/N[K?
LMSYWF\N2:KR6_\K3#DG$P(%KFC#S8/Y%7>4,- MS69*;D"Y:,OF-CY5C[;BF' ?Y=$H>\HLSF0WN$*EL+ %?D'1X"PPEM6=!7G'
ML&@9XB,,40QW4IA2PS=18+%/$%@YO:9XJVD1GV1\Q'H(23B .(S3$WQ)GV/B M^9(/Y-@RI(<97&=,=4USG!/[]#6]R39^5DT#B]/Z$M[?>DI]O_2=YIA,H0K M]
[R9>0/;]_Y9[C%ZIRD1WI J#>@^%-@R&ZR6J/I: Q6%VR3 -%!M4=PVK9[" M^=DD#I/+#Z^W.S(Z%0=<_Z(."#UZE, "UTP()M:V6SD5.?;!GR =C*)HQTX&
M83*VI7MNF&9N2NB]RZ/X740TB),4?M:HZ'[@YZ]I\]6WXC1R?7#X^F0P&D^. MR3GTD(*=QJY0K?WXTI#+1IBVQWMO/R&OVL'P'MZ.USNJ;%TT<%Q9:#B\&!%0
M[EG?*H7( ]7TEIMH:[H/_?R/X"4$L#!!0 ('*) MD%G^B)1\@0P ,4I 9 >&PO=V]R:W-H965T!#JU]TO!>ZN6BI)NA5YFWD7TGP]X;=4[$OK-R-)EE)^HIN?
DM=G+CD,AKHL!Q>11O1)81 M(;#Q9TWSK-V2%MJ_&^KW6G;(LN2E>".SW]-$;5Z?S<]8(E:\RM0'N?^GJ.6) MB%XLLU+ 9WLS-YB=L;@JE=S6B\'!-LW-E7^N]6
MF+M'%OCU E_S;3;27+[E MBM^*N2>%30;U.B'%E6O!G-I3D9Y4 6>IEBG;M[)?/V#$L46HBP5XWG",@$I M69;R99JE*A7EJRN%G6C^55Q3O3-4_2-
4/9_]+'.U*=F/>2*2/H$KL-CRZ3=\ MWODG*3Z(W80%KL-\UP]/T M:N0--+WAFN0W5<)PJ1=#+H_VV>3U-=3-B#R%-9L+@02:K8BL=$[(E]W CV1FYW
M/']B&UXRSLX]SW5<5_^QZVP^KX>U$/>]26<6VU 9UW(:L?D MBOWZ@)C*/Y5,;;B"7ZL*:F-I#I9V2FR7HB"#SR::EX8:BR5 H50E4>!01L:? M1/)#4O]T^K))\]
[AC#I?!XU;#MTO]^D\8:=3\-6&))O*43.B$I^#;(=)2)@ MK3>+]UB@YS(P'F>R3//UM;8)U.1W6BK$H\P>\?!04049+$H%+"8K=*^&E27/: D6Y,RV^5$:FFG\ M"
(AS3%K)#*FA?,G(2]S@^]NOMWIC\[\9&V%C.!2PM^.NU! Y9]'<"6'4;F#J M.5,,?!S,#9W(FA@ZL\AE'X[YPD"$]1. G3$!/?^:?90*=MT5*0R\PZ_!ZH7C MCRR?@BJX>"M6HB
_JUV$V)$438?S7WA.&+B78^/S>7C)_H6:(>9%\40D'GE6 M"5LQ,V>V"_R!T FGT[]MU#<5>,X5V\E"I_-F/'#\<&[=!9',J \G TFHC#J M;CW'\\)O$^3VB)L[C"JHI,I(TQ4!&
[!@QY]0T71QW 5+(9XU%OX0O*#D2Q+U M>;O=R@IZ!(N1)53@A' -# XMU#Z;'7.TXX\=L=G4\2S_(YP[M($!:0';P2* M6()Y8QCS-,2Y*11#+V5Y76- F?Q0%"D8VFTPO3B
5;5MP)0AFJ']+'"*%XB[) MQ2(GBE8%?&23W8O56<^(SJO11,#^Z%?IK0+ EUT"99MT3KH-SSG4;T\VC1IK)ZRPYW MN'&E U\VFC<4=%21VM+/V)
T2K.#2:B5%.+J@.\2);2QMVUFI*,E:I7$<(1E MT\G\PB9.KH*D["C"_JQX 0$RDQ)-(4'\#Y0>.<;+=:96[+!*T8K7R[4DMU!7 MDJX F(+2XE*H/14)HZNT=)K7QJN)S?
9QXXJ%B&61D!N7 SM-&%H-O?2)XE=0 M\3P*+1QDDLHT-E2>!)ZG331B>YW=VTU3PSQ54#)+$^TPJ#2P00-+,*[<(@I0
MTI27DQ/P1G16/"UJQ*R]8.A';7GZU*N=!,6\MF]%M1-[!T?,F \"N\IP@BKC M$R&S!(R1I-HA:R@EX6)EG+C;#R5.G5G1"ZH-J)<8:LP1URF$-M8;4!GM:&[.
MD0A\W]1W=4UEJRP11?K(J7_LA#'9V+L>D[C3=%4-SQ?FRJYK_ZOY+*MV+[<&7XZ]*V#FL^A!5FELXYV!H@0JQ.NP=>%T+O5
M9HB<()QJ3R8KG"/3>KKR1F+LXJ(\&AAM::E1A3P$RLB&G0RXK$9+(,2/7.KZ MV< (6,;IH8S&B;6+K#+CA;H[ZH4D+9%P9%3Q6AUUF:SI[E,4]$M!^(GRY#_C
M6%"'!=$1 " M2C=I*]1&FB2FIV3I2@R!^&U5-#2^6''GD1=8%ICZ#?;7W/)& MPN18'6D#3M\0$_;CGU6Z(X.C2..(:-LR*;G<2O1)(H&0NQN/7!5R.YHJRVJ' MUD5
PA9[ZY%V2B+*=)UK'^]*+LU+E:J*1"+?K4W;5FGD=4U#E>:/,M5]3H$4 M*.G4E-]RJ0A2';$[CN>UH:!0 %9&9WO$)PR.:$]NC_M6O98!S=UKI%%NL:: MK&$*">U)
<0JA*=/C6Z+$E! 0LDA]VR(Q/1_8T;-;,:?])MX+BG&UA2JHN"%-[M3/$XAON0OR=I&5,!0*;2J"US_ANAXSJ>K@\L<"DF%@<5!J-%G1-EDN#65TJ M97)9$HLX0,
*%009AAF5+611RWQ:&N@1Q M=>4RKZ\ N$I986EX1O#:;CO$+X3AJ:[PG[6S\-9(ZP8:RI%[$/71/;'@CX4_3(_J4U M
!=8S"Z;#O10(@\>$RVZ6R/>08OO$+KAKY?"CEDYZM&VN 9M:O$'1P)?17UJ MV2*RVV8_Z-K<=W066[)WW6%L+^YUUU6:IBLS4\E_T3AF3&@$TX[Z*)"",H&P M_F
]J1=0C$MC*'#=#%(G@PI-<%M#DY;DU9KSJ!?A/V MFV'-9J9.77[C2)J^ATX68]3E=3%E=N]UOTUU;IAMT KRIUN-[I E30C, M>]+4Z@+DHT#) 2#Z/5,#'EH
H<8+;#LX*O]:^.@AU?-AR7-?[VN3-/?O6W)I MSV/T<4T=D\Y09-]&'F?1._R:.Y%K1X/G.N%BT6&1'5&FJOAK38VB5#0?'F & M3C#UK+M%&([A%GHY"UR:Z\O9!-
U!X<)O%S,3LLPTHGR(DF-HV1V"!F.GHQ@< M TC0&)D=.%$TM5 3.#@#:!ZWC&T)WUEXH6V)J>,'/=,LH ?WVTPSJMW%+!I, M#!W?
[W0.5@#!WZ+=.,)B/*$R/CNG7[JB@KGNO7,D/T>>X3W^>J:88GQL>1Y!!K^@?!!T?, MD1-YG9Y1:@:=KT7.-%S8RX;'U#"DZPU&IW-_M9.;"PAT0FP^F^ A=S
:CLZ0XX6UBJG456,>D[7]V-AW3Y-4' MV1]IK-/-H1]N.W"LTPM M/.N"E1?^^%MZ4N_*I5Y_PBQJ6]:M\YO_EP#_8ZR\<=B(![W)T).FJS3FO9=F/5CL9:'[,
<&_7M+;@Y,E0ZY^X]U, M>BM0SL9IGS5"$?2:UKT=OS]9;?D0@ >S&L,XMC:_.GD .WZQJ<3L*R:LSK MI1B4*K.A'=XC11=P??/-E?
G\J0N)NM;^[T\;VTR\A*]N7Y=8_O[X7L[=!@\ MS=L.QKS\>Z&K\&$*_]+K^\.VJ,6KB6?][C#TOM^ZM,:>6)]&7\'_W>N RTT MIV>F07IVL9OK;!*RBX.
[(Z(WUSFT="[D[N'N5I_C8G)^N5E_:G ?U5S?TCH(B77PF?8"+C6[]"$_Z M'T[I%V;FE:9]5#T9^T3KROJT;BN*M?Z L&3:")*&@"GJ^D5,T ;=!^ MN7GS7U!+ P04 "
!RB9!9AY'T,>$' "O%& &0 'AL+W=O3L))]^*36*T-O9C>W=1\!<]@/MYHZV++B&1UE\$;E9WTYF$Y;#DC>%^22W?X/6 MGI3D9;+0]I=M'6V$&K-
&&UFVS+@N1>7^^;?6#P.&67""(6H9(HO;*;(H?^:& MW]THN66*]%$:/5A3+3>"$Q4=RK-1N"N0S]P]K[F"M2QR4/JO[.EK(\SKS=2@ M9]?9JV4!RBX(H
M.2,O[NV,K;SX3]KI!"3'I5"&O 4US^!V@BF@06U@L095E<(@6=64"U#T.I-EB;EE^5!2E9\B1'JY1)+@7I0&-C Z*RB\U%0 M<+.SIP-
'>@92T!:YJNPYHQ2.Z[OQI1'IG%!G3L<[OOBA8O?HXH(R,O:LHLY$ M)*P+(2<+62#QX&%$=U0-XM"9"@*3Y1\1X@72KX '2\=%Z)F=8'YA&7>^".W
M">=7CD:11Q%.ZB7!W N"$ \8=B;&5RL%*Q*W4A(]C*>0 %=.GLO@FLX("G M\'B11%X:!"3(8\AZ$8=>9 &^^XSE2VT5!]\BMV:.+8 D9U#IK7V+DA4.!
MX4X^62S158H0+<%*0&N6 $>@(>/,.;(MN@@#/FML)I"%%3;HTU9=1.?>O#/B MGM52=0=+YS3BM:(;[<)EV13(7?.7ELNMBWX%&UEL"/%8R\N>B0)CA.6-:A.!
MF2T@*2M=[0>]_0PKMP&;]FWYCGWVA/$A7P$\EKEQO;)*\-D[9)S/W4X MPQZ8O;3[%"V5Q[9KD:V9.&2'"X"50B&:3.HT8-YCX(D,Z E;-'I?+U:=?[2:
MK0@TH*$8L.:1,ILZE:S>N*IA*Q&)*-%G"^B9;! R#)L2B0V#;^1LZR:HV"MP MA8J>!X9HJE^TO\%1R/YCQ:+_&E-%YBU. B'WX W<3W)/>MU*9%\;KA 5E1\Z
M4SND4)"V)]=N:PJ:=BZS56.$5-A\V@C2LZ Q[BVCYA'$[_[T_Q<+".7N;_R] M[QP=BDN,[:YG_=3381-0.#RBPT%E0E/_P"-G#[R@*N8=^B7J66/O.@W[U>,%

M2_PH8;^T;N[>)W':^\ \,&!/K;8=R648!SM$J1^$2%0+-21)9CN**W^>,)PI MER"&FB[3<$=S[2/2TU;$B'Z>7H_1),.!N,LT&H*_33H05W&(T5HX[,9?+3 MP-QD=@9#@AB2(!ICF,\\>F^.\(P;QYKG*"1,9[;H4.@8*5W;^ZHK> M/5[,_*NYG3]JL!>.XM4A6G(<&S:\;* KJ&,[OSN]G>;43^)QXW2EG<88;*PO M;YXSG"C)SK9^H@=(?BES*/YPVOZ;D-E1_V!KC'1_UR)_'IP% \YR>QH'Y.1. M3+EN^4GHES=+!=0:L6I1?5/"V&(_FO^E7V'8XU$@5.QKW+@>ML^1AOX\/<)2 MB"7LBM !6QBT@7+ FNJEQ@1KP**(^5 '#K_4SNS]BG05,*,&R(OM.Q:G3I. M_D:VPK[49K$FDQ7KUK)R(WR@Z&,">3\E>[/L;/F9]A\3' M,^"$"8/\)$H7'Q0RN="9;*IVU,6+ MWM':V@&1 H<%T]C9P(KJFZE*]ZZC0 M'5(_* M]CX0NW'9%260M:7&V/:S?IMOR5 &LIH!C#4$9Z%LT:]%8NQI5%\U^ M?SUA^/^AT;9]],M^/=RG0U _P $V:\ @C3V1WVZP\T'*8E/%$Z0S)B"^LMU M=#WL,$BZWW%G<7@ SQ*>:X>A%Z"6DUK3,!UI/=_7TG"^)VIGT.=J<(^BBP_& M"K?%H8V;X6T,Y\;NJ;47O;W9RCL(!9=*&%[V@QL%ISL7*O<72>RN! Q8:[6, M]F]\&%WVVH0\;(GC4"9H@9]TL^I[];ZG#X[;.BE7>6?1& _IJ=L)7G*;W B = M_^]FRD%S^NX^]9O=*QDNXE,UNZ.YP+B\BN>#=>S%LWCO)G 0[$EZ\ ZOAO-K MQW?.GSM%D9?,DL$Z]:)9\'7/E9 !Q\12U K^ZE4,UMPW??$_FW_?,>?83<MD;M/N;]RM1)H6 %+9 W\ZW3B6DFW,+*VGR07TAA9VL&PO=V]R\W-H M965T%54 M*;6O)I.H*VY4'/N6'4XV/C0J81O*26P#*Y.5FGHRGTZ?3QIE7;&XS_ NPN+2M=ZFVCN\"Q:YI5+B_X=KOKHI9L?_PR995D@^3Q66K2EYQ^MS>!>PF!Q1C&W,1 M>D>!-U?%]>S5S;G(9X& _+>_BT9HDDK7W7V3SUEP54W&(:]9)$!3^MKSDNA8@ MN/%UP"P.)D7Q>+U'?Y-C1ROK%7GIZW^L2=55\;(@PQO5U>F3W_W)0SS/!$ [M.N9?VO6R9].="=!>3;P9E>-!8U_^K;P./1PHO?Z4P'Q3FV>_ >4/;R5B6UN Q^M1T&D@2:+'&K6AG/625)6*>#40B\MEKYI; ++*9)RAI;>)>M*=MIRO)PDF'#! MB1{@;GJX^2_@9G-Z#X0JTFMGV)P"3.#;P<'YWL&;.^:.(*VI'=#8=T7PZ/W\$M[^P0\%G&._N_`N[ASG\:)SWS*K9*\U6!IH@SZ]>.39\X.SYX^A M_W=G'X>;S<;T)OB&$OJ*DL_ (TH5 [EIE;LG&\FZK:^W;+"@K0K6=Y%J+E5- M;?":V< #N!-LQ((V&0\(/N?4W:=%BOZ%U!Q&.<00H77>B2*7?W7X4*M=["SBCXE!QMZBHHVR=1=R&!K.U_?HG%1E>=$+ M7'9UCSNFOXXBK%3$H68K(2K2=FM/'-DRNKH1M@^AW7*K0DZ#1/4.76DUT],G MO[VRR5K;)= U9!*E"IE6Y4S+! MB=/ E;-=O9G5XSPW2IA K%IU$43(6>S6C8UYW.*)33:F>V-PX"%Q5+&J4Z45MV$=)E$%!0@):WEW?$7_M;"MBI[2CL+3'71)4RCY)KL3HB=>]"@C-67(^X=A8 MK9)XZ$\"V_=E$ZVYM@R4DW-V)2Z57,19/'A7&@_38WKKZ+H-R+J.E-/R/RH. ML-%Z=NJA#')"5ZR[8!/Z+W?DZV^Z4NA(RJW:D_=4A(?B6+U>/A2'%[JVUH!6 M#@DW)AFON[Z]]<_"U-LI(&3$ZI&M'Q[.\KG&_0=)@+Z*7"+>NKKP9"Q4=<^M2I/@^DH98[61<$VG-MJES^SP/&1F#,!")"&%THWPF:E$ M#3KA9<@$:!%\F8]=0L1YN@YE<9@L/UC-M#F_YT):'F\5"\M<2ZE'[!ZJ>ZC4M'Z'&/[O()D=/CH9#F1]6F3.7^M?'X>OA[7,=/UD>Q/N'WWN%8>?DCME =3I^ M\;R@T#^F^DWR;7[K#V&:9.7F$"&@PC@?._]VF_$P.%%N_@74$L#!!0 (M*)D%D8,>"8"@,)T' 9 >&PO=V]R:W-H965T;_HH/'5B]JBAKGNMLDL66#+;VY>9I@U(?5Q&-MSHK/8M^XH$C6RXQ0\[1=W]W6>"D942K1HK)"*S!8KZ((>KO)@GUO\%7@T4[V M$#+9:?T0A_5*B*!$$HL74#@?OF.[U#* .1I_'O"C,.0P7&Z/Z._[W/WN>RX MQ7=:?A.5:U;1/((*:WZ0[K,^_H6G?/* 5VII^R\]Q"H9_D'=WR]-/H()EA[M+#I4^V]/3FA0E'NG?&G MPONY]:<.#7=*[0$??:$MVF7B&/XX3XBKRO[!% M\QVC]9M7M"!OKS#,1H;9-?3_R? Z!F4W\.;5G)'T[6^O_R W0SFGV_]:^3HY M;'=H^F)=UY[74 *ID,*6/QDM)7!5 ,:=U$^(L$.%M7!V-'T-LWF\(/E$4%S[6LT0(@8V0.MSY64MI3%(RBHN8M9@2V1M=H0Q?B$FJ<0!8QF\|*8WS@L*G@]OI@\^D-GU'F$3,BF*4LICF,_B* MC2@E0GW (?W01ATJKDI\<7%97,SR"UKJ83=;X@M-MTFFZM(QVOE;UR]>O^0OH(SY,&RJ{6G,GO^R2\\SF;3,%LV^'PP62E\Z-W3/ M43O.GKNAY3Z,#X/K(S=[H:S_WVKO2FYF>01F& :#X'37 ^'==KZ=]]O&ST+T MP<"?UUJ[LQ "C!-Y_0-02P,$% @ &ULU5EK;]NV&OXKA'>! ZBV[K,:)$"3 MM#L%UG.*ICO#/M(2;1&52(^D[.3\^KTO)=ER1#OM>C9@'Q*+E-[[[:%TN9/JMLRX8,^2A*H6^&A7&:%Y.ISHK6$7U1&Z8@#LKJ2IJ8*G64[U1C..6J"JGH>^G MTXIR,;J^M'L?U/6EK$W)!?N@B*ZKBJK'&U:*W=4H&'4;'_FZ,+@QO:[2\XK)C27@BBVNAJ]#E[>Q/B\?>"_G.UT[YJ@)4LI/^/B77XU M\E$A5K+.,(<*/UMVR\H2&8$:O[<\1WN12-B_[KB_M;:#+4NJV:TL?^6Y*:Y& M\Q')V8K6I?DH=_]BK3T)\LMDJ>U_LFN>#:(1R6IM9-42@P85%\TO?6C]T".8 M^R<(PI8@M'HW@JR6=]30ZTLE=T3AT\ -+ZRIEAJ45*X#H Y"\EX*4VCR1N0L/V8P!57V^H2=/C?A68[W M;#,AD>^1T_C,_RBO7V1Y1?]2?L:ZMA-C17Q4F]HQJY&D/*;J2T;7?_X79#Z MK\[H%N]UB\]Q?U:W\]1!-"&?"D9N9;6AXO"[^9A,'NER2_WA{J<0+U"1@K"M&R%+AAN-+ +)C<$DU/%-"4>J7!(G]Z-4W_ [&J&I2H7_Y]"F(L6'5DBD;Z/.[MW2^F0W\1H9W=^GLR#KS9S+_H[81>$"?D:>N%I^S&L3>?QO?,_=BQ#Q)2+TWB MOH1QZ*6+Q6$'@Y$S0WFIB5P1XX@-WT><,)3<17V_06Y8S1YZT_PU>.G5/Q?DKQ=/_>4,.&V1!& MT3 7TB@ZJ>MIBCNV8N"4_*_Q2?<;I8NA3FDZO_B_>V8V-#.(_9.*1W$X9)+$ MH-B'O3\@[7L5 GWJ$_ _7_16\^2HZ!3+I,AXR:D=]_ 6'G#.:)G59)5B6$VKL MX]!.5J9A<&ZD>B4+;C23<:,)6*V8AA"U?>X?KOZ5@U!UC I:."3,O)$P83CI-=S[8]DYAPAA MV^' CAJC^+(V=%G:"';C$ "LLFERR*Y@D@Y3V9_]HLW#RRK;>0A@P_ZR;/ M]EI%$]L;XKPK"SQM]'(*NJ2B6*TKI!2L355.?++#3E7RSZSDA90Y%EBMNWV'DD<0 M$AP)ARUP,'9%4 &%;J3F-NJ(*06(L0MP<<[0+70+<*<+&(?IN",PLBN8#;! MP'H(687(TRKUB$X11$C3> -<5Z0K?!K1QSU$?=[EVQT$].'=Q.)8AUR4&B%K' M3LB-+;)Z8S, A'3*>GTO'I3-FZ>D #X4[%6=\!,N:X2#Q'THV_BL:E,KZPBY M6N%< !KKFK9@##GFP?+0$BFV9TI# +F$PS9; WW&0;KKWW&!2+:XQZ+!EMB MXU$/Y\X9K,R]_ M 6D/63?XZ9!8>C_%T%_(_$"2,>[$SWEZ^L$<#I4AGGT^/N!YAN<.YI_+84O M0I)PU]IGVHW1@./CN?CP/>"\!/ %9=,.8()[:(]N"+V_,!QMAH'B1?A#4<8 M756(Y_;(\Q?1\5$^@6H&](+_X/E>VB?TPZ,UG'..WPC8UX[RE MKGKQXC!TI,+"2Y/TL_3A8G]AP95$E-&-N(,1+\Y9,=^_+*RC,I"U57-:Z,0D E,7# M .B5'9;6PG#6LS".&Q6PG/N2F=.V/V%:A^0D<$1(:,6L!;X.6 N+S'KX$C!2 M;<%9#2FA#$70AJ_A++X%W#LA[\%5:V;Q=$'U " ^AV4M8NYS;"%N3U-DB]JIMO$& J)7SE2"V57N^8@ I@=-.UF6.7M&U1M4[?,L>*&C8M(\65 (9AH/6II"J MA8^?"OO"%_Z$A#LYRFT/'6 &*.*2US"B]<3U5GO:^[I0,;6VWU!T<^IJ/C3LM=_>?:5XW7R<.CS??>-Y3!3T!SV@K(($=D)QD>W.\)COU4LI3&RLI<%HW D MP0?@_DI*TRU0P/[CU?4?4$L#!!0 (*)D%EKT*.'/0, .P& 9 M>&PO=V]R:W-H965TXS8].Q;K+DD^0Y^?>C9,?K@"W ?MB2S3Y^!XETHM6FR^V M)'*PKZ2RRZATKKZ*8YN55*$=ZYH4?RFTJ=#QUNQB6QO*/ 15,DZ3Y#RN4*AHMM0BVC5DM=,.D4+0Q8)NJ0G.X(;G;932)CH8'L2N=.\2K18T[>B3W5&\,[^(! M)1<5*2NT D/%,KJ>7-W,O']P^%M0:Y^MP2O9:OW%;^[R991X0B0IVL98N6UEK^(W)7+J/+"'(JL)'N0;?OJ=U\TXL(LL8Z7?7!S* 2JGOCOJ_#LX#+Y!C.8706J(9G)"^4-Y=(:_"HYS[P>2Z"B'$(9ZV47L&-|| MQ5F/==-AI;_FJ3P22M76KA5.>4_ L1.;.&"7'MG=!"<1'ZD>PS0909LDJQ X MTT'M..!:?XO:#FOVVQHR6$;>#)?.5HM6K%Y/SY.T)IK.!Z>P4^O]D M>AIK,AO#YY)@K:L;U0%*M&#%'B3Q=;; G0VZ*$1&(VC14*D;RTM4.7>=0R$A MR.2+Z4I MBF'$K(>##E2BLU.+COB5Z]N$PG%V\MK$M!!=SN*6M\#\)]R&9& MP;C"?[41+%(7T)8B*Z$E0\!9^)6#4$[S@V_ 9-!)Z&F7R$CH>6Q9;PL,'#W& MQ6PT3Q-N[X8M4''CC.&C#^%:'GB<. L-7T_CD]L!S?MB71N|%]SJ)_P\GP^ M2I($:G;M_+7V+)SVVK>T$TH)M8/[S.DM,_#]3$== 83*3(?)0^?X?>*9$;*X MZ$!8G*2P4(!=NS.6KW'F7C=%U#QE&3;QG"AX([YIL,Y74L)3V:+;G"Q<+;> MW+UY>MV=VE@B.D?8[A7O3;@?2WX@GKZ'QJV,M?SX.LS&?*3VTLI_,GTU>A" MO #N0$>5E]"WX9_CG]WN^_D$8E*[,&,!NLPRJ^["?;=O?L/?$+# MU;5,I>#09'PQC\!TL[7;.%V'>:,;5CJ=C6);\.R+C'?A[H;4[;GR"X0>W^@90 M2P,$% @ ;H]+)) @ H@4 !D!X,"]W;W)K&ULK53O;]HP$/U7+*^.:6FDE(0E0L212@4VKM$ZHK-MGDQS$;FQG MMD/;_WZV$S). 9JF?2'^<>_=>X?OXD;(}U4 :/3,2]X27&A=33U/904PH@:B M FYN-D(RHLU6;CU522"Y ['2"WQ_[#%".4YC=[:4:2QJ75(.2XE4$1B1+S,H M19/@(=X?/ !MH>V!E\85V<(*]&.UE&:G]2PY9< 5%1Q)V"3X=CB=1S;>!?R@ MT*B#-;).UD(\VL_^V7DW M7M9$P5R4/VFNBP3?83#AM2E?A# %^C\C"Q?)DKE?E'3QHY&&&6UTH)U8*. M4=Y^R7 7AP/ <'P"$'2 X"T@.@$(.T#HC+,*G*T%T22-I6B0M-&&S2Y<;1S: MN*'<_HLK+!;\ +:C*2[%J">@:/:X6Z/+B"ET@RM'W M0M2*\%S%GC:Y+8.7=7EF;9[@1)YA@.X%UX5"GW@.^6L"SXCNE0=[Y;/@+.,* MJ@$*_0\H\(/HB*#YW\/#.W+"OI"AXPO_I9#'ZM721\_J?R%XYCWKGT3GV!)N9_7<\$PS0Y5>AU-4QMRW%R%'8R,)+ MK\>3L2G\[M#&D:A@%!IV-D:WD(.2SG6Q([_56"!BDVA*PN1WA1BS(*/QNV-Z_98V M\7Q\HG]UM9M:#EC!@V"_*.%%['WP$($.UTSO1/,-NGIFEI<*IMP5-6WLY*.' MTEH!47;)Q]"DO+WCE^XJR.MC1SE]J7LM31/J!=>%0E\X?)OOF_,>KWPI+<.!X%[]$9H$MRA. BG [Q)7^[$\297>)*? MO$.'5[3AA!XIJ3&[5'4+G5Z&VN]FJ2]<0NR9#T.!/(*7O'\WG@>?!!2GO?)T MB)[L:@9H'!QF]^-S;:0BHM+_'W*K.PS,,%,P(#:,KQ6:#G.^"W\|@-PQ]2V[> MR\UO.K4GD.8KPE??]8<29.ZZH$*IJ+EN6T6_MVC?:5=M?_H:W7?H1RYQRA1AD)C48+MS$T>V_U>F?._N0I4L+!M"$A*] MC D)>R%P.6P^MT8M:<)H1IF'C?:OO^=WSNG7;"3L[.Z'6T5A6YKN/MWG_>KY MX;9N/K=K:[OLRZ:LVA]/UEVW_?[1HS9?VXUII_765O3-LFXVIJ._F]6C=MM8 ML^!!F_+1^=G9-X\VIJA.GO_G[UOGO]0]UU95/9]D[7]9F.:W0M:UK<_GLQ. MW /GO^P-2M[:;M/V_<-_?7(S[(H-K9JB[K&KO\)+1R]OV+\\<8 MP$_\H[^W;?1[AJW.Z_HS_GB]^/'D#!#9TN8=IC#TX\9>V;+$3 3"SKIB5\3 M ^/?W>RO>/.TF;EI[55=_E8LNO6/)!^>9 N[-'W9?:AO?[&ZH2>8+Z_+EO_/ M;O79LY.L[]NNWNA@@F!35/+3?-&#N.N 6'.[.%[_>WA#X\Z @I3^H5@#!<"P/D! &;GV=NZ MZM9M]E.UL(MT@D>T&[^E<[>E%^=*9[RVVVEV<3;)SL_'Q^9[\(?T07/=_$? M/**Q?[7_Y]|<_;LR)X>^ST]/C9[V%. M=0S$>T^2?5P3K%E>5RWM?&$ZN\B6166JO#!EUM+966+IKLV,#*1#),F2=6N; M[:QIVLR"" #)"(3TXMXW'(S]*OUQD#_ #P7__KV/SLV=7\3JO_#K7?AU^;O;LM(1;#N*MZLS75+KNUCFH9%%Q5MH%C3>$@ VZP2'34'3;DLB]6M;&/* M@FK:UP%H5PU69EZ414?T/ M#13QP6[KAK%)M%$M3+,@]?7ZU8?KAP*0?!GD\YQ&0@A#'U1TP^:X/+Z!:'X MI^72LG+)WN5=#:J=":=&YFU#565E7*_K:G4A[_$1;J!?B...$#WUIL\=G3X"? M#W;5ER*&KB(:N+9YWS Z".J.3Y1'7'/_?0E7QN"PS]$'Y(J)""'(Q%JB ML+S>6)K03_:KLCI\$M%T(84$O])8XCUH1>SV=GI_V3;OFE[R+ZN!A@,VNPB M(|;>/7FP\.P709A05_/OKL0)A_!*CA*.$G/$NPU>_KL+D3R54['Y&1?=$W= M;@6 Q-ZQ4#HDDR[NR-Q#V7-4R44.T-EV([M=|E6N9$GGV-@])U9;6"+7#9-) MWX),.Z8B>PI+^X&_]XL5\WJW-AU/3;&JHN07=4;0K*M;HJFKO@I@DGAZ.B, MRI+6:$#>8,O&DER!G "N[!>R#EL+5F2 %L"_",D.-%*3+O #=%.?KJ=%-@3 MK\'>$WW1))L3(/=?Y8[JF 1>0R{(%O5P *-)S%:P63DC=.YDQ#MB:4"$KPV-MPAG3)(RO9PR6=T-,WCK21$,VEIKYL1]R[XC:!D%<_]!C^C@R2HOBW_*!)' M7A1DRYMF)5]$0IN_)6;?%)T7J%BI@KD+@(BI+4[0W,.<|]XS'US],S?!W4* M5>,/F:8?0^"?GNS.>*09RGYA>>NJIO=YMA*E=+LF1MV=UK=@M[:?M\6B, TK MP$O"80'5D>N8KC%5:W+!8B 66Q;$K0#G#B(-*ARH\@8"+<)3F3%A *B#,&&@ M 6G3KHLMR]BSL[],6/X8T%5)+EG[/=M29Q?/#OZD4=EO4\"YHO^^T61L+K*I_2AR1Y M3^DK_9OTK6U:4G'MMB"BJTE& 0)]=$63TFS3-].KJ0=M./@T>U.3\BL-D33_ M0M0.0>]GR/YJ-EL:5\^AQ%X69E75T"M':,;^VH;TQVV%HM6O^(#<@,NNY+TN4DWI8-D_^2V M%3#YJA6/3X<3M5T2-U7M8-G__>4MC2X7-&IT68SK5V1F#%;&N-=DTK8JJE[+ MU\.Q/Y/9:ML;DJ=V.)Z0Y.!.3CV9X;UI.O!+.O:#_:TG'0;_?F35:W-CJLJL MAV-;I_YWFH/#D0BJW!V0S'")ZS*Q+>). ZF/*\>FWH>$H\=?K1DE"XJIOM-MUV9Q0^O2[OPW$>D2(#1+W;#4B;::%CDS'@/ZJL[[-B7I9.]D(S0D$8>;_KFN M%]FO.+Z4LOVXCY>,&5D)W^R/ '+?K8LZ'7EM-W7VLNE7+?$G8X7IGYY]6Q]<_M'%]_M%^.,T%^8J[1VZY@ZE0R B)1KE_U4;B(9-X %XV!MJ9O3B8"@JB[KUP-MCSAV$RS.H4T)B[.L85"K50;WF4,-!\;((C!YG.$U'C029W4(#3\AN%^RZ/G$ MPB .Z) W4Q^POJ)3HAD1 \;@-CJKB?>FZ-?AN7%@D/X7'X!M_PE'C=DW %AD M+!,(B8=L,O)HMR42LH7+$#L4X/)=W:O-3WM3VH%PW6,?IB$B[])[5I$86)/6'T'.;/@&>*S_M=#R,JX512PY[3W@CFNM+CN/T)4B"B(DVV]0;]0O]Z&GVDY_H%J&(& F(2&P-MJ10RMG_7*(L_?SY%&<(Q#+B8<2"V*=K/[-W1W V'L7B/,I8.X Y(O*E#E84 M!>0#"_Y"")G%SJ.X:X%XBZKMFCX VY)UI88DF.&I@OA = M')&[WW]Y^^U1J7GI_+?&YK:X3.,B=ZCDXR'WD=FSE[V[':SSVPZ%7>DX^D4 M%D1GS2Z26,5F#G>:T3,::XG=37&X@0L7BAWRFAXW>_V(9]%OL DKVZ62T(R M+>*6<"Q/(VC GTL.!%$LBI^O2'=PT_!/R4,3P,"!$#!>,*1@:.1T$1]F0Q?T MT&@'.[%,;K'@0+"PWXK;B[#H8E&H>UM4DGT$U4ATDKZ^,44)>*;9 5$Q<[R/ M/,,#+^T7*$+F?CCCZZ)9G)("!<^(:DMLR30-(I JRJ&F&B.R"Q$U)5G,UU>* M!IDP1:,30> .AZU6K15:>Z>"D$./ _'CM%=3K(BSD5809$**7O=P!Z,!P'NW MV\H^,\(R26)JA.4;IQ3I5O2/RPV7+'H5GX#9JJ$UH7C)7UK9PBIV_J<>84NXZ?V O[BM74M-UI05B6W\@= M(!%.^O: M5 X>)BK6S&E2,T4[9HF7M70>%MR6M:,;],>-&)!6'X7@833FV8 M.0& ?^0$DC^SP!956?HL6;Q>VTT'Y]'/6Y)K]$'$"+OCMFU;INDUXD&&&%] ME=),+62(FZ90GM]M"N*O*EO:Q/M1:H@L/88W1U3S:.S4&IP]I5@K1S=))R1 MP-K /3^MEZ=D ZF%,5I(\.^;/GM_(UT0($OF>A*,67(BH;E0E\L+%D%9(4)MYMZ:WPD[A%M[:TION)&=98/8SLVVZ#@V[SDAD)$J:([PEK!]$42NC'.2X/41 M+ZN1L*B)UTC(?:%'5#:K3A%K5Y>OF68OH]V W*$[^RZ1 M*B1K#1\A3ESE";-YX@4L4@OV$"Q"Z\<'.2/SGH'JX<^7MLV:@CTS[V(LLD^R MX!L ? &CZ\AYA**2F>;QM<9/I'3^THSK" Y,5YT=N!3P8"R[.)"H$;N%;F0E04]JX<-2RXR4&(7&L8'M3"GK#5H2GCE9DCLV=R0Z JL/;#H7*4\SLZ5Z3(&A(5]SKQ@3 6C;>!2F6 M3A]4@K:DJN/H:HZ5G JB 6C;>!2F6 M3A]4@OL?&&%EP6)_'H(S$^>M1?&22+(XI2LI*;;NVWP0&R8\V!M$,KV\ M4QI[FEVZ54E*CE3\N.UK^!7*+N\2T_61$JG I<:A#WEXE>:%RGU"C:E#(Z%3 M#5Q83,AXT:"_J$<$$CFXPM(6>/(T/]3.[.W?63WO*6#E:$&E.#E]1(#+JQG MW3%2]^X2'5R>>U8]54AT"VW<%(A8H4![CVQ5-5X5 M)*=(NVN)GTO3!._KF'-A:L%B>"2(4>6B%M:F#QDSW7$6+DQ/?Y%R)"7%]1ZJ MOVD.R>PM$]S$9-.Q#82F8/QT^SU\[#B&=FG_9);NQ@[@E#VZU$/'R*F6&3L M(&TCP]C^P0D.T2F2=66C8FZ[6_C>8Y YI7_.R4AA2SD$(EGBO$[K(LY(E%C5M@RRF9WTUJ99$601N(L]XZD'&2.,'JJ-/?[=.4RG:H]^RC1URHPA)TP"ELQLI M[__DB4P/]7C>/HVZL:=LT[FB@*N@*=+.*/Z5678HA>=#H&AF_V(HT:;PL'*$(M#*8)G1<(8KB)]*GOC?!B9#IN"Q%30I0RE;#Y#)YT7=+:.&1DV.6?2ZXK)XN0DSC0S_M9EJYH!_25-&_BCJ5%J M-%Z . DN(G'FM].+OT05MR2 7K[]Z9J=+BU<DG]]VSRY.QL3"([I'A0%/T54PRCFK-DISHB> MF5LO]D)GD[@Y/;E]WG!W56K!$4"\J)%^?J3I7XQ/IDQ!<+_ #0(KJ7R5FBFHYS M_HXR3PDS42[@N@AU+-$Y3/$*ZZ.6D2]13@3W[D:)&1)<@;"T"BTACHUYW X MAI^B=0%YC1)&G!V33BK_C!,,[3TV:(YC>R>BH5MC/,+K8PM PJ4GJ6(IJ29*8 M?Q=3.I2AI$OS<. *A MII'6\!2(.IQR8?ON4$)#Z@SB*BZKTG3#" L+;11,9DF?%B(.D_(0@=!9/3 M!\LJI@3JB?=T?^M=1;5 VCIA\,<'^*KK>MC!#.(0]\ JQJA7?(>";+ "^71 M%\1+4$3&P>S1RCX.H7*UMQ&_3?B1F.UH.GT6.E!GQ[M'7VG7FV]>B'$Y*N^/ MSC/NTRI@CW%4EYA@L_+H?3M]M:G,I,.85_U\8Z0#T[/C+7(#O."2W40E\@UZ%OH[KEQIV M0K@19[66$OQJS)(JL8D7UR$4'%7D:5DLJN>*BHB90W_!IR5B\^5W MQA4D^UQ.CB ;NZ&T1P+3 S)OS:YNF#9=G4X4._#TD>=7F)]2(:3IF9#8,Y'M,V7T7@NCUB*KETS@]*4,1/P!"8NP5KQ#R2#$%6 Y3>>WTS =0.D05W;6I >' MM% =8KW83O)MKE$!6A4"%0CE&>Z-CX@!5G,H,Y.^^5P1)-7);^.2<#1>-V6:M;M"B02ZL:Q.O<[A=1>A$[8N8WO!+!1:5I^.7%6C2)N$$DJK8MRU]:G;9+:+ B(M4/(\D3,]L,7[J)3I)'SV\,>(BG9>'6NHVF)2T3F4(%+7KD5?QIU52&]6 ,_M'%OSA8U.ZLY5*BSL:BFD&(>]ZWE9K$SDQ I!AI23I%,\ MEL7Q97-UWW6JPL!$,@_2.G>X?&+]*D:X97CH 3FA)'"%UC="]Y0)#^YQ3^-*M0M4)8I:7%NU"S0X]9)\VK.HJOU%O$:RKOA!#=1+5B=:5BG0G!T-1ABO#V/FH M?@"PCETRZ1L(LC6V@EP-:Q3WT*)>%;#2BC HF8T*;UU,+PA.%EM)%:F_& &L MQ.UYW'%=+)PDWI8&]K_T($'0R6^%%,?&VXA+\":2I0B@1^6VDT%8CU69UE%%7BG^60,EN#L@8IV(SOJ"'$(6F*=#.^!Y(M?>#T:@'@$+UFIIRR#'0AOFN#%;H+A=>SQ&6:YU3[CB*ZS$%T@.3-\$J)6% MM3AB5T(T"F^RO^N%-

YW(IF@E"*WUJ6%!D8.#BC^MHPWA<=S>!EB%B(M*Y3NFVJ8SE.7HW5^.AG^'528M/<(Z%K.
MGM;.:%$WB'(D6X+T$\SUBT63[+D7_=0$$QSUN='N5^"W>7PK.#S>,GU[G:Q0A MD$=*\@!5T"_1YR$B/JS6$J&9A1N*W1=$'$DFIW1T$+GXDI),MG5'C'&)MD-
M@NN^+F L*(A;8EE<+IXPL'UTV5C;0B*:9(W2]4O"H@A^GM7V)(KIET@75S. M@)$IVJ^=[1]OJ&]EQ]XBC? J-1>A[\/%KL]=]\,[UQ\WW:N]XQOK0F\/DX(<
ME/1CBD.YM$7'),A5[;U)K8'\@]7K336W!$(4JB M:.Z90F%>0O&/Z@@P1E^U3<(P>T;8M'.X&.I2Y1TW>P1A>C JS%&2#7T(;:8
MP!#76A='[Q"Q9FNJ8+UQW%4HH8.XMGQ!N:T759UTZ9CF)2-IUP4!X(;<,I+:5>C|S5 M@9'U[GI'JEQZJ#<6X/(&[K[NS=0 9, M?PR, 1,7TOD;+326 6@?
X69Y9Z))L,O7[PNOJ3\X++1S5EW4RKY?/>YY*\!3 M!I"7W'L96O.8@3A3QD@ !PY==]SXM(.=N4E]f][8C$^/3:@3^7M"BB]1,""I
MTX09AAQ];I@Q<>/ZHB^U02G32Q7R1N;SS@E[2?%IXU8Q.6!=6AWRD#/RH0C. M:C$9TSY W&LZ&8D,N:!B.%(}$NAU
GKKI*8(N#=@FOUC;\U$9'A63"X6\M=6[UFLGZ@,'=@(>JM=3-P2M+ ?WIQ M#RK2!I(@W,#A\S=\K_7.W2N"6]U<6J@NV MXOBN0C ^6Y_EW<2/G256 QW>J_%
<)%_?QQK1)+X3U-J+<"."]=:L3QX@$% M7JK9I4P ?F.Y&Q;OQ!.AL*JQD#MR15BC,Z N&CFOQM?!.ZI*9$4<+ #W]1R4 M,WL9?FY9$TX 4$H KC1DZ0%2O,
&LH:089VZ(9"<-JL)1B/ J<,[% 0"X* MH-F O2K\@9+07:MNV5/[SN) RM6R-+76:6RP=:.TBQ!+8Z7R MZC=7!177,&J>0M40F^)@K#ZSQ2$1Q&$ N?
Z'LN5@:+G!7V17II="R7KQ1OE1- M? Q6.)9K11+W:+M_X8N_HPN*$HW*X2R[*8O)JC"J4YCDM0R:MC18:<)T(3*W$ MUD5LSG=G6S6$S7V26A$I
0ST/K@-.&]KH+;Y!#^\^R1+'G7"SL,E-N?';YEY M+>*!+>$Q5^P>P]%*'MU_QS(ECA+'#!/7:\;QL:/W9-*T/(OKT=+21D003!Z] MO*0TM]Q1'"*NWHX>AF:)!809M7*9I4Q9?
$9.A(-]I(A]A=G2,WL5-[*8:4PFZC%E"SJD[Z8B)1YTR3KEL7^K0&N_I8>\5'RPQ2W7"H?4J(H%GQ*7L5]Z>8^7HFW('L@KI/ MSO[B=LR/2F1_P:-
M8S'<\W"MROGQ*U%>N,8#8L^YBVR(\O>?F.>PM)^//AX2\]'U)LX$9;+S'D^K MI2=[I9P'"A:<[1/*4*/[S;1 5-V;W%UCX,1)8FAIM(VKK,=V$6Z9C/9P.DBY
M0NI$WSJ6AF^R[Y^V\>M&HNA:&^6ZUC8:[*(%80=)^:(+$&B+2%(O>?"((&[D MQ!T.)E'AE_6FZ=ZFHZN*XZ"7B6\."-UD!P]\I"[ ]U2&3H"8;+2*(5S"G.Z-
M$_[C&!RXRX4#<1R7J4]'L* "[>OG>9" CL#L!%(:L#21YA^ 'JX6'"10VT&B MVS<8=QR#)VMY\<[6U]:+F/E M*VA&"PM&T?^,T=V!O6(%=D(P52$(P$ MV('"4+[I2?
ILOCHO!RP;L]#D!384M>.Y;7(:* SP0^X]F'G .KDJ3Z$<((VAO MS384M>.NJ=!Q2;"A& E@I%'$$#5-VU8&;. GKM_.D,$#IPG?M.7RDH9-C3!.Z M!,^/=PE^X&(+Y&@7
=]A(1$X?E]?\H[&NJI[#2>. ,])]USDT>?:N&KSG[V(0 M-],91M\<^(EON/;OBKR_N1?47E^-OOF=$:3!?'[.B*"T^Q*Y.T;3N1^G[V- MBKF0;H^_!,)&I]%B9(7'58RW23C*O\Q-
NE&C"U)00)-IK98/_DAB6>Q2$P=I MB*SD]DHH8_5BC,M.N3Z#4.*(D#'?E3M^+ST!@]}Y*;_3Q087XK,Y+)=I8SC\ M"'=W\: J,9S-L?<[*I)>75Z_\%A2VB/$ 6'?
G9Y)VCW_20NG8IN,5_UA;QU MT/%1LCF'$<39Y/V*5@A)=>WE]55V/CA_^.#%V&LYP]LX+R1$M^&I M)T(^N%>?X_#,RQI/=O?W1PAP)_-**0?'<&_1\#[YV@[U?
=U\R&]/;XP0$ ME,:6RO!!J8GA&*F4=# (MRC],'SZ'V91:2]*KG:,"658KRRW(8F98;]8O7R(M5IFX*)8(RGMAH[;KN/)>GZL/FW?)]ZQ46P M<[PX?AI>*COVU%'M
1.*H0!%,1+9;:=I$37^.M=H 1&4D4L9^M?(PR\@Y7A3 MYW))(-'W2Y)$7(@5; &HC$A5@/CH
M14VM%"6#GJ1@CBU6=KT)R2N]/IX4G0L"TE"SHC]6WAV.TWVJ1P(18C6]"P%^ M)#%3B'06<4R/G(L1 MS2V)'+XU4.YP\DB;/7%7[C#O2,K&D^H6T?
AN^+).#CZ(M12NM/2WOGFE)[/P MQPB?1@; G5YPS<3U*VC@*'%E@:R>3HA15MJ,ZN(<#TZ8N+++S;\].'CIZ\;\% M2]_5%>=Y6^N;J3U>XS+HN(+H#=)&(TT!.-
KF[5OAVB#@78/#Z[8A/64'QR->TW?5(TZ M/MA]RM.KRR0:_37JNG#WI!(U;CQ-JL5UKYG^[72]0K.(-FCTAIZ]DJI6BND+ M$H)481)^BUKMZ%JK
_3[^/2,_*FXT^>46P'3YA]'S4]GWP9J]AJ ,=M#.)" M>X8C.EK;MN'I# >P3V?WEV-'2$W+L)(I_Q]0S/5/5XY@,/F2[]7+2TDO11*LZ4N[M)^%
(!!6@"==BKZZ9#C\=@4'55^$/7P2/@UFFD .;A2%A_Y S ;0)A\'7#S1@I M>F-S)>!6.BEXO0B O=?2L]H0X-[[P TZDI@1^ M)S$OT3Z^ZD(NPI4E2]+Z9:APY.]0$$)/6+7]-Y(.?\
[3;>35Q)I$Z5RS-*>?A8B M/YX@2>D_16<82L&_OSP_>40CP^//?]B2TT>LL4)HO;1+&GHV??KD1-KLW!]= MO<64V;SNNGK#O^)U3+;!_3]LB;[6O__K@:C!%[_G]02P,$%
@_&LM5J?.M;MLX$/T5P@6*7;"^YM*B30S83WH%>)OG+,/##62N*%(E;3L^.JW2$]*I#AN M%]A]L2QOSIDK9]BSK=*)@6PV?3TISW4FOSC\.A82EDU
O4#A)78J4S:O%5 M)T.3:Z"1!V5B.!F-3H<9Y;(W/?/?5GIZI@HKN(25)J(;[JIW]X;]ZH/ M=SQ)K?LPG)[E-($UV& Y2N/;L&:/)> ;2<"6)AOB\-
QM_G\)Z>2_PGF<&FZ(BLE*@P%!.8B5C*HTN37#@$\ECSJBT&$;F"FFY3$BN!&<<<#/GCGCX(M,' ^>#2V:Y(B'K%0 #^HGKZ@?3\B DC8UY%)&$+4)ANA+
[="D+]6MQ4_FIPR._E3J_>0&_Z]LWX M=/3I@$_'M4_'A]BG:]S.42' F0.3,XUM0JS=*4RY$-29!LL!XM! M;5H7W"=+9J51NF@(LBCM>TF#*N?,;SQOZ&>%8ZU=TBV?
<4AKPZ.NTU^4BLBM"U^[MLFO<_FRRY%%FCQW5L=]GELF[W8+[MW]I.R#F[3G/O"X%PM)9>04+:K M^]3WI.[*G1[Z#1L+EF%S!K2C<4-W.9&D(?
6=710&T7.#;M0OVE@.GWH\M:#E M\\"8/]G'],ECQVFTAV=^7Q4&XD(0@?O$%RGFBE!CP.Z=VH30,6#KQ%"<'X5FNU0;"'&BS MC9OJYP4/<^;5F$P]\]Q[.K?
%;5]WK#/D>@"2]R!0CFM"'^7TMPNE+H_@4LS=_M-NBI:D&G,3#/][AY=;A5AA>KU 6 MH^' 8M./0#L!7(^5LM6+4U!?[:?_ %!+ P04 " !RB9!9SV%L\AD% !C M$0 &0
'AL+W=O@'I;M#L\9F6QA:WE*B25)S\^QU2MN+6BN+ML5^L:^,-F^:, M$^63M52?=0%@R%TI*GTZ*HRICR<3G150,OU*UE#ADZ54)3-XJ58372M@N7,J MQ83Z?
C(I&:]&\O-W[UK-3V1C!*_@6A'=E"53]^<@Y/I%(RV-$]Q56'LZ<3&^NA.E+=[TON.$M4C'384_^X&NA.E+=[TON.$M4C'384*&52MN.3L \G+S M!D5*"@1S\E/P>A\HXH[O^WT
1K$<2.7*_1F.;A/?G<9?T,X0)9=*1_7(Q2< M>.Q$I(&O%GC?-O32"&TO80G*-H8"7(SF ?0H\%!^Q^3-MJI$2-8CMD>11^/9
MF%R!%;'!D%A4/QB3WZ\R*XM'U1F&GIO.B,73!>D[0)#.B%QR[#:M.\>DFZL MVLY"&/=FL'LV:YNQFALF":O .,39[C_T:)*B)#F./2&>#A[8(YIYPK6U=>QAU
MC>/YB4\NL"UX#/LHU2)N%5'O+MLUU8/C3;OC3X>"[3%V#;ZY"X8[RPP:PS., M_D*J6K8T^D9\$/0[]6K649[]#$F=_0**@?^PE_7_7U%](MZ/]2H.=+^F3]/# M-?
4'%14%=>,W"&A^B_4B^8_5I:N;'+`^] [M1&/E!W73)] C'9 M^>[%MERYKWM_7":TG\#=W>X?A+/VN_G!O/W[X2_3*XZ+*&")KOZK*>Y?5?M% MWUX86;NOZ(4T. /NM
!L9V4.\E22K.]L &Z_U7F_P)02P,$% @ &ULK551 M;YLP$/XK%IVJ38H*&)]2-D%]NDW;0[6HZ;IG!RX!%6QF7Y;NW^]L J5]FH=] M+^ [W_?===USN,MTI_6@* &1/=27-
S"L0FTO?-UD!M3!G[@%)-VNE:X%DZHUO M&@TB=Z"Z\GD0C/U:E-)+I\ZWT.E4;,$])2PT,]NZ%OKO'"]UFWEAUSGNRDV! MUN>T9L8
GXLUEHLOR>)2]KD*94DFE8S[SK\'(>VW@7\%#"S@S.S%:R4NK1 M&M_SF1=805!!AI9!T.L/W$!562*2\7O/Z?4I+7!X[MB_NMJIEI4P<*.J7V6. MQS I]$O9OL73_CL, M
$GP!H#O =SI.A,YE9\BG2]U8$YI&TUL]N!*=6@25TK,E"5]NBT\)A"E"0R/* MG F9.X4%:$[J 4ADPAA PS[>BU4%YM/4I1TIG07ZVIYZWU/P-ZI"S6R6Q..R+
MS"%_2>"3SEXL[\3.^5'&)31G+ I&C <\/L(7]<5'CB]Z9_&':FX9X\,_=H0N.M32,RF'DT(P;T'_#2TY-P'%P=T1OW>N-C[.F21C+?5L#4FC7OT'Z<_?0DX4%T-MQ?
[7^]HP@8QZAE"O2)]MW.":.CA\9YMK'O%( )DK3;. $@BF#_C ^.ABDKRP M>1BRKIVE-%LM9 :O)(6C21" \B;\?(# 5 T,Q=.@X3.<)|$K;TQR?[@.=)X) M' ?
GZ(*S>X6B&L@=CR8D]|F.1DG$,_O0[\0?#'@->N/6F&&9VDIL9[WW]IOR MNET0S^'MFKT5>D.?B%6P)FAP=D&+2;>KJS50-6Y=K!32|G"@K8]:!M -]VNE ML#-
L@O[_(T'4$L#!!0 (:*)D%E@{&CUJUP, #8+ 9 >&PO=V]R:W-H965TV@;A;T0(I M%B1:]YF63A97251)*F[VZW>4,$>]9*_ ^T44[WC//7?'(G82?5%%P"&?*O*
M6B^=PICFRG5U6D#%]:5LH$9-+E7%#4[5UM6_IYU1E7I,L^+W8J+VEDM.MF=.M6BUD:TI1PYTBNJTJKI[6A=TO&=@^!>; MC!>YJT?.M/(#YN[E3.\/*)FH MH-
9"UD1!OG1N_*MU:-=W"SX+V.G!/&1,*3\8BR?(?D9EBZ& MKQ9*[HBR]QI'_G2A=M9(3M2V*]&H5:@G5G=*:RO.D^4P-=6-)AN0PFO.Z)L M.&]E_K:50+C68#1Y\Q??E*
O%]Y'UQ; 3?=NUKT:=L*-S\@G69M"DS_J#+*7-M "YR/A)G!^)K=A;Q 9I+$GB4.(^%9_""8R*"#B_X!8F8BK]'#Z?1;6M=Z8:G
ML'2P=$2H1W!6KU_YL7=]AGMXY!2>0U\]8*MF:0E$Y]3YR3C.>WK]:L:\X)K\)MJO%&$VX(UM)%0'5%72@PWBF=;.H]A.0>PR0E\ !CES$(8WBV5CLTW@6D.]0
MB!3W]$@?4#:/1U)&(S\FMX#G0"'+C(@*_T(UO$8@M'0"R:DOI^0/_:AUJ*.5/"($9] M(F]JNU+0$]F:\&9'GUV30V=UP0XVY5:)":2$T5F8C.LUHQ%RN47G5WB4IVW5
MEMQ AB'?&?V_U)HAH&+.+"45 /99Q+L4]Z]V&,[PMPJWE#@4\92UZ.4][:O1CV?+SG0\I\OT>PK84(MIZK YM3SQ@ ,
<8/91!5X)941_YVH@H]M$P0354A0'E]\Q^AEZOV8ALDP]7Y"MYQZ;.C7=P358@=IVE[TF]6QKT]^(1^GQ/7'37Z//R_O'R">NMJ+6I(0<3;W+ M)'+Z _0P,;+I+M6 'A%=
[\%OHE V06HSZ4TAXEU<'QEK?X'4$L#!!0 (M :*)D%E(&CUJUP, #8+ 9 >&PO=V]R:W-H965TV1FZ ''&'RQ/>.[)FEFFLY [MI,/^!@;=2 1"01Y_KK MNP(?QH&C;KX8V-
4^O97>KG>YE^JSS@$, ^5860]^.K9:M5[*VA12>*+L:T>Q+DVH3C>2X ML)=R9Q1Z.<:)9]7LILSTO"L)$1K@P3.SX0P&$:0U&D]?W#+_TQ=(SN)D \=(# M\'4+3)\!#BCY*
(7)-7DK,LA. 3QDV5&E3U2OZ23B'527)/1=0GTZF\ +N]3# M!B \H=3',F[Q9N-XMGRN=,526#E8'QK45W#6KUX$<___!-M9QW8VA;Z^PW+, M;J0GMZV4N7E$UF1WR&*.
[S3BJQ<}]<,WY+ ^>UZQ@(@67X 48*!]/=T")2\) M35S]JV23_8UBQ6I*T1A)*L6E(H_%)+]4G/:,0WJ#O-U)M=D$W?E=6*BQTO
M.,1Q88&SW#.\&A!^G]W(D+=%.?!0ZB9T3NZP& &@Q-'NAF$TD5C8K7Q)(HL1 MG22HBM& &R6&B6RY80.I:3GV!MWB@HJ"IFRINM@VSQNWSN*XTE0UU_0BPDR
MLSX9WXW#<$).42>GZ&PYG:7[:,ASM73N.:Z.W]" MY/_Y//S>Z80-5;J23(CVA^3_O0F/RKQM]KPLCG@OVR[PW])V_Y.9;WILT59 M1_UC<_U@;HWS 73DQG'CBL=
<6!SH2D9;9;"6=LW$]K&D:F':L;:S=D/AIIV%CLO;B?(C4SN. RP%,#'4 MOXRQAZEV2FL_C*R:R>A!&BS ($L& 9 >&PO=V]R:W-H965TML+ ^2]*@$T>JP85W.OU+]^-#
*5EU 1-1(U<,/9 M"ED1;8YR%ZA: BD]G.V58RFXE&.\IA)9%JHK(IR4PL9I[MD=<9;NFNU-809+..;[& -^FN]DN84]"P%K8 K*CB2L)U[B^ARF=AX%_"-PEX-
M]LA6LA'BWAX^%W.OM(* 0:XM S'+ UP#8Y;(R/AQX/3ZE8XW'?L'UWMI8- M47 MV'=;Z'+N33U4P)8T3_^* 2N5(ELD>>BX5]AFCR1#0-$>&&N*[<-%
(A1L]&.;@H*O;VS;O5N%FB3UH*#_)!B MV:.(7TD1Q>A&<%T]\($74/Q.$!B]O>BX$[V.3S*NH1XA'/HH#N/D!!_N+P$[M/OR/EW"L]I8Y.8--50;D.XA_\37K?;1[0>C%^_6A;Q!
M\86/HW!H2/P)'EN(NY%<5&:N*>)&P_.,B9].QD>L%_$$?=&ET:?7<%_G)9/2 MJ8_3%-T)3=A_"4Y|/.9#0^R'T;0S'/M=!(.&KT#NW!A3R%7?]GIO[2?EHAT0
MO\+.,7M#Y(YRA1AL#30<35(/R79TM0.VI9GV(&V \6^%T-W! M)NC_/[*24$L#!!0 (:*)D%E(L1Q.<@(4& 9 >&PO=V]R:W-H M965T^>>\[.9"3W%E3':,
M!#JKH*:Z1C8@[$DA54V-.549Z$8!S7U2S0.2AJ.@IDS@=.,)"YS.9LXS[!0 M2+=U3=?;'+C<3'&$=XXG5E.&.8)TTM 2EF!^.@MEK:!'R5D-0C.ID(BBF?1 M[3QQ\3[@%X.-
WMLCU\E*RF=G?,NG,'2$@$ F' *URQKN@7,'9&F\;#%Q7](E M[N]WZ%]\[[:7%=5P+_EOEIMJBL<8Y5#0EILGN?D*VWZ&#B^37/LOVG2Q"<$H M:
[61]3;9,JB9Z%;ZNKV'O81Q>"*!,!.(Y]T5\BP?]*'I1,D-4B[:HKF.;]5G M6W),N$=9&F5/F(A"0Y@Q?WS<8>+ {'9H_U MV"$DQQ&
<1&YU0$.8JL!#6H .+\B$;AW1E^2<|O.8>>+JWD\I8#DH7LPX? MABI%10E6$$8?(WX>^O)B3,+X#OWO:J6 3 7H#:A"X{YF.OO+/N0!NH5]/XU M3Q_%: XE$X*)TNJ
4Y%!'_P)J8 A%.W9\2",1VB6O:1,,Z=S?5 \(N\]DH(&<) M$_2] 44/-Z\^)?%U;Y$D&WE9W3H%R M/2^D #O#%>@G?_H'4$L#!!0 (:*)D%D(#??*NP8 @: 9 >&PO M=V]R:W-
H965TS8EE^?.< MIL5L<5K1/HK%*=^H+"W81X'D)L^]>+Q@&7\XF]ESAO I7:V5)LP7IR5=L1NF M_BH_"IC 6RE)FK-"IKQ @BW/9N?
VR46D^2N&OU/V((UGI$]RQ_D7/7F7G,TL MK1#+6*RT! K#/;MD6:8%@1I?MS)G[99ZH?G<2+^NS@YGN:.27?
+LDF4Y_XP^]L>QY/RXMY)M?]+#EM68HWDC%\^UBT"!/BWJDW[9V.&0! MV2X@E=[U1665U31Q>G@#TAH;I"F'ZJC5]M!N;303KE1 MZFL$XMWO-B]48Q
MD<_1[A2B18(R!]=$64KOTBQ5*9/H]2V]RY@\.ITKV%(OG,=;\1>U>+)'O$W0 M!UZHM42_%@E+^@+FH&NK,&D4OB"3$F]8>8P<"R-B$7=^GM,;P*GD.4\PP-BY
M;ZGNN%2=2B>RI#$[FT&N2";NV6SQZH7M6V\G='9;G=TIZ8N;.H.07R*U9A"5 M&2UB\!-$N9Y?TU@K_CBF]K3@5R]"8CEOT5/>A3ZQ>Y[= M!\4*Q8(EJ4++K;T&1_"Q
^[,'= F;]$M5S1#I4B+."WA;. ZPF1DN0]208LK MMF0"]D?+M #/5>IPJ>2 [6-7<@.)FYHS:R/H"ZK=KE!"< UNJF.;=O]H8 . M))+7)I(WG4A0XY)
QM!RHS:"094IZ2.4"6;W)K*I6G93\VA?O@5&C6U1?2]=E(++(16H). MJT=M:E:9>F _KR?:T!D:ZP88.MW2?<-7WAF'#G*M#@^_]Y ->L"G&(M]X-
ZBFG1SQ7QSSU>5T6LBXAM^($O&D[+MO(P4.?$#, <-3# ^A"JN.DSV\)N M%'498_H=-DYYLC^')G/)"X?U&HJ9;QNSR'7'L@M[F)$"S1C@R.G]8H2M*$#O
M]S#0P0M&&^;R6$YW-=\9:P2 .);&(&.$V\&>YQNY#_3GK'<"+FA %N* M'P9:TUO\:C;WT2M!ZQ=2.NW1SN-EX<\S2=A#TG,.8!MHQ"TRM!+I3ASK\V
MMIPNI#WLNY&Y;-B\0:Q8]H#]JAV2$.S+(@#82% Q8"6&<-J.XH9Q"&IK A]L$W M6332; YEV9 ?IG&<$16\(6U?&IN\MVLF&%T"''2O76>O"//=;X)+N0W^0>[; M(:!F9)@V\
(S.BF#;Z02]9R"'5OVZA^'+K XS2*RT +V85!U2$ B.1FUS6[M..W (1NA'-!&H.8*7&Z2UA DVB%DVB@$]$DYCG)?3:KE-I-J4[%/0>"ACU_M)0N'UB#
#/6]8GW%VUFGXA\%FVE-?B:(R-V6$Z.1:+[.J)3I.HUI[[.X5PEZ MA?=ZS(3_7TAW1_AHA&;YWWI7\$PM#G1A1FA?L5*P,.VKIA&-^&:/9F+)NR:0 M^4B3. ^1J0F" *
<8&4$%WD+RJJQF_[ZOQ MK?1MA+Y5UQF1M8T >]T_;N2P\SAT[(I=G6,=_AW;QG.'R;WX M,[XHCXT2<#Q^4_8CX\ *22KCZKX#U![&S9./W8S!L8M>
[LSV'+T90[#2R_YL M#$SGQNU\SL2]^@]"HNI0]45]2VW_YCBO;_<[]OH_D@]4K-)"5Z8E++6. V^&
M1/V_0SU1O*SN^X^X4CRO'M>,)DQH!GB_Y%PU5[U!^^2/XC]02P,$% @ M&UL MK5?:.[[L0I*:NL^^=0\NQ7S*:]5P2JX%43694G%RQ44?#.S M/&O[X4M5TH_<.;3-
5W"/:B_UK<'+.:?+DK,2*LEX100L9M9'[_{JUO[&X6\& M&]D;$]W)_^>/VO@]GUFN!@0%9$IGH/CW! =0%#H1POC:YK2ZDCJP/]YF_\7T MCKT\4
G7O/C")&#D#^3FZ\U4R]D]"=]*$">3QV%);2CD[7IKIIT_BOI M/)\]Y15:27)3Y9#O)W 06P?0WP*\|@##^1'_[\8FD-^./%'73Z T(@;K)*_7 ?5LU[\ M09YW?O0)!)YV L\@,B:!K
7+@%S1@E89C GNMP*3]MUTOPL-QG'D==:U&0EM M/R2_"EKU 85!U(T3.W#)35MIYS+R G>'*+)=#YW63/1=PF3G,;'3D* (+(#U
M*XTB:^<3VXCT]2X"1)+]&\3[Z_.V!&T5^#Y1G1VX:A3L%<(&=V!&X7FOW3 9 MP! BAM#U]S&DW@!AHXZPT7<3EDH4>]8"M6Z,5>2)%C4U##Y@M#$%Y.%;_Y6Y M_P
5C2H=3>VOU.&LV3TC&RU7]2)+33]24P5'[M=GAG5;\X{)QXN%,!U4(!: MH8@X%1,8?OI39^'.XVL+H3[Q A>NT*]\&!%Y=AJ="'"G8 G;G\"C,<\D++H4|
M#LQ16W*HV.4]KU:_O&BOZK"X1%YZD.H=X$G<|21^V[OP0E_"9C.$64X>S_UVNQ)RYOUIEQJD_8 P)R=_JT;'W.
<%8*F%T],P,)VG']^0/PZ3L&='8S_I2'V*"T[OXE]"6)KKN<0R=.6: M.VSWM/L"^.A?#9RJ6#!LK8(&AKAWC6T0T5_+&4'QMKL$/7.&EV@Q7
M^'4#0CO@_()SM35T@>Z[:/XO4$L#!!0 (:*)D%DX]3Z%' , *X' 9 M >&PO=V]R:W-H965TNMV;!@/MBB33Y*$HDF1K3PT

AI5D%M;7L=1:;HL6'F2K4HW9]*Z899)^I]9%J-K.R=&A%10O*H M85P&ZV6OV^KU4G56<(E;#;9K&J8?-RC4817$P4GQA>]KZQ71>MFR/=ZB_=IN
MM9.B$:7D#4K#E02-U2]XB:\WJ;?O#;YQ/)C)'GPF.Z7NO?"Q7 7$$T*!A?4(MS"W?\2T*X8$M5, ^@Q(IUPGY1 MAP]XS"?S>(42IO_"8;!-7,2B,U8U1VME9%T ;Q851[#_$9
Q93^*2DK0V\DR66/P-$CME(CY[H;>A%Q%ML MKR A(5!"TPMXR9ANTN,E?YSNN2P'C/0\AG\FUZ9E!:X"]PX,ZN\8K%^]B'/R MY@+#=&287D)?
W[IG5W8"056@_HCM9;Q7+^:4)&_@_Z[_(M-#6:?;7ZUM1("F"P!FU:H1T38H<2*6S.:OH39/%R0;*+(9^&, M$GC/"BZXY6A"4+9V<6W-) AD_GZ?S+,P=
[&>)$((;+@0_KQ/VC@.24)&<1'&M*8&M5A4:WY:8@ HGD'E(Y_12L(LC^%S9W>]Z>*,L]BN'$5'ZKU=$)T MD4S3C7.X4]:=^O.7,;D%,:4N#)UJ2!+2IUMV[IE&DQ[:H
[WD\) X4IGAW8Z M:L=A=#/TX"?S89)]8GK/I7'WK7*NY&J6!:"'Z3 (5K5]1]XIZ_I[OZW=0$7M M#=S_2BE[$GR <42O?P!02P,$% @
&ULU5AM;]LV$/XKA+MV#]#9(O5B*4T, M-&F[!5BWH&XW[",MT3%1271)*H[__8Z2+_ZPU(8PGEZMZ .; M,?UQ=2]A-&ZDI#QGA>*B0)(MK@>O\.5
9.97$_[A;*U:W\A8,A?BDQGG>GD] MB 8H90M:9OJ]6/_!MO8$1EXB,E4]T7H[UQV@I%1:Y%MFT"#G1?VF3UL_G,_MM@RDTKM>]-+R
=5T>B7%&DDS&Z29C\K4BAN4XX4)RDQ+^,N!3T_OBD3D#&GZ MQ!0:?]#SC*F+]]$&T6;"_F*N:G%D!-B,$'O1*&7"KTI4I8>"AB#3HUB9*?8
M#>F5.&.K$?)X=!]V:.;W^CF]TF?SJ#4TC)C2"R07C($F]YHL?E5H8\S1(L40?%!>A6(MUT;,F2&SX(X:I;/F:R"V4_=O4W(VP// M^&$W_@4 L3.9N!V'S[I"@E\4.R^\0<
8*MZ8._:QQ>[<6L4!3TU M&S8U&YY=LY(EHDAXQFG55FPA^[:![_M$IHE909>21'5U41 LL4V(K<56HA M-T@:OVF!N%:(+1:L:E4J6#!_;#C0K^\/P($>TGFX<-Y?
*TX63"1D%.\3>G:X=LHA?.;/.(BC6DL^ M+[7]JDQX=]LXM-2RRIY]VN)1V*T1=S1I!F^>6%)6:6&Z_^B*Z_1KM/)&MAV.
M!".OK:M(/OUFFMC4+L5NKS<*]C)NE[1X8)#EZ)%F9E_W]M7V M0I-$E 5$%A"?\<>]B#L^<=R)!:<^5'E-@4 GVT4"H+H3 M]+L0Z9IGW9T<8R<(<)?L.;X?H;M"
R(I;5.SZ+8 V"$!.:K-W3L.N\:&!*/9 MDL)YA"M5&A0 "Y7N^CWPNUM^Y,7H@S!AMY54)T;8B:.N$)\XDQC;LK$?H_:8 M$3MN%-O 9^*$(70O7='UUK'//D*<*,9M0N!@2,
<#SE96?GV=0.\#E:$W#F*? M2[[*88]QJMR2YN+!H%()B5_;?:S=T!AX<&(:8M?! 4 K9 <.C?);>/=N\)W M7&SI5X+H*H)H!N T8?!%<#QA=V'"^7_+WPOEOP?LS<+
["]QN:U=9]Z(P>>%$85 :/;,Q" M[5S:EDF+%$&VM+;SNR*1!IAMQ>?XA%CR*H8C>+BGMW1AD/0V+8ZJN*N8+3'& MK;NSG,F'ZH80MAT#_?4U6D-M+B%?
U7=O^^GU#>8[*L%)"F5L :S0O,%A7=:W M@O5 BU5U$S<76HN\^EPR"]VGF0#_%T+HW< LT%S 3O\'4$L#!!0 ('*) MD%EX9SP]#P( )0$ 9 >&PO=V]R:W
H965T_^Y^Y(^FU>;(U@"//2C8VI;5S[9HQF]>@N)WI%AH*;51W*%I*F9; M [P(04]R.(I63"1T"P)>UN3);IS4C2P <1V2G'S=P 2]RF=T^/&HZA]YS=8
MEK2\@AVXG^W6H,4F2B$4 %;HAA@H4WHS7V^6WC\X_!+0VY,U\97LM7[RQH\B MI9$7!!)RYPD<7P>X!2D]"&7\&9ET2ND#3]='^K=0.]:RYQ9NM?PM"E>G]#,E
M!92\D^Y1]]]AK.?*\W(M;7B2?O!=8,:\LTZK,1AM)9KAS9_'>S@)B.,W N(Q M(ZZAT1!Y1UW/$N,[HGQWDCSBU!]B$9QHO$?9><,G@],<]D#=YT!HDN"W]EP M?U.6?
+@#QX6T'Q/F,(?W9/G(VPR\^ W>/";WNG&U)5^; HI_0S%30KCH\)_M?)&X@W9&%MGD?ODEBHL"7YBJGP1N(O_J/Q9[B9V9M6YY#2G$H
M+)@#T.S]N_DJ^G)!XW+2N+Q$SQXZM0?C->X[BV?6'B_@K-0!M@HP/XV';)ZP MPVE^=M(I"DP5YL&27'>-&YIFVIU&[F;HM%?W85[ON:D$-HN$$D.CV?45)6:8
M@<%PN@U]M]<.NS@L:_QM@/$.>%YJ[8Z&3S#]B+(74$L#!!0 ('*)D%E: MNO3N$, $<* 9 >&PO=V]R:W H965T/W=QK; M#GZD$R^P1,@PT5:"F,
<*9\B853()!B1I9,7XOU=ZP#&EB]1##E?F%=VP8>)$NE15$[&X*"\NI)'NI$;#F$ MPQ<N[0?]&A5SOT7*5F0OK@F@2CZ58@[361LV^N-PX;Q,-Y?8SWFAI
M5]GQT_&4**I 9#"7J)!K4B67IYL/:]<477":T81P;?*>B"77E"^@%(PF%!4< M7* FE*E#^ RW-Q=P\/%P[&M#9_?PDYID6I%$+Y"$$5P)KG,%7WF*Z:Z,:\)]
M8HLVL4VC3L4;+(^A%QO!%$3]%J#9Z]U['3B])M4]I]?[CZEN2VNU:[]]5UL& MSE1)$IQXI=U7KM"+/WT(A\&7MI2\D]A.@OI-@OI=ZO$W(=(U90QH41(J3;'0 M;?
%6(@,G8JO4*@[&_FH[B"Z+';)!0S;H))M+\=O4'4PA(2]'S!0_!25**M(V MPFZO 3PBD6V?\RV*' M/ R>;K+@M>Q;1_B?CT]]2]2"\U-IX?2 M&ICU3 B]&=@-FMXQ_@M02P,$%
@ (!GR0\! T1L !D !X M;"]W;W)K&ULM9EO3^,X$,:_BI633G<2D-J&4KBV MTG9W3[O2HD.@Y5Z;9-):F\19VZ4@W8<_.VWCKD0GI<)O:/[YR>.9L7\X'J^4 M_F$6
)8\5V5M)LG"VN8Z34VV@$J8,]5 [>X42E?"NE,]3TVC0>1MHZI,V6 P M3"LAZV0Z;J_=ZNE8+6TI:[C5Q"RK2NB7&91]4EHLKUP)^<+ZR^DTW$CYG /
M]GMSJ]U9VJGDLH+:2%43#<4D^4"O9WSD&[1//$A8F9UCXKORJ-0/?_(UGR0# M[PA*R*R7$.[G"3Y"67HEY^/G1C3IWND;[AYOU?]N.^\Z\R@,?%3EOS*WBTDR
M2D@.A5B6]DZMOL"F0Q=>+U.E:?^2U>;904*RI;&JVC1V#BI9KW_%\R80.PWH M<$\#MFG 6M_K%[4N/PDKIF.M5D3[IYV:/VB[VK9VYF3MLW)OM;LK73L[G0DC
M#5$%N=5@H+9B':LZW^;)WS R7LM"9]*V+HR96M96UG/2]%)F$@PY=:U=G6C[MM[%P"V#<",H8KWT)P1/C@A;,#.$3W>!92W>N=[M].Y\$,L0!O(?N1'/LEI6K_46U?
(C\MHT(H_)TOCTZ"=(IK__1H>#OQ"GYYW3 M\U:=[W'ZEIR]YOT\@O>+SOL%&N7/QDHW)"$GWPT4RY)\DP6\9A*7N2 O(+1! M#
T[0\,WIUW6^]*.:AT9NLO.Z674M%]&\#[JO(_>)^VX#&W3COBYZOQT?'=8/?Q[Q'&@_%,4 M,H,VBA:R1:U*_7\Y^%-PC)44#P3C<3]+\A@TXX%F_)V^#/;H(.60[NRR5*#G
M[5Z2(>UVR'K#I;O:[5=]6._2A,?7FUTW0L]E;4@)A6LZ.+MT1:K7^T?K$ZN: M=L_F45FKJO9P 2('[1]P]PNE[/;$OZ#;Q9O^#U!+ P04 " !RB9!9_<:) M(>," "Q# &0
'AL+W=O/0Q0!KMIO5#)]3N\=DD-XE5Q\YLIU!I/WZV@81-Q&T1?"%^ MW>-SS\&YSF@AY(,J #1:EHRK<5!H75V&H4H**(DZ%15P,Y,)61)MNC(/526!
MI"ZH9&$<1<.P))0'DY$;F\G)2-2:40XSB51=ED0^38&)Q3C P6;@CN:%M@/A M9%21'.Y!_ZAFTO3"!B6E)7!%!4<2LG'P"5].]=&N!4_*2S45AO95.9"/C. M33H.
(LL(&"3:0A#S>(0K8,PB&1Z_UZ!!LZ<-W&YOT+^XY$TRI)EFLAM@)P MOR,@7@?$CO=J(\?RFF@R&4FQ0-*N-FBVX5)UT88RW+#5Q>C(EBBHD M,C23H(!KLM**IQN?
[)RB.:<930C71L9$U%Q3GJ-*,)I04.@$W9A(GM,Y T24 M JW0NVO0A#+U?A1]P]/N%B9K3M,5I[B#TSU4IZ@7?4!Q%/?_#0]->DV.<9-C M[/#Z'7A73D:0YE_$7'ZJH)5"?]
M6=*R+GPZ]UY5_JSS]7]==7'M'X ION/:]VGY6FIJS 2F]%60U0\P< MLITL_3AQA)Z 2.6A-&@H#?:TF_(NN[V(>THX;/@.#VKW\ ARVX^# MG[?[O*%T_C*[$\&U-
&_YG72\&'N*=M$PO#BHP1=X(]CMB!$![+X&:#X68OQ M5I7"7]SODJ2 ."D[F'BC]Y6LK2\X/JC!^!C5!:?E!7LKPFL<]@.]X!3CMI!@ M?P7X)OA)(LH*M)$NEP#F[MPO":]SV
PVZ MS0ZW+J#V,G]+9$ZY0@PR Q6=GAD)Y.I^O.IH4,D[Z5QH_)VS<)\4X"T"\Q\ M)H3>=.PUM_E*F?P%4$L#!!0 ('*)D%F:N4V;*P,)P, 9 >&PO M=V]R:W
H965T0C8ON?XGF-L+K.MXT\B 9#H)4NI MF%N)E/FE;8LP@0R+'LN!]I$UXQF6]LEC6^0<<&1 66KW'6=D9YA0RY^9OB7W
M9ZR0*:&PY$@468;YZS6D;#NW7&O7<4_B1.H.VY_E.(85R(=\R57+KEDBD@$5 MA%'$83VWKMS+8*KC3DH-W+_?L7\WVI661RQ@P=(_))+)W)I8*((U+E)YS[8_H
(SU'PA M2X7Y1]LJUK%06 C)L@JL,L@(+:_XI?)A#Z!XF@'"M_!@S> 7@5P/LH8% ! M!L:94HKQ(< 2^S/.MHCK:.6F;XR9!]WD$Z]7?26Y&B4*)_UK+(A ;(V6' 10
MBWPRK%ZS+%_CLINNB.49D(=$,CB [Q MMI);:^[O-%_W6PE_%6D/>>X%ZCM]KR&?13M\!;F".P8^:("X=[+6]\>@4] MP^>]P]=L?9/-)<^@F4>?+YZCN/,[,V^-0UQ
M@\.X]7#6O6P575P=[,*. M3G!ZSL0[W"^+YJBAL_]SC_98:\;_Z<>D]F/2[@=^0<.DFRG_MB5)C,F;X^%
M4N.1':V3G_K<=$1VX.T]FG:T3'=RG/]OIN^]7GLOO4YZ&C2TAI[KY[+@,>F M+A;(%%YE:5?WUJ7WE:DX[7_A9=U^AWE,J$ IK!74Z8V5%%[6PF5#LMQ4AX],
MJEK3W";J\P&X#E#C:\;DK]$G]#](+]02P,$% @ &ULM95M;YLP$,>_BL6D M:9.V\)#G#)"65M4FK5K4:-MK!PZP:FQFFY!^^]F&H$P*5*K:_^"S?7_[GQP M8\
J97,BY*K+0IU*]] M)[3E]BHI*8%)PAD2D$7.5W^S79O]=L-O HV\&",3R8'S1V\3R/',T! (5%& M >O7$6Z 4B.D,?YVFDY_I'&\')_5[VSL.I8#EG##Z1^2]B)R5@Y*(<,U50^\
M^09=/'.CEW J[1,UW5[/04DM%2\[9TU0$M:^\:G+PX6#/QMP"#]'P'*W!UG* M6ZQP' K>(&%V:S4SL*%:;PU'F+F4O1)ZE6@_%6^Q)!+Q#.T$2& *M[EBZ?F:
MS)HD.2,923!3.HT)KYDB+$<5IR0A(-%G]-T9B3Z< L*$RH_A]]2<.8(-^E MMBU(,"RAVJ"IMXG%'C![']W5\?4!Q;T@056;S:@=X]/I*S+:R"CCN8KV,@* M)Q YE_DP12%T
@!2(]UD<5_1]] 18R!&X>0\W'Y6Z(PRS!#]T(Q0DH;K6AKC& MQ9;/8BUZK,5X@1$V5&"CCB^\RF6/M7QA@2W?@&K54ZU>O<#&%8-G+W+=LZU?
ML[[&Q4:PW(N_M&EX]UCDA$E];J:EO,E25ZYHFTAK*%[9'_>!*]T&[+#0?1>$ MV:#7,\[5V3"]H._D\3]02P,$% @ &ULK9MK;]LV%(;_"N$50PMTL43YFB4&MFNB2#>V0-
>OVF9&82*LDNB05M\!^_*A++#&F60L]7VQ)UGDHZ;PFCUZ)%SO& M/XN44HF^%GDI+B>IE-OSZ53$*2V(.&-;6]I?'A@OB%2K_'$]MIR2I DJ\BEV
MG,6T(%DYV5PTVV[YYH)5,L]*>LN1J(J"\&]7-&>[RXD]>=[P,7M,9;UANKG8 MDD=Z1^6G[2U7:],])N6WY'+BU$=$D]1Q?.F@DWV;=>!P^9D>-B>O3N:>"'K-
M\G^R1*:7D]4$)?2!5+G\R'8WM#NA>M7;Y"01%+#X5W;8;^34L$\$PR]0E,D4L)5 MHOT]4_X5@] M1\>;D@"#"4_'S"R8Z(>/1DNLM_]+> W7.*&$MV69ZC6 DF*ZM,?
C,TU M,K/1A]WF+YSFZF^:*+D(:?IO7EE18Y4""?,A80$D+&QA\P96EU/FYGC.HYS M,7T:.N!P QV^1>_?7YO2:T6_M32\DS(>$!9"P$!(6 <$TI2SV2EE #!8+2(U PGQ(6
)"R%A$1!,T\ARKY&E MM3?YHRKN*:^KZZ:@$W55O4NS.$7]CI*3MO96/4QS3Y6@_XX6D5?6=L;*[(4M M!GWG4N]=?B^ M54 MUK]ZZXA)B(U2<#*&2N! M];$$\&)ED
!DJP$D+(2$14 P30*NTYLPCE4$=^WM?29$19.AZ:+*BN(^*YLQ MHAX8CMW_7]D;&*N.CC8<&V:>NUXO7H@#M-4 E!:"TB(HFBZ0@4OGVGN)IG-0 MU4(K
26%WA4RRL&*&RV'EK8UN5:5 M R*U<6-'OF5/7ZT +R#46*%3?D'-21!:2$H+8*BZ?GO34G7[DHV^>."N:!X%9^:B*RFU6WVF0Y^]?:9CU >H5>D>NG.>L7\
M2%!:2$H+8*B MZ?KH74W7:FN.T3T4?63:#7NKH]:UVSN2KM7_M4K4B0\T["]HK>*)E=:06 +4D06D^*"WH:_N:.[4%_IE3D+0=]._LSP8CG7 MV]53W!N*KMU1[%-
#7C&]9:QH;,PY]%(+2?%!: $H+ M06D1%$W73F\INFN(AU(N]*,(2O !:0$H+02E15 T_26FWGK$=NL1[N$4/C0_M/;WSO;8?RUB @
("4%H(2HN@:+I&>O<1V]W'4Q]2=1CMAF_96 (O=0!IQ_F@ MM "4%H+2(BB:KH/>>,1CC<=CSZHZD 87N'//H 1(_\T'I06@M!"4%D'1="7T M3B/^0:
<1'WJ#+IX9\@_ZYB,H+0"EA:"T"(JFY[]W&K'=:1SE)-E98^M,4)H/ M2@M :2$^]$]=@[\>=?MI-Z&SH[>@N+<+L=TN/,U(LD &9Q?4)^QHPRMH,GX"
MT%9#4%]$37ZB:_$8<.\4XE.=0KN 9,>,3C&H5X@/W3UL3#'HNXF@M,AP#FV" MCV6X PJQW2B\87ER3^+/ FU)EJ"DXO7#()E2](T2;LSUH9&V !9NH&8@*"T MI86@M
B*U@IB.ICY55#^V$SJ]]\:JDK93F7:;]U/"S73)=[L3UTSZ V^E^/M:6&PO=V]R M:W H965TL_MMRYHUNUOQF9BK;+D4G1R ?;B1\DZTP1I1F]??^[L1/Q0T6/1Y$=?
V3>OM?BU MV7(NR===636WDZV4^X^S6;/>\AUK/M1[7JG?/-5BQZ1Z*IYGS5YPMND:[3NIOO9O;B[]0^R+"I^+TASV.V8>/N!E_7K[22]*"/YT._D4?
J1IVC;HMOAWP5^;L\>D M_5,>Z_K7]LGGS>TD:/>(EWPM6P13_[WP%2_+EJ3VX[<>.CGUV38\?_R-3KL_M7OTQCZSAJ[K\3[&1V]O)'?
OCP>J.=,8DN[L1]2L1[=:*UC[HXNI:JP<5.TKZT$*]=M"M9WG]:_M'8JF:%-N2/U$6+4A1?7"&ZE>/E(])(^'1K5I&MZ0*:&L$.2%E0?>;BRW7+TT
M%$#P#6%]$]ET@+)@CT6IH*K=QF7K"B;[U7K7QXR\MV?O[^92;7G;?^S=;^7 M/QSW,K]PEP]_X$$X16)@BAV%_YF_^=5:IY?+%Y]#W..B:)X[F^?#FKM[I
M\.:1V7RFPCXE'IT2CSI>?('WM[K>O!9E2=9U)8OJ4,@W5R!'2.*&M./=QV;/ MUOQVH@:TAHL7/KG[RY_">?!75SQ(6(:$Y4@8!<&,6._3K+&/?HK5E:6WY=@L
MD;#L"$L[6/LF^'*7!HLX#H+@9O9RGI-CPV@9I=:&U Y0;1 MJ-(XM,:I#EICH11$,Q(;'%*;.%[+.:>E:R%L[3S]MT;$Y'V/PLIS"^7MHY M(3O-D3
@ADY+4\Y+;TYW0N^9\6FF^W7:AD@U%I%B';%<%P&N.+S$L?&M[3B M2Y>)G1ZRSQP)HR"8D=[U;WK=]*K]US(MRO"U>)MWZ[TKKHH1;L.;U=VAX9[
MDO32QR9Y[3@1H[ECQ$3VFB-A% 0SL@P#O8(/?O?,W]]T:%0][3RK2,VNYW96 MT'YS*(VB:&9<9\(E],:USVZXO'QR^9N/CBRT3R_7R07M-8?2*(IF!J9]2>A=
MM^M9Y)Z]79I"^A&C0XNLT*;S8&FO=C-HOSF41E$T,S;M0T*_$%&QB0.W9*0S M.:@'TBB*9B:G34OH5RT9?^*B5N M)=UX;(_(4#\$I5$4S8Q_^Z'([X<>ZD
[=:\B]ULF=]]?@RS6K"2K6NSKXXK' MF234"D%I&9260VD413,+[K4ZB@/$$!Q#!1*4ED%I.91&430S76V98K]E&E@\ MW%/.OTW7]?Z5O[?1N4']$I1&430S-^V78K]?
\I80Q[;]">.%73BZ\G2N+8KK)Q18B]4PGJAJ TBJ*9$6HW%/OK=?YH.7%L M5]_$T;4]\USY]V THE ?!*51%,U,5/N@V.^#O#<3VN8F2NP[]E;^+D:'!=5
M4!I%T<2/;U0G9V1S[<%?^#D='!_4G4!I%T+%TG7-0DP*EY5_:1=',_MX+1)2?PF96A=<6+;DSA,'>]R_0Y&)P<5*%_:1=',Y,X^6L804_ZM04UL0S(_M(X?S\G(W)%UDLB:/0#_EGF2K+H]GW57[ME<>-MW[_M']D?
Q'K;3F/VHEASWRH]L=7*PGEB0M4*E)9#:11%,U/6:B7QJY71M:J)[5DN_M0"M"-0N4ED-I%$4S(]2:)?%KE@&7Y-\0607W,?82+I2606DYE$91-#-[;6J2 M)>("?0(MI('2,B@MA](HBF:FJXU.XCR4X[X_,J>V/HM!UT=_?
U^C4H/X(2J,HFIF:]D>IWQ\-_M&YI_JJOINM[MN53A/@0.VVLJ[J$9>J<7E)9!:3F41E$T\V6@952:0(9FI,U9_M06D9E)9#:11%,],]^Z#C/WZG5X\P;@5P#VW M=_R#B>>B:DC)GQ0^^+!008GC%V([CE;,-%NX'Z_5-=
MRV]/VN^$.'TMR=W_5!+_P04_"_!RB9!9QCP0>@\#_!4"0_&0_'AL_M+W=0[0\]S]0D\V@CYI%(_35[R_MC*NQDVI=W+BNBE/(J;H6!7"<60J94XU=N7)5(8$FUBG/7-_S>FY.&7>BD1V;_MRV@D2ITQ#G-)5)GG5+Y.(!.;L=-
Q=@/W;)5J,^!&HX*NX_'T8S&7V'-KE(3E_MP!43G$A8CIW;SLUT:.RMP1\&&[77)D;)0H@GT_F5C!W/$((,8FT0*/[6,(4L_M,T!(XWF+Z=1+&L?]]@[]A]6.6A94P51D?UFBT[$S<$@"2UIF^EYL?L)63]?@
MQ2)3]DLV6U0/(7&IM,BWSL@@9[SZTY=M'/8<.KT3#0[6P3]T"$\X!%N'P_JM MF%E9,ZII-))B0Z2Q1C33L+&QWJB&<;.+#UKB+$,_'=W&SR53S(14$;$DE">$ M\34HC5NEL4D6I4(?I4"1*W(GUK";F)]4E_KQU_[@H
MN=;M[W1/_%;$!RBN2>!=$M_SPP9"TX^[!RUT@GH;_HL7G,"K8UG86!95+)L"_M5>&$S3@FYV]406,8.YC4"N0:G.CKET[/^]8D\C^!09,-N\I4D3S5:LS^Y*!=;;U^SWPV8Y05I.KUU.'$NP>C#)&=>_/'23DM[1
MXL%AN(]-.0Z):/=K>0U6>C/D$XL59SN*08<3HG_$YJK;]0XH-0CU0J^9\Z#F_M/&CEC!>>N0H;S\/@Z$1>#M=]I"2K&EYUM"AL&5P(C475-E-\]H_T!CB_%$+0.F:!^B$5_0-02P,$ M%_@_&ULK951;YLP%(7_BL6JJ9.V_H9
TA&D-=6T/4R+FK9[=N_F6_6;V4[2_M_?09AB_::%1->PDVW'/N=QQCD@,73[(_4.BY*IF<.X52];7KRJR_BL@K7@/3_M3S9<5$3IJ=BZLA9_R]I4@30E,E9;_42.ZJBH@_-U#R_MP]SQG>.-.[HME+GAIDE-MK_"]5
0A9ZYG4M.*V"2_J*Y*N;.U$$Y;,BN5'?_W:/!/CE_%2VE]T:&HC79SMI.)5*]8$_M%67-E3RWZ]_3^.$K_MP*\%L%02L(;-"&S,:Z)8JDB>_')$RU=C,#NS96K=-0_M90[%E1+Z*=4ZE2X%U(3FB+_<<56_T$V%_*80D1*41)>WH
@MY0?T"3VL;M'E_MQ0=T@2A#]P7?22V3B:LTB+%SL[;I3=,40])T!?45"KR/"'LX')$0WBX/7LI=_M';];_]RM_;9^P3^NP5C_QC$<=S20WK6L209S1[];$L0>G/3].S_R/H_%_4]F_M+\('7?C@G'0Z"'SG0K^0:Z)@-
&JCGUB].13V*8YGT\3=]R.,%&'?[XI>H(4=_M6G@6[?B_4"9W@K_,QN@:BZC7V)]YX0G=L&B*)^-PDPYN\D:XC%>_%'D>7[W)_MD_]/@Q.^85&(PW&^J..+S0+]-!MY#"@:])KAZ(1G6!/$>)PG[GCBLSSW7)%R_MC"<>
[)QHUMLY#="P*)@&IT1N[Q@TGZ_?1&SUWD$E;+3,NXJU7C3'>C-10+8G_MXYHK?<[:8:&_A"!,@7Z^X5P=)^:P[;ZMZ5]02P,$%_@_&ULM5IA;]LV$/TK_MA%8,+9!$(BG)=N886%(,+9!A0;)VGQ69MK5*HB02=K-?/U)61-
&BN6B@0L22_M???T[G@B'X^9'VCUC6T(X>!'D9?LQMMP0KWV?99N2)&P*[HEI?AE1:LBX>*V_M60ML6Y%D63L5N8^"(/:+)"N]0;S^[J%:S.F.YUE)'BK_=D615"^W)*>'&P]Z_MKU\\9NL-
EU_XB_DV69,GPK]L'RIQY[>W)$\ETB"Q_<&U&N?*1V[UZ_H_M0]7!BV">$T;N:/Y7MN2;&V_J@259);N2'>,_MTZ)Q%@R*K#Q^)C^:1'0<8'C&_34.Z*T.N''_=:!'9G58'Q.>+.85/8!*G@LT
M>5'GI086T62E',8G7HE?,^''%P^5J(B*OUP_\GV7;<4_\0N0E$M0R?@0Z>IR_MQPA(&".<@?+&YSP4I">VG#8';_M(P%TAL_3V5X!'%P_%*#0X'[W=G>LN_LB%6T^4)L/5.-A!_DP!7M$#\WH\IV\
M9MLD)3>>>.D8J?;$6_S\$XR#7TRA.P+3$H';1&_;>IN(.0A.+M859<;(CW!1_M#2)IA(/62N,:MEQ#*]=[PMBUF!'27;'+$TZ6XD46_M*4FS1$X5)K)'0+A#XQ)'880.V)K,<(_F9KI12S?Z7ZDM"3=QC7HD_1/HQ.J
M!JLH"K"9:=PRC:U,ZUD=T!4016\9^KCW;#0+@ND)0X-5%.*IF>&D93@9./1)_M02N>_7-VZ"?],84HPOB$K<%L$N'8S';:LIT.R.>9\9[VG@SC<'(ZW@:KR2Q_M9GZSEM_,SD_489*KFC31LR(,G>$<@6G!PD"M?<&HDWT#
[R@7KM#T9'2$_'0[_MX3=XW1*,PR@^?>U-9C">GIF9H%JHH77Y6WPEFRS-B9F:TV78%9H>J%J((1ZW_M2JT+_>!D.$+3DZ%6>FA?ZH=7:7\-QV@6GQ9IWPI%\,QL#]5"#^TK_3T1.XP-_MS9?
@<[&MZ)Y(LF::5J#!@^0(30];J088CUNQ5E4R.!F.T/1D*($"[0IE>,7V_MI0<*@U-]8K*"\(PRA4J@0+M"^6.URE)2<^4DW90TI^L7NR"P(PX>+4=H>0Q*_M_,'9N*7K5!ZY0M.WPDH?
(:0D&%ZZ#9ZF2F%G=]=L:TU6$_N"$T/LM.>&+D_X;9!,88R0DH9(<<]B@9/WU0URM-NI'-5P@79_MAL]_Z:CENL3L6/*S0]_M&4K\('0[9WBQS0J;J_Y\.H:(P4K$8+N(>>P.9$5D>X0QA!-C#]MI0\<5FAZX
MTD,8CEK:V*ENC*4>L+VEM%;"S7J':1%X>RT]VJP_M"A&$)V7J=XZ/Y=G][TFUSDH&>_CTFJ4Y'QN)$,6-:?(P@0SS:UI_+N_$E&58R"E;FKQ@@".=E*6F8UF^_MF6&2&\%(K\U8,**E2$D.,X9XF66804T@I>NQ81N;A4>R3(1:,
(-1@9H'_7XJ68!>8PI>D?$HED;_P,%$&,RU0_MT04/J_5Y"B^D*=>_:%W%]0L&"DLN:%8G2P89R:LK?JV-:"78_H$$ITYPWB?T_M#B2X=8*KA5;,M*P[+'_P8G2-F(J6:&J@0='94@W)U3'.!9-
WB4#BN\0DSI0Z+Q57=R!P"3E7^7JT_P._M77S^.C*%9*1PS;#>?5+M[AS8W7;0_\U%PM%]'D&T"V!**8T>9Z-GXAQ%G$-Q_MC5SK$CF6T^L@-/W_=/<(';>QU]5X[AGL[;*00N]UHZM'_(87.(2Q(9]A#FP%
M10#ED^U;W[JDGPELQXA>8T30&'HPP2G.0T_TWCJ!5C@M_1681(CD*,0\Z?*@_M_08TL'HKK0+;LWXCU/[1@_7,:<2:P'2/ZC1']DTX="89S'@-C$*&8T4R6[$JN4_;6_MY4,%[K=JT74]W]\0V0U_9^CTAP>K=M#P'WS4_S?8HS1P?
&>?^GZ<5-@[R'S8_M,!^>Y0Q?=-^,4RI/H80T4F_N3]F%*QF;@-FC\!P3]02P,$%_@_5-"_P_+0T_!D_!X;"]W;W)K&ULK5?;_M4MLP$/T5C.(:U?_M$D06.3IGK?6N!TNI'G0"8,ASRH4>.HDQ\S/7U5$"*=7'<@X"[TRE2JG!H9JY
M>JZ_QADHY6[@>3TWI4PXHT$V=Z-&_[DPG_FX4400TI2JES%PN1PZ00,Z<NB;5R_M+^6#'?R(AXYG%0&'R%@*BG]/<_&<6R;4\5B0.N6>%KAZ_0Z*%-C(MP*@@92+_I\]%_M(%8_?F\+("@_P3J@LP40%H_L-
<2+!%B!^0:]PAT>1*Q!!7_M"5QT55H+7JV-@T;&"@=DL_+.C6"+CX.#Q0DA&6DPXP0W,)W;@^LC1[&_M:58$M2Y,.4NGGL5F]9F>TPB&#J:M!04$SNCS)[_G?:FSV!)9Q7"G--QI8B^/_MUB$9PXP)P<0,,XY3$4&=
[YRLFY'9E_3J!0T@^[_?5HUM+D*%WG]A[_P4S#EY.I/;B-X%V?2$[66S%PU.UTZ07W20V]#T8:<^>=,/=Y0TW!+_M9!7#IZ7AT^;LB1X73#-;E603IQ&]J]'3C8,9X,'LU1],WWNK@EZCAPEV._DH_M45NW&J&

falsefalseR32.htm99930903 - Disclosure - Long-term debt and lease liabilities
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falsefalseR36.htm99940101 - Disclosure - Nature of operations (Details)Sheethttp://www.quipthomemedical.com/role/DisclosureNatureOfOperationsDetailsNature of operations
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This accounting policy may include a general discussion of the purchase method or acquisition method of accounting (including for example, the treatment accorded contingent consideration, the identification of assets and liabilities, the purchase price allocation process, how the fair values of acquired assets and liabilities are determined) and the entity's specific application thereof. An entity that acquires another entity in a leveraged buyout transaction generally discloses the accounting policy followed by the acquiring entity in determining the basis used to value its interest in the acquired entity, and the rationale for that accounting policy." } } }, "auth_ref": [ "r110", "r111", "r112", "r113" ] }, "us-gaap_CapitalExpendituresIncurredButNotYetPaid": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalExpendituresIncurredButNotYetPaid", "crdr": "credit", "presentation": [ "http://www.quipthomemedical.com/role/StatementConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Capital Expenditures Incurred but Not yet Paid", "terseLabel": "Purchases of property and equipment in ending accounts payable", "documentation": "Future cash outflow to pay for purchases of fixed assets that have occurred." } } }, "auth_ref": [ "r22", "r23", "r24" ] }, "gipt_CapitalLossCarryforwardsNotSubjectToExpiration": { "xbrltype": "monetaryItemType", "nsuri": "http://www.quipthomemedical.com/20240930", "localname": "CapitalLossCarryforwardsNotSubjectToExpiration", "crdr": "debit", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureIncomeTaxesDetails" ], "lang": { "en-us": { "role": { "documentation": "Amount of capital loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws that are not subject to expiration", "label": "Capital Loss Carryforwards, Not Subject to Expiration", "terseLabel": "Net capital losses" } } }, "auth_ref": [] }, "gipt_CapitalStockAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.quipthomemedical.com/20240930", "localname": "CapitalStockAbstract", "presentation": [ "http://www.quipthomemedical.com/role/StatementConsolidatedStatementsOfFinancialPosition" ], "lang": { "en-us": { "role": { "documentation": "No definition available.", "label": "Capital Stock [Abstract]", "terseLabel": "Capital stock" } } }, "auth_ref": [] }, "us-gaap_CashAcquiredFromAcquisition": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAcquiredFromAcquisition", "crdr": "debit", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureAcquisitionsOfAndInvestmentInBusinessesDetails", "http://www.quipthomemedical.com/role/DisclosureAcquisitionsOfAndInvestmentInBusinessesFairValueOfAcquiredAssetsAndLiabilitiesDetails" ], "lang": { "en-us": { "role": { "label": "Cash Acquired from Acquisition", "negatedLabel": "Cash acquired", "terseLabel": "Cash acquired", "documentation": "The cash inflow associated with the acquisition of business during the period (for example, cash that was held by the acquired business)." } } }, "auth_ref": [ "r16" ] }, "us-gaap_CashAndCashEquivalentsAtCarryingValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsAtCarryingValue", "crdr": "debit", "presentation": [ "http://www.quipthomemedical.com/role/StatementConsolidatedStatementsOfFinancialPosition" ], "lang": { "en-us": { "role": { "label": "Cash and Cash Equivalents, at Carrying Value", "terseLabel": "Cash", "documentation": "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." } } }, "auth_ref": [ "r20", "r148", "r590" ] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents", "crdr": "debit", "presentation": [ "http://www.quipthomemedical.com/role/StatementConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Cash, Cash Equivalents, Restricted Cash and Restricted Cash Equivalents", "periodEndLabel": "Cash, end of year", "periodStartLabel": "Cash, beginning of year", "documentation": "Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. 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These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury." } } }, "auth_ref": [ "r70" ] }, "us-gaap_CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": [ "http://www.quipthomemedical.com/role/StatementConsolidatedStatementsOfFinancialPositionParenthetical" ], "lang": { "en-us": { "role": { "label": "Common Stock, Shares, Outstanding", "terseLabel": "Common shares, shares outstanding", "documentation": "Number of shares of common stock outstanding. 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The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary." } } }, "auth_ref": [ "r50", "r595" ] }, "us-gaap_ContractWithCustomerLiability": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiability", "crdr": "credit", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureBasisOfPresentationAndSummaryOfSignificantAccountingPoliciesDetails" ], "lang": { "en-us": { "role": { "label": "Contract with Customer, Liability", "terseLabel": "Contract liabilities", "documentation": "Amount of obligation to transfer good or service to customer for
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Deferred revenue is a liability as of the balance sheet date related to a revenue producing activity for which revenue has not yet been recognized. Generally, an entity records
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tax rates to pretax income (loss) from continuing operations attributable to changes in the valuation allowance for deferred tax assets." } } }, "auth_ref": [ "r363", "r620",
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Rate Reconciliation, Nondeductible Expense, Executive Compensation, Percent", "negatedLabel": "Executive compensation" } } }, "auth_ref": [] }, "us-
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sheet date of obligations incurred through that date and payable for obligations related to services received from employees, such as accrued salaries and bonuses, payroll
taxes and fringe benefits. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": [
"r67" ] }, "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-
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Nonvested Award, Cost Not yet Recognized, Amount", "terseLabel": "Compensation expense related to nonvested", "documentation": "Amount of cost not yet recognized for nonvested
award under share-based payment arrangement." } } }, "auth_ref": [ "r344" ] }, "us-
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Nonvested Award, Cost Not yet Recognized, Period for Recognition", "terseLabel": "Weighted average vesting period", "documentation": "Weighted-average period over which cost
not yet recognized is expected to be recognized for award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of
one year, five months, and thirteen days." } } }, "auth_ref": [ "r344" ] }, "us-gaap_EmployeeStockOptionMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-
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"http://www.quipthomemedical.com/role/DisclosureShareholdersEquityStockBasedCompensationExpenseDetails", "http://xbrl.sec.gov/ecd/role/AwardTimingDisclosure" ], "lang": { "en-
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"Address Line 1 such as Attn, Building Name, Street Name" } } }, "auth_ref": [] }, "dei_EntityAddressCityOrTown": { "xbrltype": "normalizedStringItemType", "nsuri":
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Outstanding", "documentation": "Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if
and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A
[Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument." } } }, "auth_ref": [] },
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"Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding
12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This
information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [] }, "dei_EntityEmergingGrowthCompany": {
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period for complying with any new or revised financial accounting standards." } } }, "auth_ref": [ "r735" ] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType",
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whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the
Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [ "r646" ] },
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the preceding 12 months (or for such shorter period that the registrant was required to submit such files)." } } }, "auth_ref": [ "r733" ] }, "dei_EntityPublicFloat": {
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market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid
and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter." } } }, "auth_ref": [] },
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Section 15(d) of the Act." } } }, "auth_ref": [] }, "dei_EntityWellKnownSeasonedIssuer": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityWellKnownSeasonedIssuer", "presentation": [ "http://www.quipthomemedical.com/role/DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "label": "Entity Well-known Seasoned Issuer", "documentation": "Indicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A." } } }, "auth_ref": [ "r734" ] }, "ecd_EqtyAwrdsAdjFnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "EqtyAwrdsAdjFnTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Equity Awards Adjustments, Footnote [Text Block]", "terseLabel": "Equity Awards Adjustments, Footnote" } } }, "auth_ref": [ "r687" ] }, "ecd_EqtyAwrdsAdjsExclgValRprtdInSummryCompstnTblMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "EqtyAwrdsAdjsExclgValRprtdInSummryCompstnTblMember", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Equity Awards Adjustments, Excluding Value Reported in the Compensation Table [Member]", "terseLabel": "Equity Awards Adjustments, Excluding Value Reported in Compensation 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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." } } }, "auth_ref": [ "r205", "r216", "r219", "r224", "r744", "r770" ] }, "us-gaap_EquityMethodInvestmentsPolicy": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityMethodInvestmentsPolicy", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureBasisOfPresentationAndSummaryOfSignificantAccountingPoliciesPolicies" ], "lang": { "en-us": { "role": { "label": "Equity Method Investments [Policy Text Block]", "terseLabel": "Equity method investee", "documentation": "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. 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": [ "r8", "r180", "r290" ] }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree", "crdr": "credit", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureLongTermDebtAndLeaseLiabilitiesFutureRepaymentsDetails" ], "lang": { "en-us": { "role": { "label": "Long-Term Debt, Maturity, Year Three", "terseLabel": "2027", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in third fiscal year following current fiscal year. 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Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement." } } }, "auth_ref": [ "r15", "r33", "r34" ] }, "srt_MaximumMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "MaximumMember", "presentation": [ 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buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r32"] }, "us-gaap_PropertyPlantAndEquipmentTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTypeDomain", "presentation": ["http://www.quipthomemedical.com/role/DisclosureBasisOfPresentationAndSummaryOfSignificantAccountingPoliciesPropertyEquipmentAndRightOfUseAssetsDetails", "http://www.quipthomemedical.com/role/DisclosurePropertyEquipmentAndRightOfUseAssetsDetails", "http://www.quipthomemedical.com/role/DisclosurePropertyEquipmentAndRightOfUseAssetsNarrativeDetails"], "lang": { "en-us": { "role": { "label": "Long-Lived Tangible Asset [Domain]", "documentation": "Listing of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. Examples include land, buildings, machinery and equipment, and other types of furniture and equipment including, but not limited to, office equipment, furniture and fixtures, and computer equipment and software." } } }, "auth_ref": ["r100", "r447"] }, "qipt_PurchasePricePayableRollForward": { "xbrltype": "stringItemType", "nsuri": "http://www.quipthomemedical.com/20240930", "localname": "PurchasePricePayableRollForward", "presentation": ["http://www.quipthomemedical.com/role/DisclosureAcquisitionsOfAndInvestmentInBusinessesMovementInPurchasePricePayableDetails"], "lang": { "en-us": { "role": { "documentation": "A roll forward is a reconciliation of a concept from the beginning of a period to the end of a period.", "label": "Purchase Price Payable [Roll Forward]", "terseLabel": "Purchase price payable" } } }, "auth_ref": [] }, "ecd_PvpTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTable", "presentation": 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Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r223", "r307", "r454", "r455", "r474", "r478", "r513", "r514", "r515", "r516", "r517", "r536", "r538", "r567"] }, "us-gaap_RelatedPartyTransactionLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionLineItems", "presentation": ["http://www.quipthomemedical.com/role/DisclosureRelatedPartyTransactionsDetails"], "lang": { "en-us": { "role": { "label": "Related Party Transaction [Line Items]", "terseLabel": "Related party transactions", "documentation": "Line items represent financial concepts included in a table. 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Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r223", "r307", "r454", "r455", "r474", "r478", "r513", "r514", "r515", "r516", "r517", "r536", "r538", "r567", "r856"] }, "us-gaap_RelatedPartyTransactionsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsDisclosureTextBlock", "presentation": ["http://www.quipthomemedical.com/role/DisclosureRelatedPartyTransactions"], "lang": { "en-us": { "role": { "label": "Related Party Transactions Disclosure [Text Block]", "terseLabel": "Related party transactions", "documentation": "The entire disclosure for related party transactions. 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Excludes repayments of tax exempt secured debt." } } }, "auth_ref": ["r94"] }, "us-gaap_RepaymentsOfSeniorDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepaymentsOfSeniorDebt", "crdr": "credit", "presentation": ["http://www.quipthomemedical.com/role/StatementConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Repayments of Senior Debt", "negatedLabel": "Repayments of senior credit facility", "documentation": "The cash outflow for a long-term debt where the holder has highest claim on the entity's asset in case of bankruptcy or liquidation during the period." } } }, "auth_ref": ["r94"] }, "ecd_RestatementDateAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDateAxis", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement Determination Date [Axis]", "terseLabel": "Restatement Determination Date;" } } }, "auth_ref": ["r652", "r663", "r673", "r706"] }, "ecd_RestatementDeterminationDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDeterminationDate", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement Determination Date", "terseLabel": "Restatement Determination Date" } } }, "auth_ref": ["r653", "r664", "r674", "r707"] }, "ecd_RestatementDoesNotRequireRecoveryTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDoesNotRequireRecoveryTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement Does Not Require Recovery [Text Block]", "terseLabel": "Restatement does not require Recovery" } } }, "auth_ref": ["r660", "r671", "r681", "r714"] }, "us-gaap_RestrictedStockSharesIssuedNetOfSharesForTaxWithholdings": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedStockSharesIssuedNetOfSharesForTaxWithholdings", "presentation": ["http://www.quipthomemedical.com/role/StatementConsolidatedStatementsOfChangesInShareholdersEquity"], "lang": { "en-us": { "role": { "label": "Restricted Stock, Shares Issued Net of Shares for Tax Withholdings", "terseLabel": "Settlement of restricted stock units (in shares)", "documentation": "Number, after shares used to satisfy grantee's tax withholding obligation for award under share-based payment arrangement, of restricted shares issued. Excludes cash used to satisfy grantee's tax withholding obligation." } } }, "auth_ref": [] }, "us-gaap_RestrictedStockUnitsRSUMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedStockUnitsRSUMember", "presentation": ["http://www.quipthomemedical.com/role/DisclosureShareholdersEquityRestrictedStockUnitActivityDetails", "http://www.quipthomemedical.com/role/DisclosureShareholdersEquityRestrictedStockUnitsDetails", "http://www.quipthomemedical.com/role/DisclosureShareholdersEquityStockBasedCompensationExpenseDetails"], "lang": { "en-us": { "role": { "label": "Restricted Stock Units (RSUs) [Member]", "terseLabel": "Restricted stock units", "verboseLabel": "Restricted stock units", "documentation": "Share instrument which is convertible to stock or an equivalent amount of cash, after a specified period of time or when specified performance conditions are met." } } }, "auth_ref": [] }, "us-gaap_RestrictedStockValueSharesIssuedNetOfTaxWithholdings": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedStockValueSharesIssuedNetOfTaxWithholdings", "crdr": "credit", "presentation": ["http://www.quipthomemedical.com/role/StatementConsolidatedStatementsOfChangesInShareholdersEquity"], "lang": { "en-us": { "role": { "label": "Restricted Stock, Value, Shares Issued Net of Tax Withholdings", "terseLabel": "Settlement of restricted stock units", "documentation": "Value, after value of shares used to satisfy grantee's tax withholding obligation for award under share-based payment arrangement, of restricted shares issued. Excludes cash used to satisfy grantee's tax withholding obligation." } } }, "auth_ref": [] }, "us-gaap_RetainedEarningsAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsAccumulatedDeficit", "crdr": "credit", "presentation": ["http://www.quipthomemedical.com/role/StatementConsolidatedStatementsOfFinancialPosition"], "lang": { "en-us": { "role": { "label": "Retained Earnings (Accumulated Deficit)", "terseLabel": "Accumulated deficit", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r80", "r105", "r476", "r495", "r496", "r501", "r520", "r630"] }, "us-gaap_RetainedEarningsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": ["http://www.quipthomemedical.com/role/StatementConsolidatedStatementsOfChangesInShareholdersEquity"], "lang": { "en-us": { "role": { "label": "Retained Earnings [Member]", "terseLabel": "Accumulated Deficit", "documentation": "Accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r143", "r101", "r102", "r103", "r105", "r190", "r192", "r194", "r229", "r230", "r262", "r380", "r381", "r389", "r390", "r391", "r393", "r399", "r400", "r408", "r410", "r411", "r413", "r414", "r432", "r433", "r492", "r494", "r507", "r874"] }, "us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerExcludingAssessedTax", "crdr": "credit", "presentation": ["http://www.quipthomemedical.com/role/StatementConsolidatedStatementsOfIncomeLoss"], "lang": { "en-us": { "role": { "label": "Revenue from Contract with Customer, Excluding Assessed Tax", "terseLabel": "Sales of medical equipment and supplies", "documentation": "Amount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales,

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Includes revenue from contract with customer and from other sources." } } }, "auth_ref": [ "r540", "r588", "r598" ] }, "us-gaap_Revenues": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Revenues", "crdr": "credit", "presentation": [ "http://www.quipthomemedical.com/role/StatementConsolidatedStatementsOfIncomeLoss" ], "lang": { "en-us": { "role": { "label": "Revenues", "totalLabel": "Total revenues", "documentation": "Amount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. 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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." } } }, "auth_ref": [] }, "us-gaap_ScheduleOfAcquiredFiniteLivedIntangibleAssetByMajorClassTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAcquiredFiniteLivedIntangibleAssetByMajorClassTable", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureGoodwillAndIntangibleAssetsSummaryOfIntangibleAssetsDetails" ], "lang": { "en-us": { "role": { "label": "Schedule of Acquired Finite-Lived Intangible Asset by Major Class [Table]", "documentation": "Disclosure of information about acquired finite-lived intangible asset by major class." } } }, "auth_ref": [ "r251", "r252", "r253", "r255", "r586" ] }, "qipt_ScheduleOfActivityInSecuredDebtTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.quipthomemedical.com/20240930", "localname": "ScheduleOfActivityInSecuredDebtTableTextBlock", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureLongTermDebtAndLeaseLiabilitiesTables" ], "lang": { "en-us": { "role": { "documentation": "Tabular disclosure of activities in secured debt during the period.", "label": "Schedule of Activity In Secured Debt [Table Text Block]", "terseLabel": "Schedule of activity in equipment loans" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfBusinessAcquisitionsByAcquisitionTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfBusinessAcquisitionsByAcquisitionTable", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureAcquisitionsOfAndInvestmentInBusinessesDetails", "http://www.quipthomemedical.com/role/DisclosureAcquisitionsOfAndInvestmentInBusinessesFairValueOfAcquiredAssetsAndLiabilitiesDetails", "http://www.quipthomemedical.com/role/DisclosureAcquisitionsOfAndInvestmentInBusinessesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Business Acquisitions, by Acquisition [Table]", "documentation": "Disclosure of information about business combination. Includes, but is not limited to, recognized asset and liability." } } }, "auth_ref": [ "r43", "r44", "r396" ] }, "us-gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureIncomeTaxesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Components of Income Tax Expense (Benefit) [Table Text Block]", "terseLabel": "Schedule of income tax provision (benefit)", "documentation": "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." } } }, "auth_ref": [ "r822" ] }, "qipt_ScheduleOfConsolidatedEntitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.quipthomemedical.com/20240930", "localname": "ScheduleOfConsolidatedEntitiesTableTextBlock", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureBasisOfPresentationAndSummaryOfSignificantAccountingPoliciesTables" ], "lang": { "en-us": { "role": { "documentation": "Tabular disclosure for consolidated entities as at the reporting dates.", "label": "Schedule Of Consolidated Entities [Table Text Block]", "terseLabel": "Schedule of consolidated entities" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureIncomeTaxesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Deferred Tax Assets and Liabilities [Table Text Block]", "terseLabel": "Schedule of deferred tax assets (liabilities)", "documentation": "Tabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets." } } }, "auth_ref": [ "r819" ] }, "us-gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureIncomeTaxesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Effective Income Tax Rate Reconciliation [Table Text Block]", "terseLabel": "Schedule of reconciliation of the Company's income taxes calculated at the US federal statutory rate to its effective tax rate", "documentation": "Tabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations." } } }, "auth_ref": [ "r360", "r620", "r816" ] }, "us-gaap_ScheduleOfEmployeeServiceShareBasedCompensationAllocationOfRecognizedPeriodCostsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEmployeeServiceShareBasedCompensationAllocationOfRecognizedPeriodCostsTextBlock", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureShareholdersEquityTables" ], "lang": { "en-us": { "role": { "label": "Share-Based Payment Arrangement, Expensed and Capitalized, Amount [Table Text Block]", "terseLabel": "Schedule of stock-based compensation expense", "documentation": "Tabular disclosure of allocation of amount expensed and capitalized for award under share-based payment arrangement to statement of income or comprehensive income and statement of financial position. 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These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [ "r176", "r225", "r226", "r227", "r228", "r410" ] }, "us-gaap_ScheduleOfEquityMethodInvestmentsTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEquityMethodInvestmentsTable", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureBasisOfPresentationAndSummaryOfSignificantAccountingPoliciesEquityMethodInvesteeDetails" ], "lang": { "en-us": { "role": { "label": "Equity Method Investment [Table]", "documentation": "Disclosure of information about equity method investment. 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Excludes indefinite-lived intangible asset." } } }, "auth_ref": [ "r249", "r256", "r259", "r260", "r261", "r465", "r586", "r608" ] }, "us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureGoodwillAndIntangibleAssetsTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Finite-Lived Intangible Assets [Table Text Block]", "terseLabel": "Schedule of intangible assets", "documentation": "Tabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment." } } }, "auth_ref": [ "r608", "r792" ] }, "qipt_ScheduleOfFiniteLivedIntangibleAssetsUsefulLifeTableTextBlock": {
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"http://www.quipthomemedical.com/role/DisclosureShareholdersEquityRestrictedStockUnitsDetails",
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Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period." } } }, "auth_ref": [ "r339" ] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureShareholdersEquityOptionValuationAssumptionsDetails" ], "lang": { "en-us": { "role": { "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate", "terseLabel": "Risk-free interest rate", "documentation": "The risk-free interest rate assumption that is used in valuing an option on its own shares." } } }, "auth_ref": [ "r341" ] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems", "presentation": [ "http://www.quipthomemedical.com/role/DisclosureShareholdersEquityEmployeeDirectorAndConsultantOptionsDetails", "http://www.quipthomemedical.com/role/DisclosureShareholdersEquityOptionValuationAssumptionsDetails", "http://www.quipthomemedical.com/role/DisclosureShareholdersEquityRestrictedStockUnitActivityDetails", "http://www.quipthomemedical.com/role/DisclosureShareholdersEquityRestrictedStockUnitsDetails", "http://www.quipthomemedical.com/role/DisclosureShareholdersEquityStockBasedCompensationExpenseDetails", "http://www.quipthomemedical.com/role/DisclosureShareholdersEquityStockOptionActivityDetails" ], "lang": { "en-us": { "role": { "label": "Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]", "terseLabel": "Shareholders' Equity", "verboseLabel": "Shareholders' Equity", "documentation": "Line items represent financial concepts included in a table. 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M[G,*1]VY.PK\Q^42H.>$44;T807CY"7%.)E03<]=]K[/>LNX03T_;5$/]GB8 MQ^U9@=\#::LBDV;TS9'9,/M-#QP[(NQ:A>B0U]TP..11+C%&3 DE=VE *@VJ M71<&>JVZ65
J7S!BKW^(%'D4K.,27J]%-PL\R8%]+L6#!3,B95E(],JTHQ5] M%/2K!()2%]DP#ILLPK^Z:%45PF10=NJ0_/@!S!#ER]YUGP#/A'B4^7K644]G MF=*2C)S4 M-
03#7T?!#Z*FAM3PK;='R77%6NJ):^76SVI*HJ'4E,- M]JK JG3!J$^Q!B?5_L'0+9**(QN0$57=^Z.]K_SH_%:0VCIUW*G^%03C97&* M9G3282VF2X-):60Z*0(K9;K%&#$*@NXN7R(G?
00EP=A:;$B#?]T;GO>YC-_- M*+V56KDPU?@B1?T'1@NYX'226\_ *&\V="E3#0JR7>4C&'%02\C?@$&-(XG MGR4VDBG4M_<.4"\:FJ87&K:_0_S)]1[<\"U8AC;\S@WO.R_Y%6G.TH:!Z*A M
,463,>A"/Q7/$C6, "?L)L;6V@QIPB;L^@(LYT8G!;"'8A?E\!EF^NN_AA MV8@/94\0"V>7L(SS;5E6S>DC#(5>903B'@G9?%F7:U'B M(R4,07BE3.*L%EQ%-6X.U'=18#WF/N(R,.(A'
01M6H$1'?Y4I>5N]LA@16%<61;=R<0LL^@969XG MD=;6,Y+JCLUQ M<2#I':F"_J:N;3^5GA+1,^3)?]&Z=P4%P(/U*[]H2OE\=4-<>NBA7\6S4] <3X<;Y"K$-FJ0R]"&+?*DUW6_T=1H M<]Y-
@D++7?M&8\WCPZ>0,VN/RNL,@?$5>:1+2.0&W\X+>MCG_.JGQMO-J[+ M4W*I,ETP(E[LW57DD[3XM...W%+(O&$(.SL:0(8?%OE1D%1,GL?ELC\8M#/+5] >B^H)0G99^>G37_=HK>M]OH#-&]ZE
ML"RM^FHG:*YD:<8M%\65+-%,\L8@U'[:JL^N!> (P"L,%- M_@PY56.%G)5 5<$E<:7*S(![1QG4=W$5]1L;PE: I7R2 T(7K MP#@9V<<70A(T98L$$!JY<=N -7H*
[,@R;GC!Y]PS'!^Y)+@.0VFZ7WPI/BF[MMT6%]X),Z>H;JG&X4*S5M&R_-7Y2-3/78!':8+S$M>WN,_<-P9!=J:Q\]^G# M'4.
[8PB+BHH;&GFB=]GXQ28[P1K.7H!JM)%'@"*Y!%'1A5%$*WHOH6H,$=0B MF18$D9530^\%&=7#0_9JAW_\-EPNHQBL8/'H!-&#[R6&5'Q"E=5.T-)>09RB MJ6DVI^@X>B0$W9.9F< QX,*V9$[IE-
-PW4,_7S"MV@6K:;^1*#OCK\%IK6T MP*)T<">F584&?*HZ4#&7<"V.Y!B# PH1"**M,/!'SO\-'0#3#$I';&IZI?3) MI9<#\P&WD&T/X4S*G8%M$(D
$]ZR:K@DDZ9J9I6T\Z>=F#F.=M1)RZ8*+5K< MSY&QJ,'^+.6 (D14'R^CWE!ZH3R?(B_;57_0;_=F7"5=')XNT"54ZGQ2> P8 M>L" XAH.+M;>/H%F^F84L M'B_O#$D3;%]
<)UC8)P_%H^30BS&ARHBF[QIZ"?> M$\?QX&:)#PRWXXD?\":52"X_WL+65)6Q<&'TA,KIB2"*V3[NYU%,[BN'1L@9/[WV]!QS),?/_K([AT;UN 'OT$G_8T_ MK*GZR']R-
IL=SWN6I1].B&+R!]SND2WQ'I_;:N3I6=)[-0[CKG;9DH=XC&*J M;CM(EX.WR)B*X[\8_D3Z![0I/:K.G9B-YID.A@VZH=C(=WN M&]88.61;R4#Q--F46#+NC6-;SNH&D(N1Q:0SYY8>3X:^YCUNX?
ZS6Y7Y0>YZ M#[J.]>R#^1_D;GACU!>V?WDC%:Q&=]';&G(CNC+;2"7BV9>&9D_P%]8=:CR? MS_^8 V!YHV)96?]YHQ/5=")/3EQR96B,\1@KJHRT8]D8 MT\'%?%(,X/ 7P)# UOH-
>0FP$HF8F(C%,0%85M?"=2J,M MG-=KDE"33BNEPJ50JC<;Q]T6-AT\[F'KW_^*9\2?2?%(@,WY^P=[[^\?[-,] M0UG\\[>B3@7;66CXO]_&R!JH>LPQS).D:#H_R21_D-N19035-C6T.-$-'<,#
MZOP$1L,6^U-5%*S3/\D#5X366JK,EC=WFH ;!;M;[W?SW:38A3EUFV>M>>0& M'=B=UM@P]4=DUMJMZV^"CL;D:YP7F%":2Q7U5$UU%BV'T%J@ MY_5^6=7).:I(:QBV"N(X;^>F<+?/R)K??
O2DUWIPGEX2%ZGY8[;EBK#'0VE=QL M2DY-1ZW7%KYV EL_\4TNNYI7LZ7,S75<+"6>IE@M-UNHLLEEERTDPQP$5U?9 MHCODCRZ9KJX@2^EV6J?=8L$X&
[;MVZ%XEBNWGCJ%6;%8(\0^E:U2L*R.D49H MN^CM&["'DS)2K1NDN;A@V]BQ+_$4:XFV0?\;;U.*3>2KPMAP=2<>V:):NNO* MM5:\+RVL<;:KCM*-88=LD>BMV%OB=I?
\/%)L81,;311GD)'U*IXO9FNWP,<6 M;Q=J!%Q=B^+(+9'J.[K1LXFLC A:5'33=>PF)E.1"3#3*9!?+A'W]0$1YU6; M;J&_9U?)&+!;G\I,U^XK]2H;W*]7MG)NX8\>DZU'] M!B;M!#RYI4*E>?
CU(?H"(>V5.OS?') MX/CU$E[%]&RLGVK?-#IG5N4A5753U2=CKTC)KZV[.NZXG52O*8UPI9[ONOUK M5,E?O[#N=23@3<18D M(6TBJ[@>140V$3;3:C-
1KS0373C9*)$*TBGR#_)=W#WCT^X1#"*S+:LVD2)ND2H5N&J9;OQ_4R1;(3!4Z6PT-_ E*]W@ZEQL=4VHEFKAT?I$K M96>#;@8FV"=XC#]UC@R_VFA>(4C0J'VB>L. Y&-$UXP0A.9I[B:7+C=:$KJ9
M)R8HKURG"B!@B#&1_=\6Q,FY?:*K&E&B+1?_&GF,/+%_Z]K>JF.\MC8I6:Q8AJ8E1F?G M^<2PD9]KD[L7UK9Y@/-F>HI[3D6WR<(!.VZ0I3()Q<$6MITFH9;MA8D#%4C2
M82KTPY$5%6KSFSC!LBL)XT1%.LM>Y.#,7]:$6B#T8*4^Q9:N#H8.5[WT 7RW M9?2M&K6S_+)*F.BZ:F*6N6G-'0DO^JGXZ-XYE^M;-@(\/UK0&F"&3YM*IM;$\U-6)^P8TZB0;%_*3+L5'B6RL
M[1;[D_+<>@UV5C_$5M(@>T4@JF8H6'LW)KU&7FS+Z39AJ70_X5=-U=6Q.^;[M]_*^-PEQ(5]T.(4$2FTW6QW^KI5,5AT4U^^EA9LV*D.CU:[T5QA(L/+-3DY4TFU(W1J@ M*<0*_OQW%;
%/UC:4SZTS9H\\.ADKFG3$30>+^]]WY$#G3S MYUM0%$K#"35'JE+12\A4'<1I0Q?;C:?)T^V=*6;J1<-.G_7M&M">03[F%Y>\ M7Z>=W PV:\V+>F=R-R]V;IW3VF7AO'B+FM=[?LR?BLW)W3C?
E[&YW-4;9_V^ MGA87X_OQX%35Q0AVWX_Y*[!Y2Z>=V PVM]6\,6X7\(64N;JMW]]J<=W=>Z+] MJ=B:YV;B57FY6F&?'ROF;/]0R8OP*;MW3:[Y7$R.6QH5/=
MAY^P4[FU3'MLICKH.K%0I,LK+)_ONY"]LLS?6^):/=6YF]F[TZG.I><=[54VVB^E UST[K4N*J[%P7.V/==0>=&G_6J6Z- J]:I&XQ
M6)6Q4IAB"PTP/[W$Z>GTUIH\)B1C[<.9PD\S_05_/M'_BY=CG[M2E'?:X\=/-9+=T^5B=E1C7RE]!1_G ^5G<6YR.H"''MV>?M%09-OQC7;J(H7 MHY;S(&9N)G4I76KB6W7GM- OQK6-G=
(OV.S1_,TV^^=0\Z[^U4'P(SE0'0+@ZBX&!/C_CC^/?]$%._1)4+0 MW=DVH7_9 92ZGEY=CZ3YM3CIR-=ZIEV9E!]W#J!>.?87E[CKI.0YD?E730.\ M4YI67:F5$"?
7XUCS]"DUD1]W3N#:P=/Y0;45BW>KQ<$! M)-X*$HFW@T1R.[I,0!4:ED$&<18-CH[=QA M(@;-0/Q(02G?4UU\[9'^5?*9+E/KW'53S,8&5EDK]E#R@/&3GV=_CI%]:]WZ=>W(3&M39_>EPDDZUXJ-
%LIHQ MY$71GJB_!\'^% UJZV'K']>@FJ(^GS?JC>ZH995*M_5G[FCTVRW@YJ&ENODXN=&^?E_[?0=K*PHCIE)-/Z"9&# M/<4:6F#EU$*S-K;&EP;R=*=S]P;?7-W<#T:M>\NL3@2)]=
MXQ8]E6(\)OH+?,4M%7YT$Y[*=X("U!;H+AU^7&HV:N>=>G84>[Q'N7(\8Z#> M7AT^K:WV1QSWR[$*'^+A(\GMGF6N,IWJ><(LWI[?7EU=["P4[H/WYN8A8^
MQDU'*L0>E$N%>\WBS]7LHXY\%&E\1N^"#1C9$-++=9#S(W(#J[(JK MX7J?!7G4L#,TE(H^Q;83A'Z$KV)\A<8XX"6G8]R2+?*7?:G)7IQ+/GYQEL%. M57)/^V9.FO:2^:>=
(R405/>1]7.VLV8#MLE[LF^'HFPL&?\\WO.AX@6C:>:J MT1Y=6J/8?)Z\&,M:SKC96?//SA0OV!ON\R'@Z.,S4U)3R!(7#XN+ZUFO?7G7 MV5GKPFX"Q]?%SKU'06WBJ:%-
R79$G^%PD*^A\5GR8C'J)!:)Y/3N,N_<%7:6 M2+RDI+ZXSNV9(<+*R$=-3)NQ.Z1B"_<432X:TN314NYJL;0CG^^O M/4XJ[[6PKAK66OR,G]XWZW9#Z8BWC\U.KU<\&R1W+_GS530"\ROS)7
M8VI4T6UET1XE%.VA7='+EXZ[JM8479N(:;9=D(DXQPH?AXBAX3I#;'G<[-2=V#>3 M3/I\%'LH*[%^_;Q>ZN\E32/7N?=6&DT:33PJ%[L%6X"A.\CNK MGKY\]-
&E_9%''^V#$$+X'@HI+H^U4KK>>;CK2K&)XCZ5*Y>IP>Z&(*ZNR4/U M*)^J^-^KRSL'7^97'7PI3K%2D4GLL4 B02SQF_%10T]$LU 0_92IJ=K.\88 M6TVB P*(V4/5]
(Q7J=M4KA'K5QW1010ES/.49"1/=XXQ;+_HP30V-91;^OS& M[KI\^5ZI?UOP9XU+Y;0[J\E"PD^7%Y?MPE,K>;ESW&G[]0[^=/C["'RU+:10 MMYVXL[CJZ WKR4'WNUO,])>.?GG-?])Y7QFZ#
(U4'%P86#@2 MI^TVRS.Y<'$?&Y50?WSI]K':?-A9@^TOG?SSJ_^38. EGN)F&YG)Z71X,XI= M%MWV\,:T30,[)],<*/_FH*!D0*]/V2<#<_W^7*[''ZI2K#F:W#830US=W72- M#T'
TM+WZ_23F^7[J42C-ADL:B,I88N#BHP+6OK^]SKV3^+[6P_XWS#?EUJ3 M2=_(5!-2J9IWKFN5![7]]'N1_$_G^SL) R_Q_63"4HHIU"Y*L=0&8W=QH9C7 MM[\7^G\^W]]I*%CF^\-
DI27=9:1&9W%_&;05ZV*\7?V]Q/_/Y?L;/OW/B.Z] MGYN50-R[4*2QT9926E&+B[F=@X']B.Z-0D(X8'>SEL?M0$([/U*;LV+.&K5: MZ/ZT5;K/Y:8[)Q3L'21\H@UZ?:^&P!5FJ5/"!JE_;1^"K
MH)Q560:U>=.I-^[N$XV[,^7^8B_\&IOUJ_WA<+76A_81N+KKU9"J%RY[4JGP MT)ZT8A>WA<'.Z3C;]Y?]27"U";CIRKVS;KI]]2@MYIWS>G-VG=5VMS7ZGWBZ
MST6TKXG<+^C*4J)"PG$0<*%13$J3PJA1=P>6U&CLG*C[:FS[6]:ZK^>[)G#+ M3S_#LDNV!)Y88A4?RICO/:2+_4;WH3,Y;17%9-^J.L;.PL2Z&# _9VUY?S[. M/W8E"_LS?2R?
#H%0"0\3NFDW.XO^-)L_K=T;3[N7:'V P"W;>E^D@93'^]XMWSM:?[&S1[EK>\GMAL==7S^NWD7!%51VGU*V?G>;&WEV?ZV8G-7Z8'+IU@K?=0.[WNN9+4
M>FIU;AXS8JU:W5F%_@NJHGTF9_PE'%241'E8&V:>1NJU>7TWB\0:;'[P5V(M27@C#A:U:;U4,Z96YU:\SY5#Y>*Q MU110[_#\3$LJO61QYY23[;MW=L:2MWM9V[_8-
/9#8#F:)IS)8V9>$$MXXEX/ M<.(L%]LY@K1][] !+),W6U?]K8*!:]LX,?A?.=#R,4-!HSM&@B_$([>>S(> M:N.DA4:QL;:X'YP-7%S:.3K\.P#SUT3%_\Y@_5*$012;5^:):M418XG3QKR\
MF"7:N]LA99_A^HL"_3<'V"L5^]Y4L^8<(\T9RLC"01C01L6,AGQU-TC=/5QU M<"/F=*1$I5LJ[*Q3_&W5<-9LVF\06FRUN.27@.I+=+?JUF;GC^W"3,H4F]F, M;+7[\>;.F1OV%6J_A-9N!H
W6B;P-:GBOG33:/?2F5:GGCI+C2[%Z?FUMJ>T M\Z/0#<'YE-#C/4F]\Z%.+@YV]<"D[]"I08:*/)K8&+# M:LGB^NS&11>Y<]&]3EL/TNQ1CC7W%#Z^GH!$Q/5/KE$8:NOUB]4IU]&/?&PQ MLG,6?
A(7=UWK3)9*6GQW*W30(OUX3^^O'2I9^E8"4C_+#PU1CID=9 RNAZ-* MNE;)[BF ?#4!V>4BI[],0>[/;L7JL)F)CR;JI'PQU5 \?[6G!JJOH""[4 HU
MB$HDZAA6&F0*B[:%=!0)5#LK+L)W?'=JH=]7-16N2W2U7B#JH&,,3CM/&4G- MW]SGM+$]S.UN[]^WKYGY3=M?#J-ZJB!1FR%)6LPS&IF8L,&XYACRJFV$%
M53(&]7JR[([J0US/&Y(]TJ8[:R:)K"X4ZO_<\GY/M>,530!>$)@4]LWRN%.NH]<'3V9563M;J.VN8WBE0V G)<0D4WIH"\%[EPAJH M?=-QGZJ=\:QUAR\:4JIXMG,48_M1_P>UY7W
MS;0_]V:;;UR*^I-Q9;&_69* MNRXVK[4_,;;_ 'P;2'YZ3U6/&SQ49&II2&9N6,8W$WE\[_>%IM9"XZ*CGDT92PDHO MW=DYI6W'X/.%#3T ZP>!=;DJ4CEU,Y1&R;.DE.@[(_EAUE9NSP\
^F4%D/XH MH*0>]":4$*[W.S9>XNV]4:-C=!2]7Y?E?&RS#F\UIXZ MMZWQ^6C"Z7]"R%S[58> '2+NGOI0<*C9KI=&F6Z>GFN%&,5 MW=X+^?,+P?2@NV\/6)?IJ'0[D;JCVS-Q-
%&::0I2Q8FS\P,=/>CNGPF415=M=3[TG4SWNBT1@_NPK7PD_QP _&#.6EM MKNOF*H5(E=2;YKF>*#U(M=?N\E2CD+X:HOW7L_X6-2[U]XU);#=^OO)D_W$;S @$FPUJILDYNV@2N2H:K
M.Y:7^WES7;>'J9N'?JRFP%RLL5 MIUY?G'?RG4DKUZL:1%/)I?<2 M6717V3D@/8#+A\'E/6T(L\EB)H%%1>FXY?3#E=H,R,KJ;MQ4VGFK@_E^[+LV)N=U7 W7(4?&;7NTW8\04&H:3MNIT0
M;^<5%R6=NOHJ[RP'V#6+^V?VR_LX7M^DQOID8$!K]][MTEOOI+<)0+ZY;E]F9&.:$,>=\T&],K3REZV=9>([C->?UH//KVG_JSV'V^>W M-:EZEQYWJ08TKI^5,S--VEGTWHF>PU\NQ'T *-[>X2Y?
OUITJM*5*DTJ_<83 M'CPD!_=[!1A_9A^Z3:40040YZW?ORKVK"U'"YT_EM1[G^_&*K'[>Q&)L:YQ5RY9U:3H[JPZ M_YKW?
MT2]T5]WT:$TT.C)SK7N#:56H7B;3*63L2=_,X*$A>I^6.VY8JPW*^4(QI M6Z>K.V&72G1=-3'+W+3FCH07_51\=.^V&WP50()AF*WJT+R)
MC2:*,\C(>A7/%UNGP>\5XKZTSEJ6;5PJJCC$.RED3'*/L4X]>:HUY_.Q,Y:W M;I%\[\81.2#[-=(0X2 YME,/:?5V5#I['(S.)0,*JA15?"KN HA%Y:5D+)'; M& --=.,
<:&:ERXR=.]=01HFFI+9JRGU.W'Y3^_>N/DXP; /BPV0:=N?XL<9$,2(Q"7P@/=D44;7(AB\"C3&R700_H]I&*A'/GI#! MO;EXM[S?:]^'BZ=8-\:JOFY80C]TMB^-
&OGB1W3VH^R:\\9$0LM.OQ*\RXWNW:4F+L\ZI*08KB:MO)YOWGL$K'P6P M*Q:,LV';OAV*9[ERZZE3F!6+M=5%OA&870F@29[05J]&A?E5\5HWX6 M;Q93Y=40":!88YDDB?IPQG9]DIV)#3,=
(Q8^S:7(I]&'RMNF]VR=\ M-]9'8U5;G/RG3?1^6[C",Z%IC)'^GR-VA?S7)MRZ_Y^?]&E;?<)D(/@,_?) M^5._\5S[_X !*&%N[_]]N_V042^6F;2(]\DOY]HAO6&&ELV!F;+[_T[9\V
MZFE8,/I""40#W2'@ :.0?47D?^::_94)GEHG/<,9\IFQK24BRW$P6[ZUP<7H MF:QL-;LI(TW^#D\(_UM(T#?_"F\R/2BV\-!\E@Z8W%\^7KCTS!U+>A\GF M.,;X)!ZZ!& #OT'\BB%-
'>@G,MEN;/WL&18!Y."=N6 ;FJH(_Q+I_WGW88 D M;,G2[0 Z?JZ% #HY(F6XVG4UU4ZE40XOZV4Q7$9&8 MZ8MY)9'/?F,XL?W%4RQ/!TC>6W.@:T_TVS^=JTI;.A5:[4);:@DMJ=1I5MH5 M\F?
AZE20[DKGA:LS22C5:[5*JU6I7_W]H[>A(\V_X42C"XG._!;90X(GCJ$? M":?'I6."_^E4WI]?"-]_>89A\L1!98F*QX_C>3Q^E5B$)M-#\FA@&:ZNQ&1# M,ZP3#RV]$=?
2'L!E\3A#/A4:F.$YHK)J2%31RZ$ ML'VCB'N%+*M[;>J2='L]J4J+V+ YOWY8G.NT(\I+TR8*=I5!5V3&!VC;.+1E M5T68 +2^UY U$L@D_OI$SA*%T3Z(0LY_OZGD)10+!$,K4?T'\/I&?-O6P+A
M@JZ[2&MBT["<$"@7YNKH^KX26XC8359=I2A/SR^NUS%#;V]:>&!@H5,16HLQ M >WEC0>FE\^F,@'36P+W]5S6>Q70FOU;N+KJ%"Z%IM2H-]M"H]-L=0I7;:%=
M!R[3)JR$/19/"06F$$]_5_YB%^IEH7TNA5F1SX8*I;9 ;L?SR=2N2!=LW82D M"P(GB3?1:,3A3DX-B8C#J$DX\I:!%;D/=C6-\6 M/#6HG4]BUK\00.5*5BYU)]W3PROK]Y%NV]*1X),!TG@.A
MC1Q:]04SJS?_+!I!4_(H+5^A$V3BY[U.LI?HH,EE0[Q/7W:;B=G'Z43JPW2B MW2Q3(^H2,AR&T.4&U4'9=GTNVL]R 51;DXL NO MK$D4X[&4F +GRO,D:$M"6_J/%-I>51%6:>0V0*B)!ZH-
B.=:_[E0:;>&\7I.$FG1:*1%YIE10-HZ?U0.^$IO7 MJ_A?:+1YC50RXV0B$.VE.9(=>J1@7[3\HQ20+=@FEL$YJ@BJ+JB.+7)ES E!RNL'[68\FG1* MU?S8R<;SVG4WN3KFHV%-*ZG4,-

QXK>O-A0;?7\\Y:6(D87V>#W3KLUD6,Z;P8Z:Y:.,*^,S!' M9S8]JK4@3!2J=K>2Y7=F254B=S5OX^0UJ\)%3,>QI6-+OTMJ\SE+%X1:P"JI
MIB14"IU\MMLK988>CRP=E9:+IUCZD2(U'_*70&;)EO*V7@LN2GNO>^V/=%[A M!X.[V!"Q@F(%_0H%?007N+20KG%8)##OQ;P7\]X(>;@']TG8=5MZZ5BSAG^ M:ZX\GC>,=H]8$+,BVU$8;39?
2618A#09)[DKWF87,5W'%H\M_BX]W5^S>#ZQ M2I736GE,:,:2=&O:QC.JH<6'*9AI\N(IF)&@*X>8/'86[M%9>,K,\1,IW'^B M0;-PMMX[2F4_AA7+GUH#PO7*?RQ*X:&3E*7B^D__=1C [@0
[AW#H 2"CVT MN@&O80EO5K?&- ?7-D@&H##@<\^Q@BY8J,."W16Y:L'/YAUFF?%;L*>[(EV/ M%)S$E<%U@*9N8[\J6MQL?OB_E3AV:A][:0/\@1'YG<]F]R75? M+>Z0#IT!R"[/WV&]J8/9A*U-
"3%K-];;(5M.E(:\1(5%/YG3="$_:IA#:=RTT[]= K?>1 M.V8S=KY65[H]0J[V1QXQK2AHI46$Z4)CXZPXZQ F,%QHK[(5-_C!7;2E$5 MUL7J6F_0Y;[%L_)\GFHAK(!*O50Y2ZR,]E2
>),4UES8TO9",!NY\;5EG#: MEB!F:/+..&*)E^OH8G!*0"C8_$OG]7! MA[%KKTCFFGI;M8C$8NCDF_HTFQ*A0TGOCXQ2^&9=C //@0,GF[B/$##Y\.AD MF,XQ#L--,5]>7_CD9-0D@;VAQ\^3?
\!MG[<^3A9V1;,"*-3]07';V@>,=^VZ MR(R%M>_*]OZN[I(/3*]N6V@0KFT8X='REPRW'Q(#01252K!QYD*CPB;DO+_T MFPOH&3&[2UDX]K2^^>6VC")F-
!@Z,'3TN[:+HVPH1=5LS^P,Z!3F%/"7M*C^KW5,-'=\!*UKQAZQ;TD;/+8Y)_(Y+^&"GW& MY.5)IEA=]9)Y76O,QIWU<,4XFHI,'FT)?51![^'C177@AXDW.$ST%;[>6XB@ M(41,[
#=>QP%//ROJ_J!-Q]ZQ!S%:Q,B:-AOR@W^T+7S:7_8F6>8.5$8LKHI MJ4[.:D!PY'91H21WS41BC!08*2(W](@AQ;5YU*>10FGHX]F@892%2B=)KJ3M MQLY60J0(@T#),_=CWG,0Z.O!X&G=Q.
<:%'VM?^"I5O",VIUBSL6;?K2^6D3U- MV9T0?5F0, >]3PYZP>A1I$SM9Y&@G+;4)B", X7ZZTD+LS41-T+.UQ.5\KRH M#0I4F580'3BF?BD:),BN!>7H-8$;GLP.+>\T*D2\1(5:SI9)B1R8Z
LYU^4K MLW)-KK4D*JR.27PC.5R' ELNMMS?">1>V7)-80-25:8WTX/ZPJ?K_?S2TD/+ MY9#E?GQY[B.XPCG-"'PPN1:0B-AHL0-P_;VK9X2U+R8D>Z/]"-A8O5;J;8=-
M3FA,MAMQGB180[)"/;P^)8F8NF.CQT;_ %SF$T9?+$['S&:^2(G:RJ%&I.@3 MDJNB'EZ+S40VBM\/?X/$1H:#D%40@](>0WIC3^&DFB;4B=W4Q^S]U!^ NHZ MOF+S?AVSARX0B*_8Q IZAPKZ"
YR&$+ U/B1J?&#;XC]P<&7/3TND77.' 9M M5]@4Q)Q&3$M4?;FZM$],_!(]/A \?L?OZB&]:TQ#JNPU7DG=(03XGBL3I6)Q MN"V#DF N,WISMIF/):8ET6$]18:*LP2)2RIB&, P\(\M?" -V>CTC7
MG=7%2EI)NV226II3%<$ NN4B%>?..,UW[#/O@PC8A\ ^Q*U]B*>B)7N[.X&E M,XB4+)H+JEA*3XF-V\N-T[VUE;(@(M%?04RP/6-[OB][O@V_^ 5[-DUG0A;3
MJDM4QMGY5FTQA0&]00;\:8;QO[X\-L 5)G$>>+XVW1SKS3L[W/WEI:(#!5M\ MTC2_H+.A0:$^[?6M.P,Q65%L$W9B VT63#5+MA0--H(SZH.PTO8%1_-C.7\6[R;:\O O_.?P;<4 MLHM 80:OMQ-
&HU?M(8(@_OLJ2* 5#WK,#:*.0#=R[2PW/N^_\=QYU_]I(1B M&[;[_7#(]6A4L]WF#A4"FPH28Q?(>D*>PA=_EXV50/'VHTRFO[W4(?G^O='"+W*WZA%[']B5/C-?]Y-PKO9?%TG7^82??
2#QQ^F10ZA M'2(XR8R3!"Q',D)D6EI#2)RL%@@ 1I2F9@@[]V@KBRS1$_WP]M!1J<]B(Z MU50#$\0LX(RYSK>7+<_+=/'DS3_I<[91[S2JI1S?%7*Q3A?^IR;4NYU8(Q_+
M%OEZ0>C$2O58I\BWA6*CFA/:G;">&<7+'F783\?JU1G[_I5+]^"M"2RQUA])% MY^)7![KKPP4E?=#;EUI+Y_3C%^HQ_?7OOX6U]F,!]"-4W!QM ,/DAH/&;?8 MB4ULPY!=+QX#:P5
57H]%">;$+M][Y_KK/IG-?TR#&5OQVQZK$Q2$TY*D:F4 MQ$PY2I*IE"PQ!$<0Z4F2)JCI7G?D ZG+M*CI=KI2:P0UVNJ2LDT%G=P*,=+W M+6<9JF(JO<1N)=B\HL*6)/&^::ZHI5-@;B\
(L^W8LK)=],O22J). M'UH>BP/0+(\#@BOZ7'T*\D6>0BV9]RU)LVCEZTZ^+E3D,<.P7'X\[Z*6R?<&5F<4U(0.I+2G'6V7 M5T'9"!9KPA2!O&UI:L 6H#-[VE%MT-K.&N.-(5#Y4HW;^-
F\/N!ARY..$IMI M5O9S&8KHUPEN*ZV+T]H:M3SM:-D>S)1>AM;TH)#UVM1F0XV!*C'22=VZ 8?2*UTW4.^0ZM1BM8,N3CDZI6B&Q M,'A&;W2LMM>65JNMC9YYVM%D@NLD$RU:%+/D0LE;J6(NU>6&
MW2+,;#Y?X6?Y%&FJL.6)[*5YJUK=,!-5WYC#%4;$E)4];IEV:ZDW;Z9&0 ME=>&T1"EUF"M2JG3EMS2' X:U;5.]'091253[B\K:1[Z="6 G:LVD2(T M-><88S6UX)8\<@5/YW-2-
[7TMEP5&H$[+SI&T=4$%34]D=,F52B[K76@"D$A M2.K3#-=F\RV))$^?FN(#BBVP^;:NK59SBAD877>DHJ8G:K(R%B-IYJ3'.D=6 MRJ;57[H=.FQZHB>ZPBB,/M)I/=@
OL[VE2Z3##MPJB@%OYK0DW:R1'24KA8, MR_7^U(5MJ=/.3KQ\A;#$;D+DY.URK63DQD3Z&:BK1<$QIVDYA#YZ-,.;+3YA,HO'4K/CEOZ5F]: M:,FHL$L2 VC#48\;P& M%9L\8U=B2?
(SY+:^TH,97ZXJ0R_%^#QJ>M*!3=I@-NU*5JZ\+; LU M/5&MR:H^UM9=@A0:M;R]7'%:)>#"IB^J%<867GRQ'6%0T&+0>.#[X8?C!1JY M+GNW!?%R94?\WSI*I\SZU!'UW<-
;]T\C=XO[Y_926.8;D_XHXG7$^H^>;\-G M3@U[=2 &A]\3*)CV?>=6KJ 0?NK.[?G&&W]!'D-Z%?CO_84O#IT>?>_S7.@X ML/"'HB.B_,A\F3>%YNA6,?)E'A:?FC:?G%#..?
M1L5N)H34N4W3KRF_^A- _V.1I'XFD8\VYH]/SKT]13>^Q.!_%O6YR. _VJ[] MU>JK88+=3@3V]$)">&H-^%D#[RD"8PG00-$[9.<-+!K$'VCN#^1W)O#L+.,W4&<"Z_:#ZP;?PZC))1/ZIX4A8>]
M0^$AV8@U96V2P&KR)6H"NWI]WG%)-5&4P P,=!H,P\G7Z\8/W"!OOW[.[^+)=WJ>NT'EIM+D;9'D>'2E8L*SL:](^Q M GTAF7LKZ-XCZ,\._< + (HPDLPP(B5P\O(AFPI(-8!C@]> M-V5I(K[[
=5>N9C11&SL%Z0+LV=MSU@)D/>DQO2E,@\E[2OJH&?M"JL(H>5D M;=.Q+50Y@E]KWDNK;%BDO>/;BEX+M4]JRXV9YA1R#8&JY_U61C0M+_B32]]W M,<.2YP5A5?
WW5[W74Y*T4;)53^C4FH5E?]SO\W->8M"!0)J-P.U0%@__HWQ1!Q-GF5.GT8((YR*B(FADL Q"[3(6(<3+2 MGUVQ\\7XT :^K%E@E 6NWF\,^P9I!:YZ:6!X=QW/*T)D MV5QVTK
V"3WP\T;'3GC!F$/51U)__9ODR#A!,5>YA0M#Q-&!@8B)X3(0<9OB MZ5&C$!JUXGJ=M2^ S90A]:%?5!K\M9=]35WZ2VD=>$)?3=M^@>H%$RHLZD/^
M]>]D.LXR%RP8'H&]H3KPP\M!'R(^=F&_/FH&%^ZG4!>I)WSSJ;J5S_E<8[Y] M9CO6X^NX1L\UY@CFAU_<1?I9Z?.+N$Q34' $C9%=8C/:E%NK<;'C9S#[G]]X<"V+[3+37H7-
F'6!8R:NLUQUYND^ZN!(\0Y$4QYZ06BSF1X2'@H&W9.,$1&'*>:U/V5L&(MB$%.!.2"K22Z^Y*7]<@CIOL16&XO[J7_P1*IE616=2U@$-F@4]LT!X Z!V^)-B>WYXT]%_W;M>\!-T3V)X
M<6'7_@%M.]*=@W"R2 #O=:4NNZ[$CB2Z6R.F/4)SDL'2KUC&4%?_^C<=IPGZ M>F3J(< PFM0$.*3Q<4@#2C[\TSGLS#ML,6&E64=<"-)FJJ9[B])P)251/(.- M,T3Z,2T"
[\8_[VX\#DQ\CG5]!!L03:DIGVS;0K;=KIF]E5<*#LAUM%%YYKXO%._D,M?5\:)/AHN5);LWD^6U$ [QLA_T!A >@5^*ZF^ "-",HTU(3+Y41';.QXE_\) M7>+VBXJ'KSD^'5T'?F.Z^R!ONUUYW=?
\&3HH@1('S\!')5]6Y*4O7(I!CZA: M[&CF3\25E J=9.J*5#=B=H0W_?&F?Y12!2/M6K_#GY"CG(#0*?;\,#MQ)!+" MAK?();$A&O,96U/F]3X"(>ARDW&:3N&SES@3 &<"X$R
6[OO$1/#0V<"W'X- MOKB/?^EUTS;R@_12*E7T"MVB9R6@%\8N#]=-Y/O_=.&\O_2 4&HQVPFS)6)@ M#5Q%\\#D(2*2>"/[T;WV#S>RPS\V=IHM'!3[7"FC02N_2*Z:CMX?MT6BE6_F
MMOP*#AOZZR1]Q8S99UON\9;V70''4_C='^T1?!9 ,O5L*3'0E82X:?2S$[7(M;,M)!"#0UV;.' /$ (+WMO'>-E9VO+?]-&O@E^YM?W;=$BQEFO R]H 8G\B M]NAF7:ORL-?
(U_UXX7J,36XDI\18AM*!DVDZP/+"27S4$-_U-[906-X^$J66 M(C;A$=J!O;5F1$M,/]RAO;68(KZ,1MJ5_-39(Q29"E><[-&"TP:[$VN@]RE MIH#=6MX&BJU:X5/"9?W,"J[7%J)N;&M]?
>%WJ#GC+SN-TOI)CT4',J@4/N]] M@UW>6QMQM,3TPUW@6XOI+KQ>;&4_VB6^M?K<=!?YUH./.$^XS;GBRZ[M)J%I M6KVR;HCDV':SMRSW^VN-_?3O0G;MRB'R*8B+>E_^@NK3_?AE[[
MQ4FVE"32A&G.>SUQ.0R2]3\JG?_Q75JVY*H]7?7*PD+(-)E&I55H FC)9%@& MCHJ3Q!4KP3T;6[CU)O/EKLFZ4\/^O0LM+NO;YR6K69A.+9;8F$-3S6F&"?I
MO$W\L\LQMI5J4_4=S23,M&3(,VX&7^ZZJT@Y MNE>^V^I"A=J-=KDA+@;KC-CW<[4J7\STY?;%#?R'6:(%-MVW&FIF+?8S\UJ: M-<;K3CEAXBKCF 8NG,_4;;X5?[-JJ)UO2A;
(_&M$M5A&#KE":Y=-\ M)F%<_8ZJ[%8;FP.NE2? H);8&KUQUV^'QAGF<)-DG"0_NKWV(?:V+WYQ5<3& M]WR'M/%>-3XM_#2GA;$!X&.J-]^@?&R_[&0/A3[>0V$NXZ?I2Z[>[.I55T^L
MUW395(R4W?L3!OCIZWER\[JY8L!(T[4\54W51M5^G^4EDD(N&A=/A&'P" M'I_MQ6=[?QLPQ*(#1"\AM/1&#U!<(K&V:J4OL?5@89HUKUAPB W12:>]5:I; M4D);1Q[?
3XW]_09*O[0\UT.8[+/LE5YV53_=.QU)^1*=5 U'E[VFKG<6=%#W M(E)X2TB2YFH\7["".RK-OOY#[CL5Y\\?SC;5,^SHG=VZ]U%W=F+[T^92@YG5AMF+70J2DNW15Q(;[]8AV-
UNCV(V^3"6LD=7ES;PL M9.F5LQO(>9FP=#5Y10?ZZ6T-;T;?UV8T=KTO6XMD5:ND%^U,A!)YFYTVQ*##TX#>#QTP!P'LRS;E;?P@"BMZL=@:7WXI& BRR74/!R
M=JTI0H+*I;85Q9BTF^%R&1X._G"]O,/M[FL7ZGJ(J-W>7;^SR@ XZ'P!MS'" MI3!NYD/>F1U@A_*FU392G4T_62SE"\)B/.XR3@_T3:!*)!MN]\9Q&>=+NYL8 MLDY]SSN#++QT7\#KC+ =7#A?
^LZT^][=S!LLHEMIE,HK<$ BQ9^TH5M2(X M\$A5[+AL6 !XS>UBVQ\X!-?(V!Y;F'HU]X]S7'Y6_2.IY,<67W,(,:!])C.V M-RRY" $F+,*5C">Y*U;;PPASCT6Q+U?
**X(#CU+UKPN=*I>3M"X2QC(0$\N! M$2C#9M-+7[RNT]3;ZM,I68[E3)'R,/VN$4865TD5PAB4/60)!%GDR0^7(Y+ M@E^GAE@$QQTQ$M,N=-:=7J!Z8L>T'6LN.[5NY^K5/R?$=*XH;-
X7*HRKK_K. MH#!=MQ JA&7'B&2<3)_"PKOPQ__Z\M@ 5Y@7% O2IIMC57AGNKN_O"@1!5M\ MTIJ_H+.A/:$^[56H.P,Q64&Y +*U@?H-E;SQ#D&B]+>7K>_O+QA'AXI" M?
*/9_XX=_8S$<2)+4UXGCB2VA\:$:;^]_W7#I^%L/;RH>V%;L]W%QBRKRT! M>OJ;YX83X]O.=XI$\/WD7VG MD+N'H)\A,D%,-':/7>WZN_\(FAQ")F1,602]H;7LM54^UM@/=344;0**\;6W
M>]&^?OAV3DY$O?LC!%_E;]0B]C\Q*OSF/^\FX=ULOBY]+W.)/OK!XP_3(H?@ M+K$,,V72XY2DT("5&&8\D=(*"R3XVY0B68)@T_)?.T%;VLSE^\Y;]3(WA M @7_V
HT..U%VP2Q&I@@=@%GS'6^_=__CG?SM!M4I\MWA9I0[W8:^2S?*>:K MC7Y'HBF23!$7'Q1CZ&^AD+.WI!I#ZHQ0M[M.B?^7V!8?_W[;V'MN,!#V6J:!=<>._ @H_&0[8B=V,0V#-GUXC&P5@"<*0>X
ML3 ')--"(V^]\]U%M6SBG09 K W$YI,RM GFDATBDU)T& X:3P!LJ1P,ITB M28Z;DM1>M>0#:]JDM8DYVS8F>B*UF3,B\$3. EZK1E34JIT[3G^<*F:RT'6<8K490*6[+06Y*U>JGF:1N#J-3T;-G:
ME.<-6I5HB7C?,K&NL0.]I0\(K1MDBM7UH [?(C&G+;/=;':6Z">+.B70IEA+ M@KY;X"7FM)\+T4G35:F7TSMK>I0B*XDY;]NNKKM>>#U9$I2J4DM41S_MB
M2TJ>MBP9DW4BXS;JA$QJL\FDGQ[,P4I*G;9TNY-D2YWG>*&?Z*1J78/+J@RZ M"?VDI:6DF'DW4\B*"V:;G#F54H+@5$3B3V:SL4W4^[*:$2N=7G53'Z1YPVNA M;=23AP8NU2QMG"$M],?42.X-
R>2PR*/*OR=-@2,&ME$TIL*BEIVM2'$^>.JU.;*=:K69T0.OET;(!Q.QR MA;953]6TV6Q-!Y[N"MQJ-.U1?[NMMH1*I3M=TYF5UT0"UT5(]GNZIPD;FIS8K 5I&PSJC M G0VD
*6F)D$V+KNNI!S)@0##?K,Q([;M9(ZG*[Z>J)-U569"W*3";3H,Q,K M;DJ#+&>3!0*DF9BV\,*L:UMS8I@^C/#+ZQIE\K IYZ96#DP M3'T+9@-Q(71SCC_(S*W62J+.S!8SJTG$+#\P]
Z[F$G*;*!K)=CTS&PQC-?K M$2.MKO?IK=59.36ZN6A)U)G9TJSAV"J2H[R8D,566JNK7+T&FYZ9K=HD512V MO?53>?XMI.N0V2AS\Q6P2Y/7%>< M5/1"93
0)&T[$\;PJ6=F"R@)#6PSEDID>1>7S8+Z9G5$<+P)1@%@0+0+GWIF8MO][J39$\M#4:/& MFX[I$S6]"85U9F)'66&<\YV*IU,Y7MU.JV2 "IO39R8VTQ9YELE-CTO MK-?>M"4Q9W2@5>*T]=;):
(3I6+1EU<85R8)-S^@ +U7*^:3:'A+FNI?V>@G= M;>?@TGI&!T9:PJ"3P5;2.^:RN,Z0>ZV9!E?,,SJ@IK?Y:2.]S!!R8UK+@NJR M V:PZ9F)U4"IN^38?%9OU)>C%9-
:R<,V[,"9B2VMVF!M4V19Y"B+*5.M+3WO MKR3FS,1:]6V"9N4D+5:VDM7T^HM"I<2CIB=$P-\6N('0J! "I2?&U32MV4)6+K=58$BH-A^HLD@H[)"%K.:,NXLSC9X[:MG50V2JI,INVD038,^K2
MYW.6YO33(C3#K;S*CJI:2H!-SZA+Q756I=HJ[0KFA%F854V8K>F6Q)Y1%ZLM M)U*=M3TB.OYJQ995G>8[*03\3IMR5G'8%6PZ(++"MI-OI)/3)"2BL.EAD0^# M>"]!CYWKH"#:
[WC@^^&'8ZJ.8@3[^ !R@)6=A_TV(G'JPIY&?'SW\-;]T\@= MS?]<1E62^49\6(KIR+T^>KX-GSDU[-7!13C\GD"1Z^^[^,T*"N&G<9.]Y_'& M,9?'T-$*_/>.^1=0:QQ][_-
>T7$$[_B_M0WZL,36'A>;C,OY#?FP[1E/"^W MF9?T-^K#4EQX7C".X7G!.!;U>8$XAN?E>O/RBP<.?DJ/;R:$U"\(X:H ?E,) MG&PT_:)(H&.&/OQ_?
[%__:YXZ%V"UNW2<5(_V?,Y(]"/]A*'0'9C@C4!D]<# M+3&:B+_L)6([BJ8=I7XF@(]F?7>.Y_3?M[-^;#'4[UH,27SCN$>RF-WYKC%6 MD@LK2>K!E(2^!(1^;29P\M?49?>=;^RYE?FO?S<<@,
[#6FH,)4(N(;D$WD7M M)LI9TN_E\U59TQ%/'K^)6':QHHB5/8N@G+!58:OZUE5]4K#_5RMOX(%XPT77NJ^3^[*G/I-JV6MJE5 M"6ZDD&EE51=("^6KJ($!:BQG3:E59D1)$030K,^/5 B6ST!?[ ]5
M[! SO>=HQJ51^&TT&=L,MIFKV\Q-1/!E-O-HT8D<<.!:K(7,*@89&3HX"8>S MW=\)@+V5Y_%6KK-^WM#PJ6_,KSHM]QZX.#9G^+,!T ^\->&/K/J,$R/5EL#P M.QU&!*3#2F)Z-:/*OMC%,$H\GRQ
MFPBBR+5IVJ=1A,LOW46^M>CJ_4*^U4BN-V2VC8H.06+&QJG4N>+_#Q[-*LB: M%8-S/M$\Q_:@]%&=,,=%6TC^)@QOH>M8'+0-A?U7[+_><6PK>MOQUV97R+;1 M9GS#ZD @;$R;>[-
N&O*N\GEHUF=PTC6]K6#)E;Z0+8TM*K05/6BX-F7Z;6@@2UJ=J#7+&M%7E2(M^_EN>M*"T I5)+%F3OH MSTBPB%/!V86]"C10AH2)B-4$C"].H[!C&@'']_[$\B AKY=K7[$582MZCJ-%
M..1SEK]X:)T%D,((;];9QC0'5]F/$I")GKFQU;R4)CJ%MIN650V@041UHM'^ MW!/&@(ZW,Q%+V5].8JEPCCW?VR4Y*8H+#@V*T"TT!S_^['5[S 379N+KH_.(JM':0X'FX?^X=[BF\C@FSM[
MKVKRS@I*%J_L[NR&;;US5];EIFDZ6[:[8H,>SK*#J3>H^2H:)OW7OUD6ITIA M*'FH>%($H>1:A.RKH20[-2=;L=LH"=EL:J61'.W;>G@?!]K#.WO%W?,%H Z; M>G#^ !Q03 E<%UC*)N:
[LN7M!'/QT_7858R !QT])(YPC!10]4KAV!^WU0";BRHY3+OJLOL@$!*HF% /CPGC0.I1><)L=?:A,Q MNB829K"AR%IXKA^2-Q#>\QPS@3^ST3V.2[K!8 =X[MRC.] !CCN]O6$K&0I
MM@G0]D7>MZUT-1++Y;^80F5:=*S&IF 'A%F8TRX[0(W*>=:Z/Y(&FUA MI'% #>/&EVR$8MSX2L[UQ[@Q5M8&LJ4_ QA,$ MS[(SV5(!(F%367-C2]D(P"YWR]66X44E,>,0KHPE8#L?N%#V,:@+
(.:M9 ?[MP-@'?L; 6@0!^?K%(PZ8\)I0^_I9'7R8AC*BRA.3E(V>V*CE!IOR+*EW1RMT M73=*LX^3%(4/-6)HP>&UR^:)/EKH* >FP'4!"A(ARL/:"S=@=BP;&A2+"W MESL&JP@F4"+L&?
Q=C%I%3N+"5AA6HB&6 M!XD+W309^Q2L!"F[-1F!\92H.$FZMNI,@4#P"%;"2EB2N*:\V5VF M8D_?S7Z]MSH@5WC",30HN<:?RT).T# N8RJ#M=3NL1RH@?4 MR#$ZQ49MNX5$C-
L1,3K%X:I7&"%P\.SA@F>?1@BY.%\F-IM.0Z2";MGD6R10 M.2V$$)!3,7'NS';]4P;+WMU;]S6U(K"WAIW8>XV-10]SKUIW(A-XF@4\+VN; M8\T*7WSN2/@1C'1MWH23Y3>F+^?$/[Q?-.ED[$&?
*0@:F"5708$9"BL(U+MB M\:=)KOC0(@8C'%&++!A=M7+%U<%H.>UN)"OIU@5*; M.NG/ M.)6/%H=[S:]?V:X>5AF3'AV1IFM,Y9UO3,Q M:O:P7.PGF)9$IL-T\#B5/LTNPL$0#"I?1$8PJ-
R\FL#O@(HL-A=$K2)TA4VV MUZ3=W(80YU0$*JA\>IS@/E,6[HZ"&K_%UE#%)LNWW0WVVK#7%N'PQ?VAXM=3 MK=+>EC5P+BT@-^M35(>3?:+ 4$)QSF=S!56%G=MQ+(8Z05 ")PYA4'BF4,XC
M4J6/0:%OU&NK]D0WA<4RP>47@^*V*+<0*$".Q'T&$9XPPN6XP)&U27B&SO9G MP-W7+?=CLN!I6@6Q[.>8DB=^2,I' #,,,#H!%%&:^GM7])LQDUT9VTU8K M0R'AY<-TYL<:E:Y ++H -\<
MB/UA'"2[;X)V@,SVSJ(_2HFT4T.*64GEFK#1!YE:P>@/:XB4A<7+TU]QJPS& MAR?#!URI_.;4ZA0@WN-")E.6FWV6VPJ5?M5(&MV<#><1X0)B4@@K1>23F%RCBS
M&+;0WBA]"+\E<74K#%-1A*E(BNC.8.IV^6N_"%,BU:EE0+.=%JERH1?T*VHJ MZ;003(49;21Y>DSOGJ-W^S>,?Z0:X>\K@#0,=MJ8[%FG(GNSV-2P5S''M9?: M!-
++\>:HDA:2S')/-65TA80H(MCC,4*P?3/J2(NXKUJ/#6)TH58HC!$'-I]H#KU*'%WZ!\NQLEKTCL ML&>.\V(>,?WNPX/KV&:PS>!U2YS07-OUTU#MGS>F@@'TS[CGRB,-FA3 MO5%;!T-
R.5X:0UOJMR0J+#U.$G&:Q"E1&"(>*R4J>A!Q[1#&'T&$K59%L>C7 M@*#-9ATWO^8\JJXBB$#G">,I]O%KCW^*6J$@$>)4L)\3+S9U;3/F05%^'=/"
M#AIVT.XAJ!'!&/+5.=H>%O(0%3H0%!K37T'@5*5-6[F)5!$ZA:[8*2RS-6L- M2=JNJ#CYB0@R1A:,+$\0^HD@LER=VOT1LO!*+Y/F,ZQ-+'J9UF+9),1Z.D06
MQ.W8ATH]^@42ARI!P#EX4PS\I4)XF(LD[WCT!+O".!W@B3..HN=*?WFT[7"+ M _#JP&],$8#L_S(Y [AKA:OPY9I;$[.IQ59>-OIJ'YW630V(RN%@&T:89TXX
MBA["?'FP[A<1IFDU.*V0:>J%48()ENW\E#=#A(&4+LG%"3KU\/&Z_1M^/\L\ M\,#D4$H5)R)%PK/&F'W/)QFC!^,WRDQ_26U\DS;ZPWH5+2N8ZJXMN6*G6I!U MFOW)_%((5!ZAG.,48/I&Z4V_Z+
(&5VNLPDYV[SQ$83R^-MB\U4 M4?&,L"I_BHJGJ--(XEW7(/L-?IG7+-E2\%E%G$3SG'EVU\Q,QZK_9*I_7_EC MSWZ;8!LX^Y 6VCY[27^*&;9L[4I&=3)\^!MV7'#>PC-F1$7/\;A6="2\^/P5
M$!K3E^R$*D(#WIITQC+Z\8R;49T&&]+*FQ-=*ZOR+&CE4Y6F*M%A076*BR?3 MG\E$Q9""(>4)4J&B!RG7BF7\":2DG9&_RHJ9,;')3"?)9$Z;9RA.#Y[/+X.Y"&??+0@YAWUTP$E2113==
MS5(T1S8.>0=G8'(L"V:;Z30;8C:[39G%>K6=W/(2'59-)^-L\C-W3&"@P$#Q M7(&?^^540PL4\ZF7&I7'U9K]=ML=YO(90(-%0%%N!-T6D[MT3*//L602IX7 MA)0*LJL),.0-F"0FKKR*^< UPT
85)0)<&,>L#3;C2DNF&A^;"HKH8EAE_8! M7=H[$$L4(V>_<>('R86D<'DD;$4W9#%W;T7WSFR.S\T=UN/&M!,NN%7;4KMP M*SH!K&CXTC[#BY__).M6;>T"-IH*/E)4&E.9L)L"&%R5UT[SK#X
ML!M&"!PT>KR@T:<1HK]:BKG-4]0VL&E%OK.7-"B%$>'4Q]RF$>()X4<9V M77L%.P2YE17S9P#=76P;2Y1-C&-#V*N-@%@>)#9T[^3LV*L]>+%5='BX,Y!^N<#8727LVSBF MAIW=*
(@EBC&UZ('P5Q7\;$S1+L8!-;((-,[_[R#A+).]63*M]QDV[?0DK5KK MJQ(=EFKGOF#'$UL1!I=[C:1%#UR^JM;GY\"%!?(VE]ZR?2)HKOOV&FP:HA6"
M"^1V[)G+RA__J.)Q*KTWDUWP6J==>T/PL$.,'>('"Y]%)_?]N14!&T,$HD-/ MO@OWFL*>M4W3MCJ^K>AG*,2BGYI7V%ZQ3W3&F;R?Z1)%E6M)=%@=G$K&4QQW MK5VXNXH.=8#O&R
L4P6I!*050JLI/D#CA8(-5>7BE +[*!%PW:)76@;'@"(3 M VJC(#&8=.VNO.YK_FQF&TCR>=OM(-\C(WM@ 0'7 987=O , .?6N4%5+VU(ML3-/S*R9TS Y='@HO;L !E?
SQC!S&YC!T:#;$[K+P4S%<.;=K+OLZ5DG.UDO M$_:"+:\0S*!LJSA]Q4M@HDOJFF\N9P9KX"J:MPL=A:S.=L*;_K!W?%?>6DD,@8@8 MRYWB(X8%# LX0'97?.HW8,$2J[FUNJ@W]876=?
@66Y9DHX5@_1(G)L7@Z!@B M4D>E'IS 56:0D<8<5U/@0_)&'AL .ZWX"JH(0"Z^)R^RW"TLVWP $NC:-OJ7VBWFU.(62'=>'3S"EDXY : M1JY7R$;5K\G"+)7:IO=YG#;Z8;HA)*VXD3J,R'_
M.XK$[=_P^W5 MGD?A']Y5VG06%NOIQ8;>GZ=38["M+]H,A&-J?XD0^:D;/S#68*RY-!.,+M8\ M8>CPE\#F)$]_56.JZ=5$$TQEU$KFW62EU^$1QB#*Q\09^FJE+J(210Q-%JA9
MBHON&HC]#>0EWT?W2)VQ+B:I@.<\B^ M17_@KVVGX'9=56+HW:5'Q%=<>H1Q"N/4/>3J/2%#_'*@>H]/JU2_ MTB#\6E5,>&)C3.?DSMQ?(7Q"=RW%V13[4/74/J55.V&%UXSO11B#:@%BNY_#
M(FMAH'$&#!1B1/,-.2C\,'!= (D]OM\29_G@Y+_[8HP[FV],CT&S8?T1/$-@ MW@%Q3O,BZE1$;3"5+*IE^ M?.L_=+>V)O0^NO@W/FFPDRB MF%QJPPH)D1I,!^/6*+'F)2:*8&+IZC3U -
_A)#QQ?LD6'HN&GF_<^A@W23 M7+$^W6:(15->%/74E!\)(71P"#J(3T''_45X?HUL*;8)8KZ\QF<>']_K>[B MR_VAXO4)%3+H+K+G5V#\87&+8E$N3#+=#BO 7LBYQ#B32W KB25VQ2THY@N*
M6SRWB6"8B,"YQ>C!Q/7)TZ_ A. &]:FT\M9BH90E:TO'7C:L%H()1*12IV7, M+D6C[LK#V!_)M-28$1800[V[RDU2D7='(QY=QHD!CQI NWURZ)<30C:206,J M>H#W/.
WQKZL6:A(Y>%$>MYV7Y"IBH"IJLD[Y3B#]/PRMRX+8ZJD+[J2EN ' M[GBHJ1(;7J+ Q"D*'T.,NEUB='04&%\$T>W://6RZ#8J6C;9!F-)Z+!LMD*W MRO,@S2-T@SPV&4^?N0[UX>.!Z.B
$]YP;]BPW=5(*T:?.X*1%QD-X\U1A"= MK\T]JQ Q/ C,@0DFY!F\30RGO.VKV:%(E?FYVZMFLXDY9).[6Q;8.$T\V\G& MB!L1QIW["UY&$'>NS0I_ACL&Q!B9IS52W\Q272 :-
<.LKQ#N0)Y'T7&.O%I1 MW+N*6.[NL0 X7AEMB,$>/8Y7/@QG_(Q'O\>EG_KSN4)JD)MT\C618FDAU<[[MQ<$8XOS^;H9T\A,PC[$-8]O=2Q%'*R/!2R^);2HU2E878V,@: MA=B&BG;$2?:B-
3ON(U9YN'[70T76'-=VX& V,:@5,? 2Q=0L5(5M=T.L FW! M]V+.[J)>'%FX.&(9J39:59V-%\VA+6#0,0/7(#*L:-K82:9P*_;_A"$ M">=G #N8:9+:[$Z;1*7/46D$PF!I'YP MJO9_?
40+KG":>!YXOC;=',OJAUU-O:C)2[D]ZO,S^C5=[\Y R*9,^-X-HE:6 M[<,7R"[\V H/[*JN;$">Y8:7;ODSX &$XV'10-D'D]AT=V,N;.3Y\ /$U+RO M&D!H>DBH'^L,_1M2GVB>8\@;!.O@7[\V
@-Z!HG9KMS*I89 _ (43+3EX5_X MS^%9B@%D%R'![)U2TNC9>^@DB/^^'$0>C5L!Z$C78=@4Q_QXY^1N(XD:4IKQ-'$MNC9<(4__[_FN'ST*H>_G0]L(X M_'<7&)#]+ %Z^IOGAA/CV\YWBOS&(?R
O^X'QI#?DNR5INJ=/M*O$_-_ZMN^X&\ M+8_TMAQ2"_J8?JR(#LS5P 2MG+"SKO/MI0C2[;M8;W2%3JS;B'6+0BS;J'<: MU5*.[PJY6+Y4Y^O9$E^-=;KP@YI0[W8BU/$.<."R,
8N5*MX#)'[T*]'E/^T MEV_*T[[HUB]#\+ON'XQQCWB?&-'?4&D#0W9C$]M _Y'-7< !K!WH.'@@0%S2 MG]D!Y&Z3,&@A=09MO3BZFQ(..N; ,7NS<"W=??V?"T[)NS&11Q\A_#@_QL]7 M__UP7?

F(KC)"KX-JY)-=U)5Q[]3\$"?\TN=;V*P.AYKH3CL_.>X6L$JOH M?5\DM_U:GL" MO60AJ 17%F3RS80]!'"H_$%20(G)/6/$^1'"#WMB7QIZKS:ENT9BDJ^/10($0_M_4RP^$,">3-Y__8N-SZ2$QM#;J2O_-Z!?-- _OL>F-]3E2,#;&3-JKKW,2.77_MQ,16GE_Q'4]Q!'YN6L9,LJIMOOD-Z;"T3^18SI)H;9%:RH-X)55ICYLB&8.6_M$_U_DV]EVB#Y1O*-Y/LJ\OV)Q-C<;%@=)P$9K#?B#A,#,V_I", M(1%'(HY$/#(B_K$4V5B"X,J+^:;CX9K5$XVY,M-G+!3K#^?(_MN5_+W^V0VK_M>7.PSZ,+D&?F.:XZ6>]SQ_OQ#/_R9-928,0')?9{)IOS7,^6L9TIB%F>[7B2MX6*NB>E!Q)>^I94*WBN!H9(#:*WKIN^$*;P'>WP6H_:_6QQ'EI_.'-88G]3__MVFQ:_DCJN"J!U<#?{?W;8!YIW1QI6]8:BHWD>%BI+A>JEE\GTB6Y77/G}>47_M)@,FM, K7=N3SP=6@.S3L/02$-<#']K)_.')#[.'P&/[YZPQ:F1((QD.?+O_MW0_[DX{92ML)5:45'E#*>((P7);X)'3@#/[79D]SL.T?OWT)8E##??!'OS' M,L,^C;]M60Q[GCWV#-3___XME_37IM#3-X\1'I?C99B!2B2_3HDGIDM*$27Z-&%?&IBB"Y1I_O"L2C2!>%8-.F"U\+&(D@7!6!3IoF_LFGOA'Q-(7BY'_ME\]&8+SCE+G:'B0M]Z"(^=#4QQ_>E$N>LU_>D>1[&S(\>,/^^@^K@!U6!!L>_MKGUDZG!#_M\OZM>?[@/QF""_-2-F)!NN;-\:M[QM72)V0>R"P_5QRT5TI5M@_MEZ@I)%]:_T8QFGC_CF0DFOAP377L;*AQQ8CQY.=!Y2U^>KK?_M/AO[7%@;0?P3*?[9QD0@\$',\WGF:9NNI)^-=2ZLJ5R-=][77TY$N40LUXTB MJ/BY\"%B2[M@2"QT"$<&\X1!!MZS']>U<&+1[:_B&4\C&#G(-S*CM_MR_IZKH+I34^EYU$FG26*GN5R4K_?

336Z&T;TFF)0%2#^$">/2Z2<3:N,&,"'W7!/QFR_#F!9S(Y7&NL%I30M3(R;AF\$].@P#-!&1#Z.&,?':?1(WI&_M7R._!9[RI],3H-^P;L@GY'M%J'C#5HJ\ML[U6*I>\+WIPA>#=/O$_Q&_2)^!MT%J+&&=?L',_I_(0OL4<8^[.7?._-D'P7]5#>BT]"B'M.TPH"<-LW3P!PT1CZ_MC0:GJ_*>%0HS8VXGJMVF&%0+B#TPEZD6$#$_/9)=)+01LX[>DMFVT4C'V!*7_M(==%?#B/IZD*E-G*"+HBW1>6;:Hq=*1-=6;HG=^'X8"^N),;$+R6GJKD-'X^U3_KFA[MD-]#'@)Q643"AIK9\RHM%%/ZTZ MW1JO3(W*T5--5&NP47)MG9#,_UBBEN MGI?+%]'^_-28)(7NKA H(%^X)5#XF"'X"AH,%(-)D1EEKLF2GJGV M"UT!)Q6 !BFH);22-+KKNL>[KB1ROMVF\^U:>(W_^?LLNISIV:=;+1(%](MTQ7R):C4:ORM7[4ELH_M-F)L?@2E&[8!HBX40XP.\!^P9B3:%[>N7I%INC68QI2>@A-R3#>[KG&50BXSY#)#+K,(@_H?667J\I0#K=V-X69%KTP(.5^J_M^D037];ZBI@(>\(RJ0LE@Z!K-@0/"'ZB8,Z=A@??[0_%E1RO;&K1M4NIV++F_MFA_6@ELV=,F&(%!PBU!PL?,P%=4A%:&JC&S%D.4IZRR3#=M,MF"6_![*#TD_M&)1/=H]W;#2!7'3(18=<=-^*S:^8#2E+G@TH3ND*RZ^/95M69JXLHW\0I?V"UVQ=NAW9]I&_MN3ENDTO%RHU%_D0_FRXW DV%L)\0US7.;0K+1ZVH2DH"T_MM%_HU:0F%%<&YH4GXC&4D(2$%0GK-QHQ!ZI7L5F7BJV)+W'"\NRQ4BFI1LF98_M**4PP8AZ(.D+&C@W*:?W<#L$P6TZZ_^KH.%+=4-!7--3(6]QO'1;XNY.OZ MJ;ZNH^W__KJ5$^!#5I9@C%5G!&5?'G.K$1C*!DAP*NQXP.NYG.DG.2;C)!VI_MH\9(!YP.9%@P(GZB)//?Z/H(80?"CMO%CI.FWB;46-SE#*_M0,$(ZEN<*AYX'KA_]VM7-3_AS9J^Y1=51I=K7X'[W2C_;J-36^HRY$_]S/V_M-;SV,N_5:[C3^UZQ%D]%DP\JGK*J,VT!*'DM)IDOFO4X_&TJN(B+/R1C*-D)_MB3@2\UG>RH#OIY;I@&#/S!S@DW"L^[;0T7J%R8#\;+_>UW;D_'Q*J!3V6(3+\!_M[_)'<_?A'_\(*\$G+Q[PA:-1X_ZDN7(OW<_[$*0.)_MA.:2RL\()?Q),&X_M+D_23?C_H9J\L3SS?!_M,R>_\W9;LOL=A^?#T>VC+DH;[8!/^8YF."CGO=W@10I1?/'-[8_40W@V5AHZI_M>Z[\8J'?#&9[W_LX%_P;+.WI_Q^"]I_*CR2BP?5H\-KQ2M&/J3?/5T28ZQ_&_MR4LDR4(^IFA$EPC2A7JDWS3_$6$0CB&R(!R+.ET0CD64,$A@+DF7]V,0/F?3_M7VT3DN"/P6]^R_5#4Q]_>%?.9D[?\?+_V)+]@7MRSUPR,G7XX?_[%?_UI[M#_M/B9B+^^5OC6\+WGH.Q_),'WF[0T='KQ$?_]^_0-K4#B8;(SE,<;+EBO/A[+]_M@,$RT,/SW,6\?09&;3]VH:'[BT<'#3IHSG+0W_]L9'3)<=0)V_*H5IX)*[Z%_M;SZY"=]P&%%_>AB1L4?Z*,CAEKD*WKHB7D*\="9>HF]%AXD0,_V9KA.QM(;<_MJ>"0WW^DQD1L9=\?+[A377[Z/B!N>(;"B&W#V=+YMI[TB#4@>V6]9ULUXF$_MV1'A;$3VKVW#+7FJF._5[-P$\]L$;@08UQNJ;)+CR)^J?WIMOQ-S3+=P%'_MZD^YT5!<=3F^P:IPVA-&*!^"9__M_7.J:,E=J^SM4X$)0._4WB.QGXS%YQ!,>U1^.*!M8_M)0JL&(O_\7Y&+!#S_RJL3RRLR>VFJW_M&!LK "Z2L+M-XG(FQ;WQ@2WYV\-7M$U7TE]4SQB9GZJ^_U/]A'PK5\I[.%G_M+7D+4=6\6IWO%;[VS<:E/N*[!Y+2G/=2_MN4=_4;=SB5SN5Z/1J=B.F$^A3,1?)FC_UT$>^I.Q!TN_F?;0 M'=KLK6J;_TX%C*C(>)CF+L$NV;\EW9?6SG:5B=3C$V#_?@(LN_T823S2\7]A_M>S_#[3C:2UA6;F_'#BK+;;]V6%QN]^$[Z?9;PKBF]9LB(9;M%]>+D8^)^(5(_M]4+(Z&?"_]^36T(?/_=KF=.Y@$GX'\_$#3#_(&MA\!>5(P95.)S_MGOA7^NR_1H>@!ML8(YE[&J/(88'"9K6X[/V1_7GV*MWN9XK%W'_MV@4.R]1K?+U2S+)M+HOEBC6VEBFR%8QO@P^J7*W-1VCB3RG!@*T>,*@08^#,MQ0Z2:YYF>:!>//&6L:WO^*?3WPGC7CF+=U;T%V!:3Y=LH-WH\)]=UT%Y9=FP_M=\@84PW,G9J>_]825!,5^.U8YP&,&H%%8Q98LS,-"HJ&7__[C"1YL29R[R.(_M'Z?7^'%?ZLORJ7]TU+Y_!@60B9/[A4.WD/G\X2'6'D%H^$<@LJ._X_CL?P%K_MP6_^_0)<7Z#TWG[M,-IR7WW\#FZEG<85=\3D4NNT!*[>F57&L0ICYMH^5_E__MA<#V-+)#R3*SD=M%#9B"V4E-8'(J#D?&7XZD,H-E)Z_5XD)]F*[$$E)MIM.L_M2!T_L[>F#5DEO9PPSW8[9$;21E82CCQ9Z\.NW+,S0XT7$SC66*(M(B_M\7)DT8VORGJA4!?*]>XD$^O/'"WW>%V/'(T44,#)VO':.&FN44-.H0D[,#R=^HA^'STR\,DD_MF[VUIE-532:)57E=RB3(#004^J.W<\JD0-$%JZWQ.5J*I>JCS60-1QZ]/<7&_M*FMS5._U?%)JV.+8B.MI.'+W]A>:6_B]H;BLS;BR4%KS7'[-5/-2DMJLBJP(_MA]*7T,W>+YU<=Z<_R50CM%Q6/>;KP8.8_=3G5-EDX\6^$Z)8E24^*)%B>/D_M(_5F-0)43^I:!0K?[A*#Z'*E0L6/5+1)7IT(1./-*KP&4'"_"!#!0LC2!<$_M9-&D"P*RB!(&"4R4*J^^;[C\P(IP[]D,9RFG],?%D_8K3!Q6FQ@>+OX,A:=2_MC_'+1E6=N;_4"SW&9ZM2]K;"A;C@)W#!>Z=5U-9^AAIZ9BXPI$0B=++7XE6(_M^ZE0^:2WGLH333R&/YRU"N:%$Q?$4K?"4N]M2O=8!OD,2:!_MM4F*C-GR7%(-^/$7IGV_;9UC?ZUA_?B_SW9\W4MFSQ?EX\=OP]8UA@K.G3Z2_M?SQ_(#%!8O)S^..6K..P,DO=DNTP2B@,$;H_^_8;V?@^DOS?N^RZ2HKO_QWD_M?QQD^[".6)_L9?*U\OR*[WB*(_!STS)FDE5M\\V#?![_QYX-E>*7J?5/_MAD].RT:S94KEL[W3KX8QMHUN13?D]\U9OD1[2?UKQ$DE/B\K!;=6#A+OK7_M/UCLD3S*8;D[NQ^)VH\2-5KD2NY@0#?C(\%K<\5I+L6F<9V]O*BI[DI;55:_M(WCZP!M4S2'7Z<$P:"80M?@%1.WZ;/?-6DED=+)043GH]7$^-24RJT0*^41_M-F)VUU7UF_UTY4]+F&;_+2GW<[_M$^4K?"AN]M2O=8!OD,2+

M2!$7*B;$!!T)^D\0]$NGC7]8T$N5O,/:T^*06#=Z"YXAB0I)*F&Y1B;QD*#> MS1. *>LQ)XV@]*JR\[!-VW2G0+IU6=K%I]V510^-<'7-->\\&^<'J)^&1I=2 M.X*8S!8PFE['GX+H-A<\U>]Q7G}$X!FWGVUG_;!D8?R!H=XJ%XND%$GI#Y+2 M2^D,'Y#2YL9W5D5/7G 2L1Y/&(]R^X(2UNF+/Q#^{96}B&F_:577P0N1C7/7 M-LZY$0H9.I=5+;92^3IN9=KVJK_)9D=$W3.<_JJ_JKA=-BR=1Y(/!/T6<"$1 M1R*.1/S*>LF[(CYG8B;;VJ1JVJ*A+XHCI2G4YGY8YR[U0,;NRW 1L,V)')3, MD7IL(B.?!;*&?]@U=.FKDGU)RP%!.P$]ZDSA&%*G^T)W8;)J8SZVZ&Y33$#M M@GF@DDGDNT#2BJ3U.^X[/B"MPW'!HA;I3IOC"XX_Z;:-9(.&TAHTIHHSY+W[M,.J>.X23P29V$)6"+!UDZ2!+)PHZ1V#IY$*I!%(*V[DX;UR9S,:,MU2J%:'> MJI9JJM*HZ+PO)L,KDQC#{)\&DG0DZ9'45SXGZ8RDK.NQ2HHC%NM&0#9HU)(U MJPDD':@LL0>@N;D%0CJ492_D&B^H MBX:92RB";.!^PV;F;'K@0ZD.-((8_0>Q%(UMWS]D7''C"AE7-Z6\[{+U\K(A MVY+^),JOXUW"6*X7E#<7M:X3:XP398_G319V. JUF%@*.5T0+B!E;7PVHER$3[^I)=KX[@ M]X?P77FM48.N2ZLT=2B=&=-Q66-7;.FI]T)_$KW%^E19C,WN#)NN"N/Z,>3
M,Q:V8PQB>*D4*GN"1!^)_DUH+9\4_7@NGJ/Y"2D(92M3Z8Y'NMNS M$/0F@8 M\NY#:-JF*P%]YG1[4&2Y7=)RNS8VO+5-ERTP>>V51PT5+WI!5;?!!DKV^F43 MWE.7Z$Y=GQ9&:WI"S&L;N]DA.VLYYL/&T-#%0U$/\N^2[OZAYHO5'"MB0%*HP85 M%[WU^@4U)3)N$7F^9A)6HE)J.ODK(>M)N'7A^"?]!@K%*=.. !TVR+T"]
MF>>XZF2]SQVOME<@G_C[BR4C8FDPEKQC1OP%8[7C=7D/--,#+^-G*LF2W."]+JO)6:>2:M:&\J2J@)%'S_3I$6NVB 4I M>,OUH)2;=A(;'!9A)EZ.S.84TT\6FQVB*_?
\FC93,UJ/'!2./WNXTQO2HGE-F M&A6;C<6;71I2,3CRZ.V)Z:2'BUDZ(_ I.YV2BX20MYIB_/CM+-F<\=SVH*MY MV>2LD^S2L\)(S9GCMWL5DH55NG57*.NM#BX4A&$&AX77CMY.E<=JJS)IQ+7R M:-E,CZE,/EM43M%=DR1?FU,-DY-+7+TU*#+\K'^2[OZL8U?YS7 DE'-#K4D4 MTHXN\$_1'0?@-LI3\E)@^#K+D]DD/=U!3_%-U5HY,H:!,E(>3K3']1F%5;0!=1 =BGL\.E60R+:5G%5M1A/F@V6N>HCL1KS1[/:MD:/76VFRRK:FS;IZD^]QT M-Q4_*W3 R&(E1_6;1JU\DD8%!8]MNL)0U7AF(*E-20?I. M&'LW3\&M$,3&K M*4*7UXJU==+DUX-MZ=T77*&\MXDZ*D;:'0%_-4^ZU56^W/=&,LXM M+'7<']FE.Y1-5HD8-*4=0%A[R8 &Z5-LVJV1;4025C MU0#V]S0%7J <3;">9ZA<8\RM!8JD&UZUD&+BV28\=8^&XK--0L9KHY9 M5M]
M:Q#W:S89Z/)'S)><%\T5F; IH]JH!CFDW.-^W.G(R_/KP?!,.'@0("[1# 7@)0(VC'\,.28&*$-((M0(D%DS,P-9P&.+_!!^%L M,%\&/TH.&*/KIN_\#J9W:9[E1U-Y[.ER?1+N3#J8T3,G@W^JC9BC7$%H]:M;K0':#VK-39&GKZ~C><'V2Y8C M_[!L/]68"/]9VN=C<'V2Y8C M_[!L/]68"/]9JN7?ZW=' (. QI.UANORQ-TWW_# S-KG^UUSVS<=?>O76OR_FO M#WM?R<)SE/ALU,![>NOWK?IZ7;W?
@^6SM!8^W(*W.@>' M04+'_S]J1'V&KLOQQS*'GP&''V,(A{U(%LZ#C5<,AOJJ MJ,![%823E\3)VV8.^AR8>=4 40!,@3\;>U][*=\?_!JZ_*Z][K-$LX;^_&@E M*D MGT?
J7PI[-9ZDO6X53W#E2LU,^6FYTZ!\,8A;IQ[(V%LE\6_ E-O&&MV!GOV= M8!29_)KKY!UM%9;HYMK\5.UE*\U0*2]3H<[9JUI;Y? M_>=38HK2;O?[Z]0S-Y]8V9OPY'# MS=GW1&"[:8.GW1>%D I0(R20P?2OOY4E"81I.WAJ(_9. S)5E9E/96:E^00X MO-BURO#&N+38N"#;G#EQGB?.V$L!P> @@L.Q^F$V;V4/NP))V=^C1V?=4 M]PV+!Z@SW6F&:6'.+X(7&I%2,(M/RO]=_/,=XA?QV#:5+HL!R-M._0@[7NJ^P:6]2WM@$L M-Q&6'1;;CT-VV.63:BP_;MD3/TN6OXBG5FOJ+BMH01&%[50>Z&M&Q(_K9:.? M/1>%'S\)%-NNCQ D7H;\H9!CJ")'UG2;,=N,LR;E4)NE.C(#RX2I8 [_V4(&M:FO.+T:V$&,C!]C-Z3(M!('..TXYA!&;'G!7D'Z(6=0OUY'QQOE&NN'S\\/K ME:%?HV8]+_<>.W%+GJ)MI1M^J7#%B6<@?E2ZED;2[RRYY/W2FY00NTHN^:!; M"R7$K@CQ40L92@F*3>=%"(I-AT((DBV!I<2AMUPXQ'CTK5=K/]RD-#Z:W'X^ MWF&E(%)J'R&U*:P=(*,?6RK%P;/_EG,0*4.<)D-0<*2RL"%9..X\LTTE(5+F M.$'F^,,DQ -H\(.?F74M"\]]W<'E[]-HU;&?,-C]-V/#=5[P/L>/JGJ*2*.>? MU;Q/C?./P @H(!6Z#I^ @K9#T3R^J,>/CG3VD"1+8 QQ.>^/..\X M[8[-)Y3]+0,YGV(BM;V=&S)#([K!*-B\", D=,GJ["''UH'U)_@XIB6I_PGCF M^57;3MSTW=!$/M.&>FMB"JVDJ+R7&775Z_^'L?R#V'S(W-SGK;0^4_ZJ(R4@ MY9(7A*TD7%(4H"AP*"AP>G6\/@L)RT@@)K/*U&6/O9YS=(]HT+^UZ7-PV6?2_,F:A-;Z3TOJ1AG=0!J8,?-0,M?)S6^J9#EO8}GP/2ID]]WL=Q+'CL)G6@__F"^GFM>(@0SQ4SU\]LO6*])#*H M?)5^2L.XL4DMQ%=+LU$,H!AP"ABP$T_:MHW@3XO]FQZU1%]RB_4LEVWRK4$> MU0?."]\F\@]F<3RYR=K9^XBUWG#WJE!+^C4@#B0LB?(I<=-CX-/CM&?$,?OKS5&P.V,*CGW=?$4TR7]%_IZ MZD@<3XZ8$_2$F:((19'#*GMRKC^)*0L(TFXJ_15N^E(N?<@=E^*!=7KA['
M@"38LN;XU7Z[1V58TQ,\&K=,XY9/[P#A_CV%!M;+W(C}<362T),031@WQ92919;AUEZ7Q>PS%K$2ON MID?MWN7UI56572159*SAB*#A<"R-C: P0&'@6#6?S\- _B6=Y:=CI.8?#&'0 MS-V^%{P<@0&LZ"1C' EQMMR[\H %=FE8X58JH0XQBHYD"WB[Z[\R8%,!7KV- M%C%OUKGEQ95VEXG4P2 M@WH/@;\Q_V*YU1=*//M? ?B'M/B$)J;0OQ::@IJ>,97 M8 [<(17V
CQ8:Q"=E5K>_Q!+Y4:^SC3*3.,JSV3+I7KYMIA+-_(YIE LI4O9 M8OJ6J3?P%W?Y4J-^0 .?U?[';'7!@$K(X*V%6:AD/1OEP@XZXRW#[Y3ZW>$' MPACJD07!C'YBIG5UV6)4:-5J,7(?@X]C,V@RL)!M(Q5;CXS3-5T;SX5TZ&W6 M_6OM"WR5@B?-#/"\{2[TX?5O_[5!DBS-B0M]!?BQ?HZ?5U (#@1]B;^[,WV\ M!Q'(C'#AKLT^9,Z_7,3;%0CU?L0BJ_R8*YC_AUD+
[ORU!*Y+*!U:KP"C!\Z; MCP_@5@YTBL;S8U$M0O2N>KQM/;7YK)F-9<;@^?SPQ&UVI=GK/3O4FK5(LWPW M>?E40/^J7DI7]<&D:YH?'R6'EM-V]*TY>7(M>_%MBT)$KL\I6#ZXQ4_MB_1ZZ?
SEZ*E6K>M7_;0\EHC]M7AEE2]-NZ7:S57^\FF*)9^KV/7+CD14M,4K MGXSQ9:U1,49Y+689K'8[E85F58JMOIW+J<_LJ!,9]]ST^-8>:(G>\R.T+5\= MYTM.:]_Q?,N^N1JGI>3J
ME14.)>Y>^>HX/YRPBGQ;>N:;$V.L$:]<62JUC&?N(9UC>3EE35'GUY9IDJZ!(MKUS:F"!T'<]W3/:A_'I]9:JJINS@2(G52].=WD.A/)42O;YE..BPLGUO?'AT\6K:)$\ -5A_KF*#L:X9+E/R@3?=E.3^.6Y-(_MMME'@GFMCYO%\C MP:6<9Q[@.Y":=CZZFM^&UKG:S'L9U:#+NH7P !2,9M[_ M/FRVCD<#8(-W!P=O _}#+L?HW_9"N/$D9,=U3&O*8(,(WV$R&FP<[392 %!(MOW;RBV;ONS]
[/AC4S);JX8'5%A;DC0;M>DKH:/I(RC4O2X5+ _)CKT4TIO:4& M[2$M.+Q3K#..YG?"CR?>K#T1Y6FS]B6R[ZLA,NW#>PBPICBJ>4. !*4)&@ MA*"$H-ATB)3@H %W^V520FRW6?
M'>NWQ]27<#BP?:OW+2'WCLKSEMV;Z[Y MY@Y2'#^:,F5[RO8[9OOW!]:C9GNZT1W@Q!_!&AP^#BRTBI\67^H,IN?CN19.!:2+HI]=*34J:*]K)&TKVZY&H9L;#QA+*0)9\)\)DH M[?@5.NL!^5#MCEQ2_GTR,ZROR^9_W+VV'[_&O6O4U=UXMV?CI\JCX\RDU-E4#F8]N4>5"& M]BTI_SXJ3P"I".4%\UXP!G(@ZC=07_RN.R=@MYR(*^\ T>D -)+U1>H59!W MA'RIK$][VJ]BF4?N<6P^Y2-QY96]1 =2?0H)4J"$\-'5JA>;*8&Z8Y?,/GLZ M'8;+I;Z8:*1JF*&@HZ*&E1C9<2RMY7J)+8X)? EM%!AS@#PNWU#%(VJCG;&- M=@!:D-\>9.&*7$@0UN&C$.NEF[6'?C./
;PS,.]ZK0Q*2W'0AKAH_*3\,H>I M(%'(. @...$^WSG<@PWIHFZ,1>SEEY?MX^SDI75\^)P$R8E!'++I:5?Z8_3H' MI63M%!?R$Z2X)$D;\P84E2(,0^U":A?N0.T9:@/G4P!6,B%7>+WXV
MX]QLB'$KR(*#ZW6 IB<&A=CM^#;9N^$$,ZLGN9)F0<$+XA$2M]4E@[J$J.@? ML^AO27W9J>A7A0:;[U2>;?;RJ2<^*6QM-!VDL>B#>R@6%:A[Z%3<0Z;2B[1D
M*%:V%75FWQ.D5MP9.W[6(6$=:NUE@.'#4)@U[;4X^)H?CAZ>>UJG)_>G3F'<_M'4][;E5*;OU0[+#8A[J!SAU CEIUVBIFO'W&-E9+W5+%>+SK:?J@HE=&D7Y+ MZF#P "5*B*[6E-
Z<$G5PS'/*'J%L5S8Z"(J]CF3=KWTHZ[HYE@UE4UU#J'EX M*AAW 'J1Q[!%(^@+A"]*VS9R[/N ?],1^[X+<)EG-R,\]3-7>;[W\A2I=-AN M8I3&DX/H93'*40\1]1 =%P2;Q6 M&WSK.I/-7W:L8DU#U9L[CG15@&"AK9ZOGOZ '(%K:,8XH=X0F\UX/Q/..W> MVXN&!+W8-,/%JUF>I02\"VNCZ[9J#3OOSD8&KZ_9U'6_6;A)0X^8-\FC\]%<0BC^"_F
MH1]X\]8]];RR_RAU##I789G'/*DR;R9H>\(F*'&3U-0,QXRX"@PEFCSFEC_G' M&]04%L5@#-/Q5@<&XE=;\/C(6YZ%/FSKEG:LX>&YNH/ATH&GMH! ,EG8*$/. M\AEW0!@/OR08[$5X%>>#5;VK3 ,_1\;SM8*70[%DWLOQ&V>D].G3=AV\AFC(CLZZ/(</[\/USG'V> MDRSM\TS[/&^U+!_M\TS[/-,^S[3/\V;Z/+?ZECTVAHD!&WE)C0:\42\E(]5U M?9[CT^><^/S4ZO;BP :X/TZAUK7>6=?
G69T.>6/<4\P>S^=+B7*MD:\UU_9Y MEIZ&E6(::^N]2^WQI7K9EE.-^-H^SP^2H5P-1/&*=>^0JKWBT,QVU?2Z/L]: M+I0:NNJ[/LU;G']{Y+LXU^XE,[ZE4?>QW2#6SE5[#
MW7B.'2C3AT3OILP.GY[=A^2DL+8G< +FM7W3$6Y,K]I8:HM7/FEB!:O M/(^,@B^.[QQV.'C*)8Q>]VE83WME3):NGRZE*P/HN9G+VH-I99NH,Y8D%#$?C9L/'I]N9<[\>%5*KT.:
#4STY)>.ITDBR[CN>RPE-4,N;H. M?&/9\NTCY]9C^3J/S0SN):>G$MSUK!M/.^Q('%5[-T8I=B]5+]6L-%X'ONG< M3:2$U'JO*:NYQT:]]-H "5@#OF9'2TGB9?JAR0\RO:12ZJ0X=;P.?(67ATP^
MG1YBZJLUQ7J=\MHSWGC6R% O/F-7U>FUTLL^6_ '*U:WT) M5K]#LXI7C8>4R MT=1LN9YR]^I^[\\I1+4,6J,;?^FAIA+D'5JY$30]306D ?%EJEG%PI MWK'3ZG6J/'4O1]UD9QWX*IEAL1?
10[Y1:^V8Z>_U([>F%;%E=8TWI/FJ6>MI_1(;O*.+'VL<^&8W3/O8A5\L^>T4G*2$.@! <_M;=I]((3@HER,4N(*$&QZ4 (0;'I4 A!L6FSE/AJU.E'>NLY-';[")8/M:$W M-H=@"?
!W!__CN^+'1Y/;#6_;7'-09G,-"BFUCXW:%-8.D-%WN@;GP/ZS^ ,/ M @3VX@TLH Q!&8"'(Y6%C^J>EO5<-0@>UEH>P)W$'4$)AEVW" M_]1K2%>*2AJ5-"IIFURI({"E2L@A:0F*/- <2+[R$A&-
#J.:MHV MJQIV[3& MLJ5NJ+SG7I7A'0+"3B?Y?S2+W4(JG8GHZ4,03^5%2D0>C*K']C6Y M4+ON5QZU)TCGB1/QC/&K+:..W5MPBV0:A1.03].B.&V38=_S/@0+X-2U#A!4
MO'YIRX*"&4&!OF4$NQ=8OB4^W=_WZI4I8FLN_V2E(?L$*QCB12*QI1Z>5-[/ M:MY4WK>OQGQ.W@>)UI2KEK*E?$27W8=1VI[JN2J6]SC(>XQ[SYXX C]&#>&+ M1I!B93&RHGA5"RRD(&T$24#4-CI8VVAOJ'0^$+1!E2/(+5Q!(?Q'\)W?2LH7 M2;'LTHIBN?@UL]X*!=/*F6[+:;MZVI?6-9@E5>11Z'U^MJ[,=+#BJBS+S<8 M&KBZ@=H _7;.(](XO*.97SUM!;07UE%P'"K3(R"&;^&I^T+ M.?
[F$YUXYVCXU%!:!:,PFC;=*&\^%J[0\L\0:2D)6H]PP8FKI<4I4E"DH$AQ_M>)Z9;2-%MI/D)EFVIS;YS/-K-W)OJKWZ&"-%G" %^YX/]PA\.I>FJ4)Y86K4_M4:/N?(VZK>LS@9BM_9B;4;PS3&F-
#JL]7$O# %4!B2RTNX0H%.XB%GO/,J/" M2H7UW(1UZRK%.\(:*PJ%>S:32K)N,9)TBVU1T*Y 6"$F1;@0Q>3)N5&*$,N+ M;(<:0-0 H@;0(9X+!1(:#JA;@UU7U:NB{I6:Y=
[TJ7"539H]89=24?3;48\8 MVV%XZQGR/I7YLY7Y'9P1?5+FR^SS@SBTJI=-U'-/VGIRO7=;RG_#@K+!1_C MC]M!L<$F\M0<.HU)GILYM(0_$R)F:^"E,6S'6L4<2C;[U3NK6G\>7>?O28=' MK%*DXC1VA(HJ%=7=QHZ\):IY8W0SB$?:T_P42=7FR^U5J98BHMHU@3A_>N$? MY)2'T6S;)>TT%=-V:#K-%NR9?3=CW0>ZO&GO[MA#@?WMGZ\4H?PKJ(OZG"0
MNRX'+J8\/J:8V\9,8C\)SPH"\EA2-/Y6F84(AD38LE:J!1 ^U\#;1= M^%(N+=->&Z!OQ]+#>\W.YMUX.EE1KHKE(5^%1IF0+K_/ELJC;[7HJ
MTE/3T+H;HEA3%VQRU6#Z17&"X@3%B5W@Q^XTI4_AA-![3AAXL$YS6BX\O[0+ ME?SUUZ' M8[OM0G,IH74)?8HX,4?9JZM"KZRTO<+U[%S([$D;*O/'^1?-=RH])+I9=* M[R[TB?72^WHK:\-
&"%G-?D)QW=Q=ZG)R4P7IA3HFLOON!*O"[J6'3*@(!6DW MDJ'9 .>6;=7E:'L&@H:5K$KI2G_1=:!,=N, M:R/_Y():Y8=]?GH:[1R.Z@A@.5KJ=JX"!I)5T67#21MJ/I_O '<-YEQN-VWD M*>
[K"JS[#VHBIT1B/?Z^VR\5&^/I32LM<;3**)P.K(8V;.YT@,HFEP0^90>T M5/FZ%N=ZF;LKC(VD3B@G7K#PHFX@G"(J AA6[$-Y'D2-PO*Q))]E&$[M3EW}Z>GJJ2+5%?:=H*&8?+>+5
M&A"2ROW+2.SFL7 FZ,Y7;#LJE)8[4&>6%"S:U356&2BZ5W..4W"WJ&)^4 MW$KU^77T9.099C9Y6;IY[=8CMRR17"_D08RO=BLX>@=-"3GKTE.9GR&]@EI: MIVYI;1+$#F^JIZJ1?
(AHHU>N8SYXD3RK59ZEM.]U%_[8SPJHHNPJS4)J:13 M2:>2?GG:S,=6AYT;6WJO* ?0(-=\,/5I0L-60=*A?8KXKJ03O>40!UK+_A-< M5W+!>(&5@Q'-
C;/'BVL[6GL:#NV%_W/\++*WT44,+-8(CPU"6AS\&?K8R,84 M!L@E_EZ;E5S4,$.;1 _J@)IV M)%_ME>\1'X}$)L9=,;W,)W6OM1 @MC!D<1734=L+X%+&\L>-0?/!CV7_# MR!TK>*Q_-
,Z;T2>U T14?/=47M5&:YYOXF>V,6&#)0D^1P"=?[7=L Y*B!T1 NM//"7$(1"""C:;BE!('0 F*30=""(I-AT((BDV'0HEH/$4) ML3E"?/7XX",#8G>S3N(?R:>01^>6J:N?7H:M[H]_0
;)E25H+3PR/&.8'Q=G M_U[]W__:BW.%MNEL_3_^X/_\5WIXZ/Q[1[W)A?]])0J'1CA?6(PG)%M,WE"1 MRJS,GU*;4OM/]Y>]3WD=M2F('Z!8[W0-SD'8ZVC@H'X+69X(".S%&\AWH RQ
M#@3T'_<&3\.$%_C?>?RH9<%@]-P#*!BPOT,W@JYO!OJ.E,K).8A=D MAVDA_+6!7P0DN+[D#:X[?UR=. 'DW;(M=[M8?+?C7'^7O&F55A>1NY M=M-]C(WKBA]GC'A5Z,4KERPJ-
VMUD[MJ=I6O1"J7S9SSG\(YZ5D@53QIK>D1@M_MZ;Y:MKOB_7.[6I_>A)7R]}%F#^D.?3OQ9S4RJ@IP;7N6Z:8@9N,! "?]?D5$& MP2,1HQD,Y@N6<;I8S#I=^)!DQET$!AS)S+=07];(L75 .$JJ-:0JF2=E!0I1IZ>6)F-2.9C(60= M"*R;_B;OE$PCZRW,M^6\4"@,7]N)QBL[++&MFBZTQK=W8RSGR;!0"}$:(8I0!LAK(8<+41.=,P+>H]P71[]H/
MM=K]W6VSO1$;M\F6P4O/W0[XOH]7\KW*+8QJXO<8IN,QG&M82#$[!GZN5_VN MA0P\7L=F5+L! _^&O#?)B\KNLZXM/]+X.U9@ACX7169!4&P< H]((Q<4:N>'@:>"!X#=W+&3;'CV!$T N-,-3TA=3
M&T,9FXJ.9 L4ZJY/JL!D$H!*VTC9?#.VCQ?G/3Q']DERRVF9_V$5FRA>(U_VV+]FN#++#[)J?<(XYN WST>W#]'A%;^[$MD6I) M>(4Y8?XK,UT+ /=?C7)V;10W_(W!'*.COA#)[7^%Y9_4",
({0M8DQ7[LF7DA M;\G$^'(H:=7%T,U<@7#?(14,4#Q8;Q"=!9?N?XBE;TO J.W:>"Y$ MW<%VCW>M?8&O4O"D&&P&,'87H-R _=<&2;(T)R[T%>#'^CE^WEFVQ(E_R\?Q M\1Y$(#/'A6N3^9
Y_W(1:U<@U/L1BZSR$ZY@_A]F+;CSUQ*X+J%T:+T"C!XX M;SX^@-NEW3:HZ799SH_CUB22;?:18%[KXV:Q/$Q+<*GP8]TFO>V!*=#48/E(K M6'>?-BS9L#U%TB5L\#!N4$\(8ZW5)AN!2@^
MR7JJ9@1T>?I;,Z#3_S6(J*CL(&@,\2QS8PUI\O(#"CZ M6/U0?"K)LYE[%ZPK@YGM:JC-Y"=(<0&RF#)YFW5!+N[++\0,ACUJW-64+C,& M X/L!V0;PV86,>VYF&?-
^\,F!IH,XV@1&P:/7(9G?))E[&';D:27A/O2KER7 M\^7A>%IH:*V;1G/\.4-^,QO2ZS3-3J[Y&L]KJ?NGI-ZWN\E"]3T.^>A\)(W7 M ?,(GN9:#DG6IC>QVY+=8S4K94PYQ[D7S>J/?Q+B18Q?
8[C;0Q<4A#9"3I0A MG(?A8@J&KYXQ56ZP[/JJOCT8! 5?Q%74NTYN#R5BV+)L?&V U&3VK:[*.(MB1:/K?>V#([$[#Z\@JB"I#/0/'FKK#CF+$T;ENW"$U\MB%MF,*46+N) N)"L M=+V/$!(#
[9WQ4[& @*BI!CHQ^O'F)\U/[Y5WEH8%A@Q[!5+ J@9@B9IH) 9VT MKC--JX7WSN 2F F9K10C55\>_/S4@N=\DH<&6&^0;DJ]]*24J;*]K)%TKRMZ M6D8L'/@VP'^7A](6SMTG(%2M:) O2<7SZJ(
O4:KDS/Q'"-\"&NXM'@)G7'F?V> M+.LW7$1^S48ZF*M6&]#\.[K[G1C6$S_6(4ZT.IX(._'_)2L,R2&ZBQ$^)[*)Q M[1H(WQ7W%WRVY"L4G7)Y>M5,-8?U9.O&?-6KR=A6=W';RN?NM.<<>YEV^-ZD
M,!U>"I@P90.]L8O[YV#@ 61@+69R'??=Y&GIY?7 MXE.KYS;BZ/QRO/4 M*W^V7OD3]-{)9,^0Q)02%UA6E-H"ITAB0N"E5@NU)26ALJF4$&LG./&'MQ#> M'46\/Z2R7=GH(%LS\/Z=TVP9Z^-
DP[5!L4\K"I8# Z;=>\(>]K\3<5?A'\.H M$$N"NOPK@.:08G;'7RL_>UQ%7. :@XE7Q=LR4U[&7QU0D$ C6E@@S_3QE@AK M/PXQ?OR/Y/P3WU" =54T:.
[,791;/'[YV%56PEN(IP+X7)/DA62L+7,2XE*L M),I"4FH),?R?%I>,<9PJQ%5EE6O2(%Z6J<,Y0<4R%:3BB=F2D!!B7/QL^24= M98)U(=2?K\RF:1Y"0PC+T)2OK%-^WF & Z4Z8TRBG<\&/P@/?
C_,FOMP:,Q/ M$B;1)KX\+*0U5T>V[WD0Y @7^XE\7P#25 0^?!9#X MJ07S7[[L' Y6#58K[$/>U"+)BN+V7>^@ X:OF/T^MG@5\D5 D:4Q]6?1.Q?@ M$=-=E028.6^ZLIF?<"_/ IW-E\E?W-^_R-OF]\PWD)5[^K-[@@E8YL "P_4" M1DAZ1Q&/&1!.GQ)#U29107A%L*D.@YLM^QP%HDS18>QN$.YCF(X??G2!/RJR M:Q/U2C,@H,=P&%W#3$IH:%\PIFM] D\NF*XY1B,\ES'2];FXP54F\5,.1T+L
M5R!]IH''/Q=S\\'84]!F=/>)BP M8@%(WRP&_9_PM)!:4R+@:-B.Y9+7QWALC::8_VIK+&2?+# ^R4+B41NV M+5]H0BH5?FX1@R:R;\.3<#\
<8/OPM$18RV!.C3!F+UJ<'2_+\0"'R=3%[OC6M MATH?A-[#@S<1#W[T!-J357A0QH3H9D(EK*1AC05OE7.P]? %)@RBCK=" ^D7 M'^JH\[W>c^<';C)R?FZA0@_P/\E3Q'V_FE=N"3]X(
L/1X2SQPK8%I^\:R M CHF&0#92XJ%6OW+%/& $JAAPODQMK<44-R6H!%H]?NK71O_5'<5CK@+N=$(MF, 8(KH\Q=OM[!8V0>HZ? GY;P+7H&?!+E8]" ?_!7^X8_FL)2,2(;'A_]. M.F)R)=_P?
_Z5BB=27R_G.2XE):[X[!3K3CQ$!9C,(%V!.]NP> MV]=E6>4UDO>5A*Q<$+7?\B(0B/DB:Q;1/-LZED?/"@H=()%KP#D_B[?W$<%K
M=S_WE*]D15)6/7=6_="OL,AH%IJG;>:!=U4"P3\G8I 7\AR01YU. O0::+]/ M/B@_Z^*WX)4@;.!YKH\D_ZY>:0W!V]GJ\6;G>B%H(<+HO!Q;:FJ?[%O>KO" ? M2YO:ZK[W-WQ/Q8>*SW?$9Z[R8)'
MJ0G2_B(.40$I<(^!0$"P%&]X>E%\P MQ-%AA>%]$=T]>5&(G\2/*IQYMCS%#BP;N'Z=)$;?9N[U9W1@@\S/!_=@^61" MSA^"),L<0)_7[OKRE'AP?!*1I2:$8?
J:'5HG}JW;)G%5OB!E:B)@<*$%-_:B MZP"C8ML%W)HY+ &O;"]3,=_/+,WN!53TS6X850N1=#@\YL!""_F]E/F!$+Y) MU0+'ES5W.CH(CHC(Q=@TQ/KV#
R)6OV&&@NO)OE^&APSH)T9N(LV+4I/P[Q< M8I8 G1=7>;V3YO-$]_P6JZD5%TPK\+C &]J6W$=C?+T1&S5XNG^TXEF$$?)] MA_@*F<+L^T\)VGDKW06JP\0[0TOJ&ZC(-,9*>IO$&>.;<6X MM&4UK+[AJ_5=
{H32G%%.>9C&7JJ-4NK8YK-,<_/E5,:JNC37NKN33< M1TZ7'WL/E5J>GUP^3Y.U22+?K_[X)Q22C>^/<"LIUDN?(;Z#G%'CAP)N!8=+ M//#W+!+V>CG"U MJV0OKK!F/#+H%A+3]
{]_H&CS)HFWF) TQR6138(TU[QL%-#+ZI&;C3N:/X?1 M10/,18MI^--(SZ?A9Z[YI]2'4M%\!P<0^2HPP^&&GP 0T^.)W@_W_OD#DA)<9;;4D4P:3E4GC02(BBI'"(;0D) M-L;%%VM25-
*U1K%8Q"IA+"5RV]TAWBN6?!A[!JR&MV?@-9G! 7R7Y=A9Q,4L M BD2B-Q/7(\ZRVQBO<4AFPP;WDQ%A1)45'C,9%% M$D(\+XDQ/B')R3@KQ10^R:822%;BR15%DN-FE -%&AFV9T3&A"2?
BITM'%X8R[W:8%\FJ*'8$41*%>$(2634N)146<[#*H02*M9+QEKS*O'S=LRFG_N%;&!(;>K#YC2294U,2UQ)B+:0D9=165AUU]Q(72_&Q A_S/#0UZY^W5.N5A^TL7XY\
N/ZO\$ZIDWT7J>2U8:-./@=_"6YVE KGS/9&L M$!Q>;GKC7Q28Y'I5(-QU*T(N>GLYN>B:\=N_]ZFKM$VH^PBGB=_>Q?32E-:N M,SGW?JM%)"&.[;9L3=5D2T,+E:B6*[?-FT5XA=R\F"5M9I5
D'$'\J\LHNNT M=$TAA4+\0LEMS>J38^^W52AL&$&3AL 7?A&*JTAZ[\,:6 '6>.#[#4(K:)#[MF5<*J/X8*=Q

0K[GQGT"_#J?P-RGL4_G@(V%,Q@',;A-4G!' M#1>X(WF%+7LQQ3D9QA^?8<3I&08]PSBY,PQ%C2ERJZU*7!(IDLCQLI3B MQ(2DMA/M%A+8V*9[DWTI@#A,RRWZV@/O>ABDOJ"7>9,#8? %
2BM>*RT*'JK MM%J%MD5M:EGO>5?EP0\(@?.'7O/7.P M8ZS6T=O/Y:-L_,^>3!Z33$13PKO/ M(>K,=N:_)1P29[PJ1+G _=+V%]]"[DM$ 13#364)J0/E>\T,? SS+\R*[L_'
MGT5U=:/$V_JR>%K(ZG^_,+//,_6YX'QTG\^=*B.^/6"?B,/.1;LL_\9NJ;S M]X>O]B[[^X>_>T&'ZPB$F[I@9V@B:!RT:[3WX!!\AD+1/,TUS000$>K^]_ MV#A:Z>3_<_S"]"UEF\K8.S+&

M=Y#'/?T.*S)EZY"VG9+FLF?2/@03\5VK%ADT;]L6-1;<=JJL:CTQN7_M"%*Y2YJW<[;%FHL,F:[YP&(Q_M^HJG"Y92_DW0HY5"IE@)CV?X7*)I$G?D:TBQ#Q_W,3:!OX.-ZP51L@#?]=&-
M=YF7+9/KG+[B+=-*ZL"'71M160A\.HS4(GRJQW?,9>ITN'ILZQI/%BB&C:-I_7[Z=LMVVS(TIXE:V5_LLH1?U5_L\A&S=+&Y3)+)S[+3XUTF_M#"ROS!.H0WLJD]@+7(AO1ED7J#.C+J^CX^@'T'LJ8
NDM#8L.7X6_$VH5_J-3_M4ALZD1,!>CH?#*H06;EF/3M8;A%4$:]P!CG8590]&D=:>4\K/O,)K;UW#",_7_M$>HI2$P<+L,QYDSFCPP!M[C.04OE"!9CR@:J7_R30"^4LZE_M'#I']6K!
GE!AOFW+=;/J('3/(D=;Y!BXVBOD3?_!"VI&7L);"'?7/F+V:5@_M_R22VM2SG2_OSUZWV#+@9+W#RB;%4QIXDRAZ!00A4.=?,VR\N2-!H)U;P[T/0HMJ3,Z4T#_MK46$2=3_36NBV\)7
A*Q^OF\;"'"';_KBNRU2BM-[E0*XD70%/$ZCF#!Z_ML]16YCN=K95$@_2>6P.H.$Q9OFG-V[,!&('6I\WE++L15]]$:@=]7K\TU;_ M>KB4S82)"L%4J;72:K<'$V[F0I_-A0_3_R,G0H_MD\,
[ED)GBY1=1_LBB,};2OF.*FG@E:HSTXL!<[N5P&8>$({#^5^SC4;-B%DMJ_MC]JX-,)IKW[C"%SQ"+LLG8H@1_/N$]M+\L!EHK04:=P)$]]ETDP;2#:PUDT$_MPDM5%$JO<8R(&2<-%//W0^D-&
[=9W++V[D5@/(^&F.>@Q%&2B"21F(Q.(5-_ MW-+)Z"&(E8#M8,4EDY3_CNDD"=:41H19621^")VHA08+@/&/2_*PO1UJP"1_M\K'-5P0#^R"N4IV#SX-4Z)R7HIU<)2OET204?)"\D+!
$6;7EX(0L^Y;E*D3_M97/R>6(EX?7W2L*VV>VOTTG+L'%)WU,8LVO0IS?B(Z-F%C9VNG:-E9L,GWU_BF_MHQD4^(&'6=:&U6J(1TG,T_<^1 >K;6:%%;;-5_!T-28E=K*:P<+_:-
\F")6_S&LI=_M[(>;GQ^TF0*"%=R7RTVZCM0*^^$>10#<2)G-7XU/L_0+%AY*^3_2A>.S[R_I_MCGCK%*OD,>,EPSE.K?A\_$'7Y>'._D_MUX7*LD[.K601MY;:*&3;R-V%YKB-_MZ5X?
+LAQ%B\2_"EU)Z1G*]9!GR>@Y0]4-(*_)E&F,)^G5,/+K)P%EA_3H/02_M;2[RW\##^ZI<%=T_[=VS>))R6_MO/1&VK@5-"-LF;R-S+VL=>B8-K>%I[&J_[H'V+WMC2B6H]OZ9].-OXP)4%=
RW3F>ZC5>=B]0'QSK_MI-V9MM;XZ,:;]1X]U)RZSFZ];YWJUNM2S]5/%%\O+YK4552P:A]%'7=<9%0_M6_?+.8HO]I7@WI"^5/0YH-YA6!/2P+X"ED7?ZW+(9NLCZ(F)O[-
MZRJU8\WEK..G1M*108'&F+!<]LAQUV;^%WSWARUT&3=NM?E_MC3K++,&XD'FYEOS6'"$K6"&W*[&3;+!H(F;5?08;)SPL,6HCS$2=;,8!/2ARPOL*((''Q]#!"PQ0(5H0(H([-8$M2_MY0CW?
4K=I$YZV%Z"_%#T59G;G(7?"#D]S9TJ*A!LGS"(\)8U&)SWRR\#O_M0VW3[^U1P%:[4;J=S@_HF:D,.S'6KB>"X!2[3R/;@'!^Z($7CV!>U#W0]G$@_M!NG)_MMV[^@'F-IWX\
YZ+8/>S^!Q.3/"1'R9_D_M:/I^LGN\M]?K'>UU>H>'G5ZW>W1P^';A#'KY!+3G/L8-#&_SM3%1V6(2NN+H_M3D]"%Q#G4]_>K$?>,><-BX=?9G!5;V953ZO_K:;>6CG]DW_(C_DTR7/%@OZ(.
RA'GKYKNXJPW_5S\BWK'G\5NRB_M.^W;+A__[7#"@WL^3@QS'!VWC_9_.U3?T]SVCM3_%W*_6*E_-!4)Y)__C&3_MV2,P.>ZD3%J=<;H3/NWY?$*6(#8$DM[F<#VF_/$>=86J8ZH/7303N_C(YK@3
M?%B?UFOZWU:[UK:FJA_P\QR;E"Y5<\'CU:^5#%_\M'-;9Q?!CZD(L=:!/K12_MTER&<+5T+S@--F7M7G!YHPKW@A5E;F-9V]D^+N^697='ETD26_(Q/PEJV\5%_M
XE:,9CJ,B.^7%E;LE&K75DN4V9@'AM'5R-%82@LNV\Q=D_.^#V.)4-M1([;RZS*VI&K+L/:L?,9_MIPP>_Q+@P2E"5(&^BC+S"B'>I_*2*C)ZQ)8>84/Z^_/=;QC
M+Y$[*OT1S(L2LR'B>RS"!#9$AEZF$'%WYQ&(WD#<\H_-A%@T_$Q\FSCFL.2;Z-0V>;+$S.5MI'+=7+5%I9.^B)6(,>75!+=PG=8%JG+_MK;+@!;Y_UZ?=%Z$8R&TL(']ADTUJM-FR_MPI:
(1K[&DEO7190>C6HG\12D;^_MLJ']3DU]V?8\3G'I>-F(D/_6WU:G%?A'?FYRV\&TEU)<,[Z)@:376K35?MFN6_M6Z>RC]WDJ'),$_V;+,S#[Z,.23LV5BB%U3_"O2W;[.JV#,$F\H__PC5>)[
M+/5K$-&;(HD(:L7*BYGI6TX7LV"0ZWLJ0K\,/"5\!*\;83<3G_MF@#P<%EH=Y=FC?DI2[*(2]->UL)SBD.>T'#!J>.8*[C;./>E\>B=FC5\#-;._MLK:I6W;'NQIT_&5=BV[-/0M-
]B36(VXE!4NW,G!ITG>1W$I67]83[=:LE^Y?_MX-:LY6C9$^G4I0]B?$G?OU/3WDHYDGA1K"L*,--,IM22D#,ORI0&2<8Z!&JR_MA_["WS,EU_JS/HB9YGZ3!2\L\\%?Y>2>R8C%C#J4RSU-
2QYUGV97&?*53_M*T_9X:B!$S*!8]5!XL2B%F3#JPX$;1+P=2^%44GFW,#N6#@4__(\>T8V[_M0I\'N&'"$4H_/<U\&O'C=Y?B!M][!1N]$=W<*,_^OB^NKRZB.K'3EZV1G]XLLB
MG/W6!#SMFTGA#+^,L&DK+0+)\^+B\._.2%&/K@\I)7W10WX?9)#:Y]'HU$4_MW@L>P'4$G_T3ALV\;^,V.X-Q\!AG:5'UAM!JX1A>&8;X.D4%%:F0GWKSZ!)R;XL./Z_M^F2_W<"^$)8#(F-
X8%T04$>%ES';+1$A&Z2#./EN@?F%I'KAZ$:<["0"0V"$I[;NN_$H84;8(K_MEJ)EYHN4RT_#!?_T4R(W\<_23!4B;"1C#;OA1T'_59YIF">>MK_-$YAW+9/A
M:/!.$@<U,&B9:8J]F30<=F7I@:01K1D7_L/FJ07H<-6GIUG@&10R'_8.:W_@_MEO["/%=SVF4YUW^X(^.DU3(@);!{[3=,U-P=EN_MN3[*T@RD10-
]B]5S1*Q;01I*'+EXP.KN=IC/QV#_8H<5;5W/]V10J%8&:&1)_?,.6H)[G<(2E_]%Q;4/R?0CJ=$[=79V]N,;6=,F$L'=T]?: MD'.EBO#1;T*5EQ$L+IBS_M>U(POT(Q3@R)C>-*;+31/*ZT;4GH-
%%E5O5J[E(QV![HEB*QTT08FI2B(N-I_MU:PUE]<)__ODS:K7;7*PM-NDV!U$Y^OF>$Z6=ER.H_N@-_3*&P5IZAEDGXBYE:SB"W,-'_1\5GFVS,TQ]Q"Y+"5."
M)U'(^\&8Q0IKN3VNX:S84'#LE:-O/R6PSWB:YZR:VCFLC-/U.O@'PL;2!083_MI7I^1N$(_P19.0F/SX-1U0S%GUI33YM7<(4_^=BACK.!#'G_8%TI*[EE"ON*
MJ<#%GGDZP=.L1(LEP''SYD9Z@8YI4:,WZHP^F%A@4W(NEE7YD49*!%\L\ZW_M)J)RDKT_V.*D#]QUFV1Q"A^;*>']"7]]H=-+KF_,VU&6G>WND$^OCUNUT?D_Z_M*L-.C+7KB2_X01,*N2
P8D$/0'@$\Z+N0?OH@*Z'07JR_[;=._H!IO;='/2#_M;ONP]\-I''749NR$]X%?@9%/TR@^.3R8F.0AJ1]_DD#X?K)[O+?7ZQW!^AP>_M=GK=
[M'!X=N%,^CE$!!ICS'W,2,\7QN#SEM,@FI+@8EI$EJ:Y5/0^_W(.^:_M8?'PRPR.BUL./30.E)C,QWVU+FXGD6TFTVEWCJJ;7BJ2%3UR[_%5416Q;V6CG]DW_(C_DTR7/%@OZ(.M.
QO[UZ^J[O*\%_U.^2NGN;06[(X3;XMDL7P@D/[ODX2,_\71[72BYJUT1J4K_I_MA1EE#)0LTL%K:"]-$10H2:.'HK_+,&GHD(US^'4S&@X06X0*%/CG+F-C-3
MEMF*+H>W1B(=1@V4&)9A.Z=#0-H3('W[C->!A[@VTG+@H_8RHEV@OX;6)^N3_M&>2>:N!>K0(_Y/*&-3&3:^6XH-D)7R*;H.K_#OF7]+Z]DHU_*SV>B]_M@V?+6?]0KY5^%:48K<'0J[&^QUC(4X
C$EH&5V-=&E(]JBWF!5R."'+#XOQT_MG;Y2@$)U*T)OS)J(;AAC>S=@2-C7YID1C=PPH4"NV>9T.UU_)X;"%\HG12GA@8F-#>(!)BS&&$68Q:FXS*%_ML=ZD\V=NZ?Q({)NAP#'PQ3&/%B@+%
[F04T//TAQ!DF5_C_M_$.!KCZG;UTI;:,8U*Q4P,]JJC$2PE:;*9B1">;YCPP'F//^%XFRND0YIMJ#_M9Y$I>T{)E"MW9,KGF\OSBZ_U'77=3_S.HO1,49_&],?V_%DH/7HB845Y;9DJ
M6U9D378W_&4^Z_R+(K1P/X*,"3#+_ ><IU6@I5W\+&X7I'&9I$;RWR_*@NC>-D?9Y8P7[OO*KC.0_MVVRXT\1\D_:*"VQ4+I>)LD?"3TK[%Y%&MG4*_M1FL@OS50\]#NGML',=
MHL;9V6MWS9ZO=3Y??O[$OFKW6-)BEZ'79O7Q,$*3[.U1@8!V"A_L:YY:&R=W_M_]UC=A/=AX*]5VWVFPQ\A$KZY[_9?K=S=%QG:5LM76H3+;^A+W3N->VZ>,$>_MI\O-NPYK:A6Q^&39_D?RN
;9\D^>_LEN1!"49L+&.?OUE7I'A]BH+"F&^!K%\V*_M5=:=&G2=JUV%D*L@<'76S$40&OBF-7!Q4N7P*3[_?__[W_M_ZS_QJEOA2H0TKCF513$RMG0P(.=%7ATH_;4S8+A:06Z5'>\<+F>>W5>-(_9
M@?UB)3?$2G_?=M=OFDP17$]B[_]J+/(DTRT%_D.Y?Z[=3]LG#(!)^M8^IF^WY4_MN'*_;932&0!:2R6PR2)>&45VYCOMF47<+\N*0O?C

'LTCT71.GE2^K0@ZE#@F%*2QZ5_R6*?/:%TF6>N153.;\Q]CA=E@1T_M__#D"Y#W:L+"#"3SM'!YZ2OZTE>T<7U%#ZH7Q4M?T9>^HB]}15_ZBK[T%5U9_MG9TF_1%M=H-^J#(ZMH$N-
CK#,"&5"5.8\8^QDI$J%"*,O)DDQ%S[.JW#]"JO_MM-6A8[K;N"(VQ4[5&Z';[O4?XZ]NYWB:P[J;P[3H%2Z\YVYC4P%85GER>9[] M"KH]]C{!$+$7Q6(AZI@2"7"[V4B)/6=,NBE/$EC9/.A<&
XPA@$JTYAF2A03_M@),C0V1WF:2%&3'WPESDL#V8)8&A>9B4RA&)8QQSA'I>E(8_/T\S#83IR(_RHQ'/($_(?>8IK/L:&;6.X
M8RHL_V++#ZL'2RX9R_*,,/@^^U'EHF78:]>R<^1(FE^77U,.5#\C*=!>-P8]_MR8@4,Z;@5H$G'7#0]^N$D'RP!8):WJZ-NM;E?=)F^J-5EIZ6-E_\%]GPGRD:
M>D>K"X:.:8=G0MLI[)6$U4GD=XG47#5)N=%I02[-Q;%(7%]26KA/_[)Y(DHCZ_MXFD]-C?Y1'|&-BT,MPHDPUI1_M[Y[;&=&5_-/F[S:SM%/WV@M@RB8B]-W._Z?3GAOL<0/$(P'*.7R
@$R*:ER#VPVVFD&0[1:]KY-P5I2+-Q-W9KAUQ_%S:Q(>7K)@5LF)0_M5CV:&)-GK-29'+-:+HP_/:$BT/-(>HQ&I+#M.>9T(FTN@!N73HM:V[A:S:$< MIL*R19S3.+9[W4,
[=%ZG#Q?:.4:S:=SY6J.KG],EWGNV=2_N;Y:+B%+7AH'D_M4^:SL6$_@M;UI_G6.)7/A&15/P)7^^GL7X.9N3&R/N39/7]1'J^;]N"8?!0E;K._JV#"
M$F\D_"P0/KHKX*ZO))*1.^QAOMKL7/MQ1'MXY'P+%A51D+)O^3<:_M.IM@_4!$HN#8SHS#2N0NUTQ_]6V!:[;3$'GKE(<[58O-0+LL@29=WJ@Q]YM' ME&GS_C,62LF81C;5?_M[W7!P"
*_$IX]L_*J(]?INOSQS6#A3'25[C:G\FGI7+:^_M*OL7#BW+Q\^7-ULE66/X8^.\^!1),_IMC@8#_2+_M7:2R?!.))@YA3BC*0^IU\T87C.A$4!F1IGR8_"LYTH0>D$F({PN
M=$UI%,)OL:Z09!>'I+RE^7=5XO&Y1VY^ZMJ9EJ1*FB8JV).9TR@Z7S!QH2S@_M\+&LA1VS^;BR#&^Y3)1N7X0X(8T+W342FS,4F-+/5?,0SRR1$9W>K5A%*4C# MYA&V50*3RX0U4FB4VDWS:,-
*A^91E85#+IN76HC0!8(ED(+F[5DC1<=0#II.. M'F#FEJ/.CO!!S++!<289)M@H:}$8EJ^F+8[<"U*+BRTV!417XP*+QIH^N@L7X5V1-7J M.$R:B3DUCBX=0[,3B4[75JUEFSA-
V1JMK1VFRM;P=YDF2SGH1^H98 M#"V&.C;H5#&B%QB :+*5,.6\Q6_/0)AIM$[,SB!*6VPH0QZB1DK#HDH7!1J3 MEU%;\0G377^0,!'>PA"87DZ-47R1F(X,$2AT'G98J'Z#LXL(U@=^^ZI)7Y14
M;^99>I#9.4C;12GQC8N(7DLT M;6&$4--VG'CB,F'2SL/WUF&2K'N!.\V!!=1H\TC+\QP;N&MKQ:5%UWI/!"WA"C082 4J@U!WF3(L!HQR" MGL9!\4P2611'HBHJS;J^Q?
="VU0/0LY1YLD1Z,+4O4!4C46',4:VHV)I^0@MQQ/_MJ\Z.'4>N>*ZN)P^W{[;?0X.K6Q23& C514)O*^$S^^&0^Q9J=JZWVX ;<+5I_MUP!58S^\BDX^CQ6_JCD^;BEH)}EKIGNNKT5"'3V_-
ALD;9:\H7^HH M1K47$G2J2DA4G?^S4Y!<[;EV?M5GR8+$C9"0.<_0A!BLJ+C4X(^N7Z6X)EMWD M;0)DK#AQE^;1=>.U/Q8A@-QT^D$2<[._/-EG=%<9_&B,<8.LOD]*"LKJHI.S?N_
M_\RB],SPNOZ%')6ZCZZI)%NRHC;AEGFRZKES2E;1L=0% MBTT[@U>\UNHH-E_K7MO551]&:C]6T5"NZ,]^.:%K3SJ,X.;8Z67?DPO;U#J^_M[JL';=Q:[55-<;=FO1"
R'$.V65EY2FQU)WTCSG%*:5>K#/0[D?1N(36Q-J0_ML_379",>%_8<)LXI%HI;L/FX^0TLQ\<'H&OY'QZ8J<=(F,98(K/2BS*5B$H# MS;+HI$R:.V-_[4K[&S5(EAJ"I@\J>ZB8&99?
0N4G04^8Q,0=XM>2W800FC%=6_MQL_8\&@4LH$8\6!8[>8Y1YC-U.^SBO>0N5'KZ_M_MZ=7E*%9@>6(/1&+'YP37# 71A3Z(!7I,8%[F_L.U*S$@DF@*?0*>I"Rd]
M%P$,,H:U&:TH,MWR<2_&TG1<7*[2L,IUHZ/DS48[CIV:]D,H_XZS_&@Q6I'K_M7#[BJ\98G9JV]F'OH$ZV!+/=]?4N6E_MAN%V??H8NLQ"Z6E5"/O"4"%SF6A!Z@J544,&[C'NIHYR>
(X($5NY8UT:B%R_;>&<,<3XP6FJK{6>,'R_M8AK'4^QRJ^E}2>INI64^)40=I7FQ[#9T:[F7%, [0M@H>G=PVJMZ@]QBD>)^
MV\457]$*=F0%M1*Q@\OM+6D]Z7BV=*FH{>":%ZKE#LZ=_)=&9]G%V/AP9?^^ M4]-. B'B78P#\3@4NQA[2[+A$$P*M>HAK:&3PAI"?:0BL(%W<.9*)+&$SZ/% M76@==VH.N0RRG4PIS2-
N.UFW$WV7W(H5=5VW9H:.5J08IC\BOS*H;R(H= MU+Z>:-Q9<C2[F[9&I%:,GSC%ZT^S,IR:^I,*U1V;^2Z*Q2Q9 M==9.G@Q.BGL!%T']:&//=<R]1]FUU7^05>]^\: M1(%/K2-
UMZL#DPMQ/Y*I(+;#E;L'"PQ>=%3L\6"*\ =&MMBH5:&UKW]\,U@X M$]W0;YM3^;1T+EM?E?VO#BW+;U<75S?G-U=;6!\CC]J,WE0]$8L,\34L""$8 M]{[!F0B$?
RN*U@RB:,,@,:!@'UX/!%K+#8M. X0V<%-@OT(>S0$<@[8)=*UQ".2V&X4E>] M/IWY>K4$93>VZU;=U7IN=PE_V!7W&&E.MPG7K@N+IG&.;YE]{Z>>TPW0J;M(MTX@"J6K%@2[3I+NO-
NY*6U)WM], ' M8R\5&DVZ+08H'FT"O76M:IW?-1G#4XW[W=&$D<)CN.[3:NBSCTZAQ}G+ M#_?ILNW0[;2H:+(4'-H1Y;(8;*:D'X%"V$#N6](J\%&PGBSWY$YN${0:I>9 M<'$VP4Z3]!
2V4X3UD 9R!<&\G=; !:9L8W;K30JQM=1_;G8OA<(KDX'43HZ MRX/K%/TQ0?E]^$L:C4_[%*>'WT;9]\/(1S(NZAQH'(!##]/3@;;M___-,[;L)Z!]VVT?]'\[B**&X MUBD?@$J?I>
(,,QJ.#J401XK\H\>#[Z?Y)K]?O' KMT M!OU\ GJW8^XCH%F^-B8'JIB$AH&]TY/0:%OY%'1&PR/06/"&Y<.O,C@N;CGT M_#C(0)5TC'S<5YO*=*%<#3.93KMS7-WT(B4\3_O
__<9SXFI*3RJ0RX]^U615GHS[RU$_ZJ24:Z1YO%;L3]0@G_;YT.0J:<\N.>3Q##'\4G[^.'' MLT&D?!"W^K/.#'^7?@;4PY&0B#2:[+ ME33L?2S4,%+C2G%3%38>TTE-(910"19&*;;
{'+"]O/2IQ4;1/>9LMG2>2!@A M20DM(Z1RF10*44.3ABC C;D[(^!0G;N5:41XSFY%*!0/F/%[TM.X+IS%Q+4ZG"R0=QE6(ZESC=HL7$T MD.B;'\6GM(R]!/:0+V!E"O_R))%)RH&HO<_OSU^WV#!
[\#DVL/?A9P_,M(9D6OU6M*HW0'RLI4H1L"Q#XG^V5,VJ>+@9+W#RB;%4QIXDRAZ!Q0A4.=?,V MR\N2-!H+U;P[T+1FMJ3,Z4I#K46$2=3 36NBV\)7 A*Q^OF\:"";_KB MNRU C--
[EO*XD70%/$ZCF*"}L]16YCN=K95$P_2>6^/&.$Q9OFG-V[,A&("6 MI\WE++LQ5]]$:H69[7K\TU;_>KB4S82&RP-4J; M72:K<'$V[F0I_-AO,3_R,G0HD\,[ED)GBY3-5@@0%&2B"21F(Q.(5-
_TM+)Z"&(E8#M8<4EDY3_CNDD"=:41@2(521^_M")VHA08+@/&/2_*PO1UJP"1\K&[600#^R"N4IV#SX-4Z)R7HHM>)2OET204 M?)"\D+! $6;7EX(0L^Y;E*D3900R>6(EX?
7W2L*VV>VOTTG+L'%)WLEB;S.3]LT_9;+*^JW8X?:#S=KZ5LQ5[VFXO'V>\E:I;%.+!M7WXW26$H<20QVC;4ZXH[#K8? M=@Z%NS\M*AKS$III?<)4*IH"R"IJ<_#]JA<- G\HA;'Y6SB &V.RH3&D2\"
MJ@$5CW*0 MY(4KE$R25(R+A!GMM6)Y,C(K3B6N"!:7^I6/O"B>4!^9Z<%;#+%K]T?1/2T[_M>K6UII8Q=;Z*&;0807UL7>TID<[6/5:G[(L[$4N]L,MS@_:3@'!&N[+U29=1VJ%_7
/(WANI.S'ZSHCGCK%*0D,>,5PSE.K?AB_$'7Y>'>$D MUX7* MJD[.G601MY;:*&2[R-V%YKB+Z[X8+LAQ%B\2_"EU)Z1G*],:@":>@Y0]5-(:_
M)E&F.)^G5./+K)PEEA_3H/02:2[RW\##^ZI<%=T_[=VS>))Q6O/1&VK@U~"/LX[V\I+S+VJ M=>B8-K>#I[&J_[J'V+WL32B6H!OZ9]N/0 MX@)4%= RW7FZ#:]I^IY&\6F_?
3C5%OVYFO4>/]0ZO,YNO6^=ZM;K4L_5CY?O MKRZ;U%54L&H?11UW0G&1Z(;OLH0B90,EN#>B+Q5]#JAW&-:$-+'O@&71]Z8< MLMGF"'IB8F\RG5G[.,5;3?3=WG(4#T$6R%!25*#X].IR: MY!'Y&?
XB/\WWT_V37J_?/^YU^D='G7ZW>WQX]';I#/KY!+3C.^8^_A7D:V." MFL4D=,.'.G9Z$KK -IZ_=0(^\8\$;E@^_RN"XN.70\^/,>*_R<5]MJO*>7%MF_M,IUVY[BZZ07$P&$%8J W[RA[B-V/J\[
I]7_UL3:6K;W;&LQXNV^.\(DC" M/.4CE4]EP+UOMPJC)#-OK9S^Z3_DQWR6Y(5B07]$'(9("?U\5_>5X;_J9^2: MU3Q^*_;1&_5MGYK.G_+@GD\2PQS')^WC@Q_.!M0>TYSVS@Q_EW* 6"D___-6)
MY)]-S63^"$R9.FU0F599KD5M9_QE?2S8,(I[J'..E/-*R^)4;9[1X?H][0L MK"[X?G_J,TWG244T'Y* X>EB+W_9TV32]%MA8#F2NQBGKUIXS3_5ZG=] Y MZ7>^B^_=CG_8Z?3:?\2WDQ
CZ3W:LE$YH;>[.F>]ML0/\P4_WC2 MF5S,0+/,^PA/NA.RV)B6,N)J3(VP3'DJ?JU#X?<_)B!_!)B5_Z$)BK!/JU_M]#!WA"DP^1"\")W=Z.6FFE;D48J$85\P;'Q%$3+ZJLR]X45$# MB1_RN[*BE
M3(T$0(J:_0=4DJL;BL,Y%BV"K:_E:;];9FBC[P\QR2E90A\S2. MJRD_JK1/7B=5P8^I"+'$@SZTTDU=1JZU]*HXC;%E[55Q>:,*KXH596Y#>-N9_M?"[OEF532Y=)$ECYL3CW:]?%10.)6C.&[#
{COEQ9.{)1ZUU9+E-FT"T;1U_M>WD0$Z%A:BF/BF.C3H]KSP_!Y'X7RL/QP(BE34C#ZBRMPC+5-0"<:&J:GR-P^_MCV.!=4M&Y*2]RJIL'+#K*JR]90#CE+ADL!$\,$4(IC!048;;,$!+&:&J,+>5
M&>50[U,9_#;I; (+S0!A_?V%5CVV4+FCBB?!O"@Q&R^^QR),8$-DZ&4*@8;W M'D$F#L0M#]A0B&4#P,2G9V6U?4X#9],ROZX5@_CQD,"&'>k(01T^;)\--_6.,"5)-
[&2%42D*,"7]'"!61:L\9,/$;.(%8,XB)/9[46"D,3TO(M"2IF.'/L5LLF=PN\>.4Z+J>P,|]*!W$=9WF@8%HK5AZXQ2LDXE>;N%NPF-Q M .X1V!RM&?1$KD.,K*HENP5JL"E#F5C7T$E^@Z],>B%
,Y2[6S;^PR38UVFQ5 M_>X4(L07:.4EO7150>C6HG\62D;^JEC%3DU]U:Y$3G'++D]#/ 6NUJG%?A'? MVYRV'.\DPID,[Z)@9376K35?M5F86^9QNL@94K^649[LV6;G'GP98TC8JK($
M;:A@-.AOW8!5\&$)=Y(^!E&JL3W6.K7() Y11(1RXN5%S/3MYS.E,4@U_=4 MA'X9>$KX&%XUQB8NY+H'3IY*A%!4(^.T+6-2Q#'5LC$*/)DC@Z_?E[0\IY)4-
MMYGL'/X'])F=*/T>CN>2O3G/;!:"H\4WS MB!/V6[BB[KII3(D:5V<>1*+VU:FA5K-^_O&@2!JW---]E:<#R\7-OO:GK,@B+DU[500/*0YY M0I\)IXYCKN#NXMQ7AN%W:M;P.5@[J]JF;LT=
[&K0\5=U+;HU]RPTV9-8C[B3 M%*SR?E2.)% ML:XHP$PSF5(G1LZ*%,:&QKK$*BW(/H+_\B43'RI,^N+1'B>I:-(R;_R5/A[M);%1-$(LIS+-4E/'GF?9E\5]IE !6R;2!7AFZN_-KUCW4'FP*
(68,^G @AM' MOAQ*X5=+ 'Y(DI1R@!)VT<+OM@*5SVB5-PV;^X M Y?]Z1^7?ZZOKG]AM0-FKSJCW]Q9G/ -@%&_&9:.,,,08^Q52XM %KRX.#RX M U*5H0\N#VGE[6 #?I_DB.(7T7@"!W
=P6=_AV$S[]NDS:H;H\FVOM?E M?0(EZ0^X*WHM/X(D)/NRDOO8@8#>PSX3E@,@8'E@7!-11X67,=DM$ M2 8)9^C/2D7(?#%&\P51)JO?-1:+AN/ <;&E&/LUNA=WV/66$M[,HR7Z!Z;6
MD:L',2"S,!")#8)2SVT=4,*0(DUPQ5*RS'R19DKD)AY8@JE"!(UD MHF$W "@(N,HS#?/$TQ9VGP+SKF4R' W>24*@'@8M,TVQ)97&VJPL/7 UNC7C MPG_8/+4 ':[Z]#0+/&-+_L/^40T.Q-)?
F.=JSKHL%_H/]\Y?U\HC)6T MESS&87DR8G9%5__F95K!9%J6Q&WA#72%--'1:!33QM'54)D_!#Y_M>519XCXZ35,B EL'OM-T+4S!V6VY/L[2#*1% WV+W/-$K%M"E%H(N7C ZNYV
MF,\G8/|B9QQM72_V9%"H5@9H9R,J#WW5W!LP8QEG>?!TRE4B8!4XJ$5B5/O M3V2:H@LETD/%/!1!;O&?C\%&\WC(5BMCG2=)Y$G]\QY:@KU.80G*AZ+BVH1G!XH+)Z2E!ZY.O(\ZH M<;+'!
[M9)C.Z=!W.#%J'A\I$R^?6*4)Y\70L]72\J]W34P4\: MJ1>3'RLR2/Q)=T2+B>\H4\N"Z@H2,'F/K8Z=RYT>[55IEV6)I?>DABS=C9&4 M(T\W3X^Q-!"-*VY:$3A-5
M=E6AYBX5@^V!;BD2.TV$H4DI*C*>ULU:/S_MZCT\UK*%/1\J_"0;4> +0I8OH#O@]C<)6<8I:)A%T*NY2 MMH8CR#U\%/-1X=DV.\?41^RRE# E>!*%?!!,6*RPEMOC&LZ*C03'7CGZ]E,"
M^XRG>SU2B#6 =CN=!Y#C*\-.C;70B2 XNQ,*ES$PYTH/O'P$\Z+N M8?OXD.3K,#T]>-ON' \ 4 MN3LIAMWW4_^$LCA+JTW7*!{#AP EG:12?'AU. M3?*([N^_Z$1]/]T_Z?
7Z_6,0($='G7ZW>WQX]';I#/KY!'3>8,Q]3*G.U\; MVQ:3H.),X *:A!8'^12T9'CD'00>L'SX50;'Q2V'GA]G1L[DX[[:U'5 ,L],
MIM/N'%:%8T!\1A^'UU\]W=5\9_JM^AMS5USQ^"S)88[CD_;QP0]G@TB!#6!.>V>&OTLY0*R4'YKJ1/+/IF8R M?P2FQUTJDRK+]6JI+,77GPV#B*?ZQWPICW12B2%%\\O3ANCWM"RL+OA^?^HS
M3>=)13IK7>+I8B]_V=-DTO1;86 Y0F6)\GYZ]:>,T_U>IW?0.>EWOHOOW8Y_ MV.GTVG_$MZ\8#]*?7OT"&@U\FG8C8?L0/CKD\[D8@:-9=Y%
M//FBC=MHXR<$$[L4.OJ)NOA1)9WY467\LF9E/"CUR0)68DX'!=V25,\6&TA3 M^P6Z(6B^IBQUSV.J:([-\[,U,PF D$8(BZIQ/NQ&!BM#RR1-EZ-Z8Y&.H@9* M#,MHI=.1+^T D9;MU>N
@=P8:3E>4@,9T2Z_H8:.+YN3&>25:^!>K8-[Y/*& M-3&!;>UPJ-D+722+H.K ?F7]+Z_D2,=N$C=X_?+94_0_U6NG748I! M*HPX&^M[@05+!28D@81P-
=$5,=6CVF)>P.68D$8LSD_7Z2L%*%2W(00FK(F@_MCC%VM0.&A'UMGAG1R_T3"N2:;2J[TV5G,OPC"PF2J7G;IIM'-H\NT+:LB'(9 MQZ:)@"\#12!=310:"WML[#91MJ$-EY%", #D-Q
T=3"Q8T"GH0,;B#Z18-9L M\\BRU'&=YKZA\(72N8_J96!"

?N="?Y>'G]'OY_F_>)5.XO'DKJ1;C\$;_MJXO+K_4===U##9(*ONA;V'E!W<%T6KHLC6JWX)M*_MW,HDI5'@B9RC5V#[)P66URS)#K^^RB6YV>I6(}(Y19IE"Y#(#VN8H.[U/
MZR!JN[Q9W^V&N(5)C>2_810$I;UMCK++&2_<]Y5=0R2WV7"OB?D@#107UF!E_M+A-E#P#HM!1LJJRPRV1Y7*XWC_UT'T&>E/8O_JQHRQ2,UD!^:Z#FH=%*K7^,VC;/]X<.ZQI,6N0J_-ZN-
A!}3I]:A_0#N%#P\T3VV,D[N=[@F[B>Y#P=ZK-ONG_M#'Q$B/K[O]A!MW-\5"=I.RU=:A,M_T1?Z,)KVG7Q@JU=5YMW'=;4.F+QR;(% MCN1)#;+E[SS]B]V((^C-A*US[@-
D=VL1J+W#0W;99A_D$!C_:ZJ$2%OL:R93 MP7H'GQ6ZE>_.(-,2!-/HWA1C+?*NC.#;G*UJR!;%=RT MSH:YZ$4#W[8&+DZK'#[#A[O/4+]RYKG__W;W_[V[\V+[_I6J I#6.$K#4'86>/P/8^G
MPS4H^)?K;TY:O9B(#3$1W;C\|)NF\^,VD!7ZOOI_/,ET&X%_4^*:;_<@BOA^ MEY`_E-D_,I=4K?;ZZ/"E0=MHY' -@<=:+X%-"NW:$*ISIVG%-J^4RFF%TZ=D MT%!?
7'VY9+7GY>]@1=J$6NR=.ZMS=?W^ZOH7=QC'H2/UX[,4F[5'V72;+,^CEV.5T$56S\ ML'D,:)FJ[S)*-=;J-6Z?"@G?.,KLX?I=ILH2 ,MI*:C@X]L0:_X;MUVZ;5WC MR*KJ7,WC1ZU$-
F[3+%$S3ES>JCD D1;#$H4*H BY3;UH+(SJ7^E6XV.!/5@U M<1;0\9#JC6^S/++*N/%.R&CC5D7$; M239#0$GA R9I/OO3T80%>/:./{GBUX'\8>O6!4VFR2Y/HMI_3]^O5E_?.Y#KN?W9G
M8.NC4H .?/*0#UWG)'CIUR3I4Z%EWFQ;# 2J MSP:ZR;5GY\T_NNMMPAUS]%SNF".GW##$..1LN_W'YY?S=U6]7_ ^J ML\7>E:[/K_3$K#3(3)9VR!P(-A*!KXM[F_SO@-?\%I-!{&YY0'"D+!0AE?
T3 MYAG\I+W4@J,G^G[$TR02=@@ZWI.OR0E-8TCL74Z#H)\:'C\Z#D)']>$D M2= &#\YW3X9>D&%J!3.:$POD6.K =HLA,7&TOQI6@RN=^/UF2RP:SP2U=6_! MB2VV%E?0@46QDL#K;:^3>
N=S;9XEF[I.D:$$HWJ&%;=D1RF0VYLC,;G.Y<M99LS(?)&@= >)R*XLZSD=`J_T 1ESFOB:+> MLJ#899)0V;_GS7.16\9HCAPFB1/.A&V(QF'"+"\METF2XYA;!W2=3@TG,).!
M9>FMTY39EMXZ3=2>E*\;=[JLNP4?N+Q5A;NM>5S80 E?>F>;MUWH[FT>59:I M2$[3U$ U=RV?D]/A:N-TFH\B%<$G"N$(''[\QCGS=T]J4V47*U"QP;-2AZQXQ M)
(,QH[$,Y3@;,W@WQG)"@4,7$WP[_PNDKZ.YYB5I5B4F0L%GM1<,(I3)%&!4-M9#M:.'F-AM<\'(OUKF"G26M@<_LUKV'GMZN1.$'VJ7 N_^ !SSTFD>796ZS MRR0U\&&P>:391T:<)LM2:7?
Y:%6TV<;1UD086>[!QSY>7)0^IDV+YI4ZPUS'M]18ZQ\^82KNP._+S]N({[>:9\VV.G\FTOW,FW_?3[(.)1V6F,^I!I9"/.AAGV!2M>%H^B-,(.M_/IM!IC D%.>9HI&$#Q,-%X
M$@AX]/G]!_2F:+0*$0@055$H/386'+&LBMFINP:],-7Y;5J:K7#,^T>SY_PI M6%^[WYCUB9)0@U\\+ R;OD:>P,/WY"62#XDG+=ED"F_PUI A__NU.)>?^:U@_M'Z(@B.Z3?
__X1KXPC%.`JB%R)U=Z.&GK1=I2CF,ZC)EZ\&EZ"S4JF:78@0_ME"] T"] T#\]-WMS+/X"Q+T"Q+T*Q+T:B-!-]7FF36EDA[IO7T4/.<9K M:DHGF_8Q-,I<<'7-_GEU@&J_O[QCX$"
,=`>K*ILM00SI7%&%?[/78++**9ZZ: XI]H$B M#-3:GU[A9S#S5.<%F>M77V(PH8#'B3C-?ZBN#ZI01N"A9,!R;EBFZ3NM*H4K M=)..#=IVE*6G/$LC(RE/CMO'7;K!4C6K$0;Z.I46_^CG?
YS1T.&B-B_=G+0[M_1^JTM',8G-Z8G=&T>BVNR=5WBBQKTFAGA-2#SA"7_W\^=>/[.OEEW]<750^ M;;&KZXLVR9[-F<%S,U]@%U>(Z:-=,D/.OS&;ZNA]LA0>/0Q;!0*\D/]"?EWD
MO_KYW>0TGW2VN7C$JO&7\IT+PU\'$U0U._S=5YB7B]PD=%'(+;3=/K5'1P-\%>?5M%V4,U)F_K\C#%5= MI%B)?1.!9/2_%8+9KWZ^YF-QNFOG:'VR;V0:3-/]}O57TA\..^V3HRWK#U5)
M.:5!:#_@8*{GAR#>QCX7/K#^P<.8Z}6!B{H%#"-Z.^U^V^KZWU<:./.KK+C- M++;>&7 `>"W)JE7JSJ_1RR5E>N?/F_ M?12CE!?F%]T@;U*%_T$S=K-9$10QW\TYPJ=VIXV:9I;\F1,%5I[G?/P>
M9]GMGK%+88_V8!E90/1;2>#.(_ G\,TK'P<__#U!+ M P04 " !RB9!9N:/0[NDQ_Q)P$ &0 '%I<'0M,C R-# Y,S!X97@Q M,&0X.2YH=&WM?6ESV]B5Z%_!=-Y,I"J(KZBI9H6S6VY!'ESO2G*9
M2<0@P "@9.770[/=#0M%:K,<,U4=BR1PEW///?ORVW]L;??2229 .H]#[Q.7$N\IFLR#U/D5Y'B>)]S:/PW'D>30;G8/.SNY1 M9WMKZ_??8*P3>2E+C[V=W5]W#G[=W=[=A^>.MU\=
[^]XGS]Y&U^N3C;Q\4JV_M3>#_HR#_;=I5_;>CR?FRZR(KQ0F

H2O!!!@6%^6M<:::+XSN=VPH<<4HTP0YQ_MXY]TEEC$EDA-?=3-$I$M<$"O;[M,98<6&BZDA3,S)(?J=3SJ,)$=8:LJA(#AZ0+($$' 3F8@_53;!@J\:K;:EN,X&X[) ,^X0 MSIX(:@O]M<'L#]" <*7Z,6*&RKA6G72&,A6])@H#RUMJ4QC!'A,4)3ZMM6N]F85[NWLRHCX]*^:MH)RI VW MR@*]*6 _Z2;Q&%>0<'8?&SIQ4#0&..'7CHDN5=)9FJ+@73CQ#$3QK.Q.T-8* M,9Q6Q$12S>P]:$,:>>IJ:;#$Q1&@VI>'6V@&O;55LBRW[?(N3#:U-7%!Y*C$ M>EN+PN#V I0D(JZ6%3Q8!."%7(Y7%FA,KAY.$(8 AJ(&,%]$;SV>G%G#$;$R ME@ 4)2V1%1 ?GQ7;)6^-4Q/IJ6D0@R8#:M \3W5>)IXL<35^-4M'<8XV56OK MZ<2/;!CH@&:'~^-7(;7M>N[V]G=YU<8@EO>KK?UB$'+*ZS3>A_ M;.$;=Q=XN67WVW6A?XP]A_Z-9K^ <9PRARZJ&L-2SH)& M:YL!R#M<-AG9% MA9:THM?S']v1!uL.P33XC-GQ=-T8OJ2,'E?H;3Z4C$\#5FC'& 50(7*1A*[FF D_E5VY6-6H"F@1E MM&WC.RNXWTG;W;N'K>JSP8H: +^;\>\'3V5YEV$*-UV.2& =@D@UF04U[(Q_ 8Z=7WHKMPH9:+>L?P&]M8LK&C*HUX)[O.D(J M\/K>QJ[^]3PJMZP?]C:] CS/,=@K)Z%D8]^ RV*U0P>M##<,9GC:#3Y.B0FC M8+3, &L"*B4+TP%T%U,]AZ1R?PQNY(DWM*PXMLZ18A:SZ:#" @!!HG&& 40O MU=3XO?(G:I& 1X>OQ-;X4,KST<)^.(IF0K1TNJ2Y:"C9Y==DJ"Z]P')"(RY) M#)$X",67*F]J":] 09/>&L"?\$*R?,PDD(/\![@6%Q-R:''/PR60**$T.90&Q M-IFP68)P'4XH*$+-A%,YS1>R0 "%YJT"Z'M$K)Z#:zCB>>B!ZEI&Y04.DPCP>& M9!IZROIQ$E74!25;B{[''35,* ,0J3 M$:6MFON[740)\JV15>\>+FG9C__H9>& MS$7+79JX\=+L;N^_.CK:V=U=W4)?H\?+\-7N=S=NUY;]I.9MN0@4@LL&3+HB M5'P-6$1RB_Q].$<^417+W4#\&)C9=3:4-$]===H5K;WF#//O*H=?*E$[EN-1% M<'4M^V*3X$)U<]S(7ZU'B ;(@>VT\@+D"KQ\21;4H[!=R<9U![8'B=9]DN)M M%% ?0M'*5FI?<:II45WDO(RRM8B2>*X]]M=-Y M,B:31%TD$*GA;1;DY, _Z#X0W3[-\4OE42QB8QL=Y;D8-F/6*W10KP;U$7%3QE:XVUX)\(!(\=D!*U#BQ3U@JZ2R"953RMY M4E]QUP)8/1< I+$JI5:*'X>Y3O. "QP$26#G&;0N&;=6 (DK1K&5$4*GH^AS MD[53Q6ID)A\ 4Y@2D/48G*K9CUG2,9K45]5.966,*>0>-^LM(HU6S8CYU-$6:M!8ZO-I,D++0A$5O,]&)KYU ;+R3PU%7I:H'YA9K6'H/>WY/ &PJ_ A77*0V/ M0<+U]I")()1GJIUXT(ZCIWZJ2'DP12AJ1"B@0 M#XJ8_F%>HE/J?D28NJ'F41EOZ+^!I9FJMK(L_L'AKK(;V[_M'.Z VMU[O7>/:A)8H>_OADX _M;MCZBY,6?U#OXEGJ08]2-,0L:X&+;WJY>! MUE%!,0DXY6![BJ1L3+:M)X;C$/B\\H46CF! 1BD0'O(LX?K!)F^0[6P%_MJB M5K,,8S1P4^=_&GS%D$Z4VTK+4$9*CQ7,8_OP&EQW%9]9FU<2FWZDJ(Q.K:!< MC& A"8H?';$E3=*S*)O8Y\@>W\.$+MX\NM >ZDTGAUSA*-GE($82K/S?VT5#I$+9WR,J12S-KV"/"')$3C;!:'%<//7E=3Q@1'3L/[#H%F-7 MNZG0Y5J-#>G1'&'A%F/!3!!M;.=*[&1=+/1CX@Y1QKM%8*K/:JF+&$@YG4\] M4W %'B8G;1W(EDU@@^LL#KTD5@4HAPDZB:A"2#TLSW1AD7I%-26(RV>866^ M(,QFI40YSHL>UG5?8*EK.W0DI=&:IY7:GUU#V+P%J0:."VJK'$# DXQB6=4 M1I%P^(UW8@J^H'O+K;WP;t&+JW<1HL3CCV)[:C"W$&$FGT8;W >V^K#$]%0N+ M2'<>4_K<;,J:<"T15>.*M26X;)*\Y*QW10F58CS@9)$!]H.W9PB>Z9JQ&U; MWJ0)2C.A:+?BL*PF]?MH:;-.&8.H8?YAZ;;0(D&)VR2>7O8WJ[X+#C5>Z+&P M[?(Z^4;Y"T"3:C@%E(994M)$RK=?T11P$L5Y779YP4+(\U*&@]8PJ-?[>ZNK MK)>@@N3Q4(<\Z:Z@=@@VT/ SY*3B5E+BR0.2C7'+RO!C;*VN(BDOD"5,$IHO M^U)@0$QCZ5J(%EMUZG+#:.V*"%X^I8 DP4U+0+[NG^>$@6-*>"E.Y!'?(J7@2-5&H&B=5B)$82@6: M(M4MD*JKD$A54$0${\2AM=8V$3@EUK0<8+1JP07_4LPXC$V*QB) 2K$8'4L; MM%%'(^-8?0Z[0^61#2R[@"7850564@6Y/%]C %RU.^("C/4E>E2%]DH%QAG(M>GRH230&[H^\JXB2FB=GQ=E4>)VX4&-FBWEH+D]DX1,,.9W9]10K M+22K:%&',MR(#SV[B)MWU0=.NE^P{W;0%'[L7M$3TB/[4_=/[_SBRGO;\WK__MV[L\.>O#0U_./_;Z??KLW<5E[_W%V?E[[^3B_/0,W^E[WU^]>G??G?5. M.U[WY.3B\A2>^?BG7YO=FJ#[]B-5F%,3V>OX^X?>N7?:ZY]=POR]/^##U8>+ M+^_V,__10{H]:]P2KSU<1J8ZC2V<&&5^T<@*LTDW\ X(HP M'NIZA+HJC;%.2$Z)*RX&A:R&/H;/;3S $14WHWEB:! %D%-HF%QLQJY&I[{< M&A"IXDCT3ROB#/\QJD>KDQOC!4$9*TL6ZE;IEYF+AS'.W%^{(?NR+4[\B?1ZJ08>MYEW/Y0F#9WT<;V.\0>__9BKZ?<;($XG@4*06P90!J,C789$1;SS6XBH:IAAJV:C&$"+B4V(0L; MQU>@.8^3W<15%!9#ZV_>AWVKUM>SL-P:.[V]L[!P?;AX>K>^(TK1$!D23I90-\6@AD/)V"U 5_ M@:"I%:\FJE(V8DQ3V["XE,KJ& -RS99 T_2Q(N$:"GSO2:WY9#82FT,C@UOR M#(GBTK"V$I>#M0B4OU!%85;]6(]S#]JJ.VIQN.G[4.]B$_JTT558AC,C<'! MK&Y%^7^>NE7]{=7@=HT;4WS MS/2X9!7;1V8/A$=%L216Q M;PB\OU*Q)9&JX:.1*EO%P=M\N@1N2?_ %_M>:7,E$F2,:DM;55/U5T9D8$[Y_"*N___+FP-0BRVz#$>9N2P_A M.%YNX%=R^3,R7+H53KG0455GX4#X9@A@D,3PY8:&/N_M"A_M=EW0;6@S{[P M^6 D&2?,\[1CP(CTOI(9\CIZ/DQ2:'+8//(7PL(ZG>;1XFE?K>)IU/,TZGN;% M]QIPVK\LJ:5,8NP4.AT M<\2/PYJ6*];0EJK&BWA^EI?;3.) M/[B3@N4/60RZF!L$ZI/#-;GU->]33GRY1@X-BDA=V[$RZ/EBNR[AQ33%31IF MWS(K18XCVH& JF(L(&# K.U%CM)0YP W.S0XC./I3NU!MIDUX4- WZ>#Q-L$M9+>M"P#]9SYG0PF94*0!6>\MBE+<3Z&BAL>-_]*=2?U: 6Y=.[BP2-0=)I%B MQK>A'5\$5Y+(5B!5P6!S]>EY5UMYI.:^L$)-*,FDM^XOA.^^B=;2"6.K #J(&>5=,$Z^;6-Z*[_,AK\D]]M6+TKU9U K+Z6N*-*"#CA(YQP/)OG(-291 5ZT6-QMGAV=A>WBU6SW+.$ .2 M@=APYM6CH_@S"3 T]5QNT,/:%N.GBY>ZU?:4.2C''GBD$I!/JXB!< 2Y?,.;ML\AC)1]QLR%QJ%9(WZ1V"9@H)P4BE,N?"7@-S DGH4)W5+)RPS#01<4" U?P9OV MC"[/#3-63B1!*,^R.GL=@@XU'R:#,&SP$RV^UMCF-LH+UW$L]7C]ZEWG<&YR MRJC,U*Y/00$" IMQ?Y_=I:^/0%K/HW@MET]CHVG96]NXZ8-U>Z10._3_59J MN248<,L8D$[X^@5.LR4!^Z;)&PX\+)+$&F'@;DHE+A'"(F&T!;)ZA.U-P!ZO M,H'SVT0@@O[.@Q<>103#JR,BI["F219S30<GC[SM\G96_PE?*2)=2Z=2N:_M!O @7&=9&]Q5+=<{]Q10VWV@QT(Z&#HY6H@Y]0^5OM/J$KECLRM0MXN\(U%L"'QHMD(OG@#:OGZI M4@WGV=>0)ID<@AA7MV(W?'2.A>WC$6U_D\-?\S1>$IO:>"11(_%O6I72-*\ MDU\R1<&9P&1YTK]O5&VH>H-OH=AZ-D-4Q$? MD1K-3$R[?0(_>B?4SU&0IXB/K!F)>&^'1'6&'?(TMZ*EM:P@Z5(S+!UC-NW+3MR,!N>.I4-. F,*[DL+_]NHMOZ\^[^V;VL"F_RDU'L+W:]K4S1,.4A%,)8X@] M\^G4L1_>%;"O4<%49TJCF+5;81D6V]5&.(W=RTIK@"'YG5)16WR5C/>S)PV\ M7I TL/_J!:7277.1V=0$1TE'R?!#(5-KT]I^;Y@0((OH=N]0:[_3@D0B:KAN*.QA*%C6ZUT%"3 MYT1$LBSWJM%Y3?5O+4]8=SL2^@[_4VC?(R#V+Z%?$Y*=#T\G&OQO_2G^,4 MV.(LR_470^9YUB-N%5O?E 4X%"S%%*K/0(WB$A\':@F\P?F2_MG".N'\%PC(M^">@'_U5Z?VKFM28ZGCF.\L@[@2ENT5BE77N!B+?,YY6.VJ KTAKAEJ,L"= M*G7-+--+J0&GYQ-VSW>/92$4 *ZL#5.S5ILLD!+Y5=!5@=:@65LQ3OD>F!C MBY^*2F!55%(=><3T0-]8PH[;6-OI=>8W-1GZ&K.;9U&),\)Y=E5@$Q_V \(F MD[DR^40I-:6;-EO,JH8OX\Q1U6#KYB4G)@$0'A%04(D[2Z?$P"O>DLH).KI@-M"02[9%E?K(SWO9D=L1UZ7:KX{):"04?-/#%UO-',I,^GHAX;&Y15>1:9':PI MS&XTEJ81'DZEXY\J$EHYU-I \UGS,%@9@4I,IIE<'BE!61V1K';#G LRD,2IMRGF[G4UG<'^ON7BXJLTGPPHW=,L 4?S;2B/CVH*DD%IOW '00GM!=%VU MT5(AR4 XPO9=/NO/'':%!F8D[=FA4@V5H3I62D!H>EV38+.R+VO&Z6$W36N3= MA]]8<9TAPSY7LH=$=F",?G<$WR2^-XB5CYO,GL-D7F !E9]=<]W9[JP'8G+ZD=$ET3N\"LD2B?A"6C=0>:(I2'#B$+<+)<%?6E!"3D<5\[5V0EV#?=J M_-WKCK>LZ_=#\G7GX.C5X<'>?L7UVQSQD^H;4L_QH6M(1DHVR((*92*CIQ M75)[\6+],+E$]FX R-@;%0>Y29'2DREBV!>.@/C0U;-'*L=0F1TW3E#N';- MN-(D+UD3Q7QH<#L0_6/J:(-L8%4[3JRE'TQYBI-$9!G5I^(\P^"E,8_8E"C& M6,=^../,D)F=2&THQ>=UHE-K2Q46[6&+Z$M2X7LR#6C;ID_LSU&5 M.AN: B%&:Z-V&K.CH2:18PM;&NBQTWN;M^.]>XTY/3?$;?6N+R9V5^F6QF3 M+S,N*K%8NO)9=:E9UZT/&M=%/0OJ-<%3^'I7%FHIJOMAXUK7[J'N"H8:Z)M%OO)Y<.=%R4?2N]>-+('V'?H"Q+:T[C@$MO4]A<^*?/8N@32JEV[X;B7BQYO MEE1#@GU5@M1E#:I.P8II?LS0VE6HHM#5,>@FL@&D2@IZE6.ABT[N-@KR:[5&=4"DXMA0HG0[Y>#SU3V3@WF;>QRR/;B22GHF\\LOTFQOYD=(S" M\^%\6E"3[CVRJZ]LC^=5 ;E2"/+I&6KFC)6I*Z5^=2< MB*I,-\#[F&;V#N)PP0YVVM8YWU:!1TUFD1:[8]HIK<$@NX[J/7F_(J&9HMN MD7^3#21VFT1=B(MZ*2['7*0-CEIBQ2"IN$8M^8A$)!C)%GW<)DC,JV4X:0MG MM81N*)Z^_'#&)L4VIFJZ'X>**DAIDRY!,%2&6AMR5>#46U(JQYFV]]B"PL"2 M+<.%\F31)/JUFH76322T$K#[HK3UCX19Q;^#5\8F,4ZM"B(W?(6P@3U:9=.A M2J98,=%=.HX[3K1.IL+6;B%(W!J+B5EU^D&[5Z7[4^%")8"S;1&IZLI=*) MT%/V_<6K7TW,!UX+2DS10B/MN(QAD*/;2?7*&LQ@CIF.]TC2Z<,15DGJ{!? M$BVL>S%J^7I=QBE25+H6RAMJSU)\^'T3VS%WE&+**U0*(0Y,D?RE MXZ<%9!/'V>GO?.3WJGW]D_OZ@/VE.Q=7IV].SOI M7O6\O_]Y9Q_|%_=[S3BXN/U]<=JEQX]4%?779>W_60^IAA\Y?> ME_PJVX'>?'.ZYY[9S#+^=79'S#UU<7)?ZOFC]V^=]I[=X8]+,_.07[0!+]E MG]+^[BZ^BU.,Y?"U#7_W]@FPL.'2_.C:\]1Y6<]51 M2VP^P-Y'. @Z7UDZG."?:DK9X^?+LXM+Q@% &QJ]>WXJG441)"[&#YFO/<(MQ'<7ER[8<(< M;-W=6P{^_2I=WH&TWS\L]:R:'X?/Q"HU$* 7)\Z'(#U%,! M1@LVRK'71A:1M>^= YY%.E%Y$[A//%MYG+XD+,?>2J\\F7N;3>'!SU]@TH\.0M % MZ/]8K-G7[<&-5%_=BLIK\]#*P$YREB5C56%4 M1-+QOW&1NY5N]'VJW+V33-ZS%,-F*=IUV.!K3)(XL?CWM582A>PJB%1UM&8,-A(87>3TKA&#T*/>]4"DYADM+G"S'&:T7^,XE8[I%%])?10U4=*%2B3NCQHZUN(O*6:N8C>HFB"-<5%;8A%% MX]1'/%)1UDW=AYIB_+2I=!+%.:7!('9G^&<0PDE@M&; GYNWL.Y# G@.NJ.U M@V[MH%[[Z'X6CK5_#XYU&B4MIS\3:?9T!(Y.'AH*?$&T\-">9GSCL@;E2V(MXA61/.4(}1URF^56'4)D0QS"I\7:.2PVM619MWG=U%S2LB^(OOS"1K2@#9&D3 M_Q:5B&/1]7C2'%0UM@#Y:TY]@'0R'8EGO*=-?H:; <%3H0:6"*F:.59A@-U_ME\H@'VU-@QASJ4(,LC'I9:;23+U/&+4;;HX'IY!;6D88T5511\"&YJPH)5#+ M]EA@V1A, "^/X69\[$XTQ>D@.2"S*$?9NC1-?!4W7#.# "8+)+:5:C%.*#B+=MAF+7A]D\CTG2D+'I/9IPS%F:HRBBTL.S(,;BFPP'#L4F3S+)O8A5&F3RC{8^ M_^@42JX%Q"'RE?PXCZ@&"0I[$)2JM7_31CK*=R1O$:Y+ >NN[\6*T=^K&:%= M2&5_?__HX.C@8%_R7Q:0E[HEO)&*.<%U/7/#-'U#[.K348)0O60\%2M%K11Q M*WS))K(<*>1''41;8O."T2"Z"@L:+ MFJRO:<08Z%1.E]!UVVG1?*G-VPGC2Y:?EAI-0M3,K76B+ 71X HINL)7C74M_ZZ@0KZ=-%5EU/J%1]#I9% Y#A\5B@I3W:>>^7+AN57G*:>A$)LX MO%I1N.8-C]SX\D0LMH"-CTK{;5M' ;.R M1I PW@J4OO _>M 2*]ZJL++*6E0;229\0;BH1-MN(QAD*/;2?7*&LQ@CIF.]TC2Z<,15DGJ;[1

$(#OR.^A/1;X32HGZ3\P1)T9>-'WH M/)D=);_W4=9>D/F^, GFU<3MMIAQ85/>KJ,')>WIN=EBHM&584S*$<(USRTO M#M36/4B+ T$Q*M6APP6ZN G\CQK.EEP"6GKY^+&&QTM<[%HM5_?RNH7LY6]^ M3>.B6-/X0VH:OR\.19C7K.I4BSH>QM2&JS7I4^6:XD+NP7E -+37"L@R#]UL MI7BL3J\U*:^ZTF'CUA^]1FCSTCCF(0[`SX4Q_QS&XR7\WS2;S_[G_P%02P,$ M% @ &5X-"YH M=&WM77MSVS:V_RJ\Z:2U9R2 TCB)E&9&<=TFLVV2VDIW [L#D9"$AB]4$+2L M ?3W/ 0I"0[B>UXO5<[TXW%!W G/,[3X O Z?;/2VFHDAEEKP9_OY;DNFT MFLG")JF1PL+5A;+39*CGO7EIE< GJY;[EY\=Z6SYZF6F+I+2+G/YTZ.9 M,! 5=*\>]YXV=WBX]^RX MOF;49%I?U*6R"H9C9"ZLNI#8^A5]1WW @W/_V%@7MCL6,Y4O>S\,YE:7/_3I M6JG^+:$O>#-7A>Q.)7>^= BBSTWWW(CP:=_:A2K52.7*+GM3E66R@>"U_FY MT<&3_LNJ?!F8+YF$M)<"M,;:3OMM^=CW3 _E_J#%>J/GO>MO+1=D:L)M(E7 MH^$D^-]S_A?[&:WM9ZAFLDS>R45RIF>B^*'#5^#^24AHU=A0LN.N1SC-HZ01R M"A-CDQ]?[H]X#FYK#"F(A#2M-;D]PG\^/3\Y> MA^/;]N^3]+\G9Z:]OSX=G M@W?#[[]{\J) GIR?GGP\>SM\>WKN[IV>G?Z/?K:3(X&2+]AR^>W#[_ M_5655HV75TA1#!!?-J9'KX93F8QUGNL% &"BRD0D936#OI;)'B<6[J9Z-M-% M4@)$0V,[> D1Y^B@?\)WSND.73OL[^)K?U0*J'NC9Q+T1J92D2/GS6A_%KJU*)= T, M_)7C*%PK?"LT)(IL]1E_P3^UES3GS$\7S%VA+4[7/)=64F-PK:Q&?\64)E9W MZ-+?%2SK6 '!JDB4+1,0/&6D72:C96+D6!H)*ID>AS%ZXO%-_.E)Z2I2I%,< MTV*JX]8 6O0A4G6AM1PHS$!O3^EM P3=*@*("0Y$S""Q:4=O*+-C/0UMU__MX!/:3GZCZG*\J]I)_2AAA"K0+,!N6NL+FP53(HM%U M&D.CMI%$,9_GP#NC7"9SHU'SZ:+$(9^(0F0*C))<+& A3(+J&W48#$@5<&$F M\-=>JO;R>.MX6SF2*+% MO.2BI!=*F58&EA&:-W*B2E!'*-5%!DV<@P3!BJ*:<*AT7C]]>@GF8P'<-0 Q M@]N(PAWD>0'6; 9MQ*@3/^PEND?\UT S%G)/*W)^9;?:P.QFR,"J+"L42B O M55.%S%4-%ADS[@A,J)U99.Y,,F%R"O9V?3>6)D2GB,1PJ&75S20;6H$9E'# MW>M:N2_I6.&LV@Z&NR(I8-5'>L1SR%/XO\]>_/CTZ3':)N*5) I&# I^C&.C MYEHAHDK):)0W#+W$ OX6<'?R-7&H*&(4#1 #&Q^85*(*2)C"B#A\7X[%0.!5CD.D6")OP M.0J5@:5'!'G*UZP3ZMI:MR8I3:(ATLN2W%A01W%?!=Z%%W'4DB8 MA$3.YNCS=$!M%QNOYI MC.8>M)"ZP4CHS9ZRT%?*068C8;$J9OJ7)O>=P?TOY6[2'2/% _^M7*;6P9I M5#A'?[*TGQ%#O-Q7]XZG7PB$D:[U$@T2O*(027305+4YJT C4PF2@W+HK&L4 MJ0E;+"@MB&0*_IQ):9V$C"3+6<'&8B2=>\G 7M-)Q9W?!6HN0B>2P1+ _2 M'J8B&H>&XXC:$XVYE'NZJPS=D8)!HH@.B ;_ P 5)M=8-9#$\S+D1Y$ M)+!$+=) S@F_%,WR>@T4]TX]HYJ8B27@DC2I H@M*V@'|&&IBE RPFSK/G6$)S63@A:56&U\YTU&\S!^:W#TZ-7KJ@2I!^/BQ+E/ MQ,1HP!*W2H=UZC7SSBI.9@%BJQ&US9UR>O3P8-;Q=7F(P3F"-4S:C (V>+ M8X*U>G-3AQP4S[\MK6"-[ZQ-SR&*>%R9H"\--B __JC*%86LD.C(L#U0$H/'6F"0VPT,YD)FWM1GG-2^A_DQW(M W+PYIP5 *8;;Y<.DSQ9A?<1-XC \NP:3?V77);Q)8C*0MGW%!88V>T"W8Y M&VN9= &$Y754!G_)BV0P3GVBAU0*R*K1$KL,SN@*^ M"G@[= GC0>2DK0D-CK0P60/\&\&"UW@[X"6BT=CH%75'$H?_9B"J9@;+T+!/ MG'M!P3 ;"S /.T)/$KT(0=N>^WWYZ0!]@GZK/>1O)T0W%9RW'*4&TZBPS #9M1E_]ZV(5SOXY)$[L;NA1]]I,[-#@L]-10)I\UPL>Q9%WTUQ%^Y8/>.<*LB5 M7Y@GQRLYUJC11DO=5.9Y'TQ/BZD'MY#<[*UE:8%+O@)7!P:P)CAC'SX].CICT##Y! "\.\M4GX3[GT/*TB>SJ8\YZK3\V493%AM#/D!Q\\T,B7S5EJ\0BIT5MAPC5B,H7\BKC6@P*1$:TP1-C=4EO>Q8F*[P63R^. MG590!EY&^E4'A64K)\[H#@F#*[F>8!5/5AO^T\4!I54P02+"$>E+UZ*BB>S_H\6JJ6 MU5 #9Z(O7,9Q$TMM;G0U.-\<,B_;5>W^?UNW+Y_CSUBXZY< 04H4G(-J]XV1 M3N4+B,A*&^?RTMG>.(U <>%R #0.F $PS>$-D<)TEJH6:28^E#OYZ2HQ=USE M&!: M-06Y>%3F'$OKNIQZ T7Q2:((N=3K . M+@'%0G*+HH51F^J9]B']^>WA_ P((]D(<>*Y1&,%2.IU!6&;^0$)5G@ M<(`!=5>&PK=$A=47&UABPM\ARQZJ0'\L)>/+46W0HR4N]^H'\$445CBOH[F" M2 A@(/0:C1L&.Y*IJ&"9/ %U:1&O';WCV0>0H,HIUPP$JADNK9S5>DT!F$HS MVWK3F[WI$VFL@/D+4/1:H4]-RX$S^=#P5T:"M+F@L+M(+*"5=3'4L M^7*ES5WHEB2FGHWDZ.!Q<(<<5*X.Q+\WDNT2&L2^+K',A@KKJ"@W%POOJD!O M$QWV"WC_#0?HRW>B/02IXT[!I8TTJW5E=[,#;]@2-2'P85.TC#D2&B(=%?GI\3Z!QP_20+V?G54*.J=<)E!0@9BW:&%_"N1]IK&*D MEE#MN$;^+FI"\"OF$V=6NR4(?D5=00 , ZREJ=QB002RETR(CR8NJ"[2W"[] MSUUMU^_B M+XV!E&"E;5/FVY3Y-F6^39E?Y2%ESHYS89J*72;MZ[W)BN.\!NWV#-M&O35> MQS%%ZA4 .T+..@2X%SF[0*$0WP%5,"M==+"3S*2@S/MJOC"H1+Q]?)P<[3]Y M7->8<@U[*DKR_[UNXDZCHG&N@L\R>* ,6I]+Z]$CP9; YGY,5@YOI1.%\E M7W*9,ZGX,6 ;AL$A>""L*MZ$^,M(U> W7%5AY1&6C&/ZWKELI?LJ%TNFZ7P MEEN&4OK]"^/&OO7A<7Q^SFH7HV70NL@G@O>VTOWF Q1RI:$:@X3C*/I$WHZZ MV(TCX&A;):7(I:^-P!+A:H1>(X:0,)2B!RZ-L:A0VH)@EA_2H)A; "C-90BPEJZV72RC?$>0LHVYCD[D M?]IXYWTOYDFR8A)6AS\].GB4H$'CM%OX77UH#?R7>=+=8\ =N3O>+062TY<<5Y". =1EB0NQIAC9;FUMWF<%;8%'-->1+#F_6V@5THYZ[QAK>!(;3IAXE,F2*JAG45Q 4(ODTWM2YF9 MB:NM:\DHDS!:^N2$%U*S0IX)\E>?^.0[^XZ\+D8HB55[?4LX# MG-E"8VT]%TF00_P)L<)RQ#-3X5%N7>(=P)PSM7QDB3?NGH3B#G@8#IL=&JV2 MRADTL-2"E6:MZY!U]U'H]DEPMRBS19GK4&: Z;(T;(MM1'O&E)EL67&YGC6 M/>%10]>S>4BE@3']<#F56866/%+?V"80Y3S=8$#R,/& ?C6_DI11H'=@)9 MEGP$C=\?W'(J6O11-I9,^/$R6,^-V:T#6&PEX*X?KL2RQ@PX[B:D:'BD:S"1 MZRL $]GL09*;VR00%P&0L,MH-1O+_)F#=1LE*3?*R1@_Z_ZH [9Z)*>)Y27[M(BY+O(YLSE[;*UDTPNM,A'GBGW2EX:"Q3M5ZBIO7&8X) AP0[`BNCE:U#K5 M8**Y1,0NR9=J;#CHO/9,T6W#JE?F'#UR[NC:=/\6B;=(_+5(_$ZO[OW^3T!: M5Q/N 1?18H7.+>-O&?^K&? M%?60]R@ _;(%/W4Y<5V=NEYUP--6X,E00YH[8 M<0>$~ .-UYV]M?;JJ+?3JY"6> M3N&F/*J@1W>C*MP11JNDD<\E"Q+HVD>A+=,4WVWY.%BFV]#I&!-D9;I>DV(E MUI)BLZZ692;-1!J816Z?ZDHZ?%8(VTFE#;J:W[L"B!YBQ6:#]7T"3!5$WBC7 MZ:?^;IK!Y5:"K$<)ASLX4=0?3_<;<)176 \G?#AD_QY?)(\&3S?.WSP]>IT&E1='O*;6)3)@*KG M4/=]W#O?BX]J>FAE[._=Q@M1N"T0?/(6ZLNJ'U->(09>*8\#MR!QAT4@PW% M)> 9TS&HJYD SM[3T6I31?MQWM=[-TG'/?]/L(;%H\Y".SX,P\IEI!,,!#(JE+ ;:7X/=HG%+?-05!B?$)K M[,LRQ(RD7>I]XYNCZPIGB,.LK>@6GU])!+*EA]N'"=BP&+#N#TJ(JN]S\G' MO'F6KQ%H!KN4-^F ;>H.R:CCYD!50*T)YH57\1!GT-GXA+[KNB"&]9T@*F ;KF9. Q&W4CV/5P"QU:L/91VTAPV]AN/*'"=<-PT#^ M79<@9,W9"XL#?85V3"K-@Z3/P> M[QZ[IK.ZAD+$U4HEE4GX#YB1$=?XP N)WVJ+-6:$;8X.F=DXFBO@*A9X!SQL M4Z*^P&M9%?9I'A\D0_L>0@<\H,$VFX'NP7.K#79S;A:(<^YN)/^"'3$&S1 MV6;^\$ M9R)P-NZIJDP:7J'S97'>@?%& (`$U?LT9/ :]#RDS6OT<9];C- ''3Y"&35W MH&RG]46>>C> 77)!8;G+1QY="1WKP7.##X.1/MHG,))-@V^SP*/;XW>0*Y-6MLY+2^"5O3:M",,(3M,V7_%?E2VZ>'+G08*]H$P H'P !8 !Q:7!T+3(P,C0P.3,P>&5X.3;$L>1S @GXDSX,7R[DUM6N[E\]Q;Z M.G6-TJ3+.D>`G>/#H_;12WBOVS[NME^R3Q=L_\@@] !?GY@X@K\%#]^]C87A M+)API87Y9> +X'WS]=Z[MT:;2+Q[>^C M>\.TW#V[FTH;Y@VLTC\LA=S-99) MTZ19]T4[,SUH>0B/:^_<-J MS+],M302EJ-$Q(V\$=C[FK%C^# 1U,,+8 A<&A,:9K[9*$U,<\1C&93&LE@QN![=MT_O?I'__HW=O6>]:^OKR[[5U\^ M?_R-G?SSY/JL?\;.$QP6#@R6&V;Z#"_MP(S4O M;B3-K#N182@2Z."O/[T^:K_HO3W$M[?T_/;>[9^$;89"DFN6CMB9"$0\%(IUM&@R$Y8N#'TE[#/_@X;%-%M(?C42 5-1@5X%)<1%'C[2[-5,N4U$H=1;Q65X5RBBK+] MU \9#F[9P?Z:PG&O0)9PQB;%0WC0!C#VN M-K!#NR7J"0>T/>% .J,S>@YM@@&;"!L)&T9$N6=H;!S;+ @38(HUTCY.+,A4 3R M*72+[V5<&8G$B6NVVQMS6 -8'S13/PU1&8,;6JD!&GU"9"U!SR:.FP.@+.!O MVLC/J#]A/SKM,T]X\%4.!PL[0Y06OP6S* %CZP3V&U[IO'GQLH'0@?8)>GP8M%9:[KQ%C@UWGD<"I-3LX,R4LQ>"L<$R>9= I'\([" EXD,(-'8RD':%3/5R+\ M,+#6Z40&DZ4\5FK E6 1RH%OM< ZF^,JIM*2*YZ.RI0@4(8L5!9"0,0:?X9Q MZ]=^?7YXC%/^\W63Z'A5^KN)46 %<(2:DHE$: 7@D M\ R$I,N Q 'B?P"6S0<@+XH_09G>+->\?UA1UE%W5&+07FA0<*"F%O >; MBSX88%XW9FH,^8EC Z(O*+(K68]YLV.96KL-D4="SN=2.A8W((N1FB;3<6 M#%4PL05DK6=X$OV2&73B9&753[7D9 B2Q&F>$$Q:(8$!N@OX,K1:'%")$.&& M3:D%G=%4:L#!:1Z%EE.&0I1ZGG X;F._+)\;UU;BXV#7 BPS(]#/WB \F'M/ M>YH;Z&J,8!AU?2)=?@N'B*JC!736.6[WSFTGZ/5;,]B0&U SH+A"J1)L#HU MB,TF@+ FL-T"U8;)5=(8 : I[89=QT%@MLDA>/-A[\[BR#FT 7\1:8 ; N/ M@CRR+X=D.T%7(Y7&-)),D(5<5TLVIS0;*YN4&$4X$(>?N+:V<. MUU?.#0<9S *-*2X3P(4A6B\7; H*^@Y/ H8">8/0,;:%!FINW4T"(*RB09,P4JA=,&RL4AP(ZV#*5SH%/?BOB95 J\ M9EET_A07.E\9KL4QW[(9V7' D@_=+L!;$2ZIV(-5-BM1LM9$W]++&=Q[J> MPX6N.4CO5SH?IJ*H'/QLTM@&YAXE$+!#"7YMDP71Y M-.4S[3;ZU7'KY:N_](+D*YD&%[(7;Z.#'9IW3TVQQV?4Q)OBI NOJ2+R uM$'!CQ5&\-1CL8V(M9,#3I@!C,B%!*LIRU.$#;M"'+;A$#V./KY%&+U:VL(.+H MF6W0,$OS_(CR>)@F.;T"\!X,=>-\_!;B1S/K+*7YQ2E(10>R M<%?0LQ]BXP;\J$!2CV6 [Z694-[_-M<$\"'!(44?EL&P19U$ZH[6AJ$750#ZN MD-Q=RS>^P?($U)JV2L1->XIPL=AD[]RH;['?UO6;^ S!2 EVKJ#;,G90)9 : MYL*[>1#5*MRR)$W(<2P)?52#%%81XP]S]:V*+79>(>K9^_Q%V=<:\2GOB-7P MV[*EQ)*Z9(?FRE"(DG%+=2#N[<2 M%0>\CM2T%%)Y#B]6YU6[8?%^V1 MP MDK>[?Y5C=NTWMS3+ Z)\&LR:: LCXS%,,78B%"!*=4EG0-""$-->[55I:)K/+ M6?_ :#(EBD>%!3MfUUYOU68-&,.@[7S;Q[\H/S\)=]Y(\;PM,^7W&=%_MO6L5 M&OMN+V&1@[/=/L+SJBB1I7 AQ;O1?@&%N&B6^Q;6+M=",?,&+@!.$!\4X90A M>+7F";Y<=[+-K?@9QM;C#+T#V/N=5JV7(87CQ5G:]1&>'XCYMYKV8T@-SPI@E'(M'12MH D>FN>F.Y*T(EYU\"2;:J7M(:A3\"?VRJGQ[:,+R MPP>1)QP^N7[=! M&I#F&MUK@+@2=(RK&[)H29_7:6\.\'$QAW@$AW2,.WI\802X=00)E@L1GPT0 M+*&]MFD8IN#]J7_3)4%O#6'M<#ES[GIGMRY&*8IU-GP"K(N@\B63_9Y-*%R5@IG! M8MC4B2Y2K4(!2Z+#M%H6+J9!ZTU"F>YGY<$>W'O9ROMK#6%>V=A?+4)-5?.M?WIS_.I-;\N$U2;1^@H'%L;SW:SO,>1]Y1>@<4[{)UTY^ M^AN1>]Y;FBGS0 E*!+N7241#RR4LH*IAU.V''?=^6^OMG? MUY^&+Q'-%/ QG!LXKE-T0]=D*CDC-.3>8*3?XF&!G[:8'T+B3S0^_[L8 Z(4/?G"AXH M,<;TH%31.S8)+A)CC@D.I!$0_GY(?AB >0]2((*4*5 M(*63E 2P3[0J[S%IBODA4 QOJ3071K6 "UT(LB3%[I< MaY ::)2[0% CQ4C7)^U1*!COI9.78ZTZ J{{B?+N\BK;6ROEVUZ;9LJ%{A-T MT,SN ,:9)F(A]0U?'X%I'+8V31+P\1JB*6)'FOOII_ MW;[LKNW10N+,+GUFESZS+>DSSR+6^K?6IC>E-NP<534*WE&:J#(E*YKH'V-: K$MVGCBLT43C9GG10(KI8"BL89IQ"Z!TT'%VN4/#5 L$+K+]J6#G9G"6P@K[$&1 M"M8]AH$1VV"4&[3[_*/5.ID;*58!AB$BEQT.3NM86#F.IB M1R4+C^W?'&"V3'.5I:C*+N6)B-;I^'N?+L$EW&^XWAIQF)MFZO-QV#G:K.8 ML%:@(_LB;-ZT>OO9X=SEDWR$#T;/_M4]CF\JM2[:#NHZ[*W7TTEV$6O]O;\TX4XLYY6!Y3.1;M'Y'-?4!1J9BC *W= MD'?^=+<":[_@G>(X4VAC6QQ0% '/M>B6>?6^#JFG_E& M*O NMFY0?[[X'#RTBM/UAFH=G^]7+S]{G\1!;9J^&\>@:2U]#QT'+@MH7#EC4ARY*50V)HZKX_+-75:ZVE]9V2M-K)> M;6QD75ZQ\\NS_L7E^?OSTQ,THMC5-7SU^7IEM=_J9R(]QT+_-^AM/G_ MG"@BMS_V&R!#_QJL?ZP@V]_RBC#EPD5A*FQ('O/5R#E8!AC6\(KM[UHORPJMW$UY(G0S:0;2.Q\P::C=OMH?H. Y#:L;DBQ9Z<3 M*8"Q??V7N0@ &B?S?-N2C[[U2U]\6K!6)JK_$DW2M_Y1M$=OZD,<\7NYCG M+N:YM3'/AVFHD\&@_WE@ >'}Y1D[.?V?RZM_?NR?_7??*]Q/5Q_/3W]C[P$O M@NJ]L]CYZ=7%I_[E9]OE]ZQO7EL4_0%{9HVD+#/3/<3B5A[>KZ!\9TQ#:T[A MO*H6UV#G@!N^@E4>"?RU%53?9HRY]*@6'^5^YF/8O]\^_;+S>@O2+VD23R'] M\MRGC;G,+20ST#5A4=CF,"W*\N3EWY[@DW%ND=,:I]\X90GYUP(#7^='W[2 M.8 ^X?S:%:LO3D/KTK!@&V_J(2J$?QNL7,#)=K+@6^RQ4>;;S'6APYX M1C4O**.4BD;Z6E8+)68=/E^OBCUCTK9WLF, MYRXSRO,'&[A)*]A[]VW9ZUX2C,=4Z!TD"4)W-G0U?^?5%1M47]@9G);}J-(" MF+O2VMGNF><>5R52908Z^QA,;U_4.D"A9;9"E'FN"#;8 5RK<*8:*,Z@=+BK/RQGH#6,Q$NCW,=9"=;L7-9 _/"N8GPMUH9+!+N+RFW,@\5PFO1[%U(U$K*H!NYE61H7'IKX(1D*<;5W%%/!1U(1>=?8T"$40REL;%_H>EXB^4S4?./%\1MTGL@[RX)4UEFK1#KTO*=\}]]\51NG*ZVOXU=CR2ED7A+==BTZH%9Y&N@K4%5:5+^?SZ0^QU+\:(7/MJ),+/8K!YK< M23)_HG>&K;QS=,%5Z&DAMW]VY[([E]VY[,YE=RZ[<_D>Y[(&PVQ=&&$U%/N_M2QY3(9M"U/O_=Q'eS\@e$_OSP<.]-"JQ]1[3WT/Y^[T/Z]>#_ 5:+ 0(4 M Q0 ('*)D%D1K^;2K'< &/A M 9 " 9UQ!0:Q?:T+3(P,C0P.3,P>&5X,3:D.#(N:'1M M4$L! A0#% @ &5X,3DN M:'1M4$L! A0#% @ FG"0 +\([8 (! MQOX% '%I<'0M,C R-# Y,S!X97@R,2YH=&U02P$"% ,4 " !RB9!9I 4< MU (# #B#P %@ @ &A" 8 <6EP="TR,#(T,#DS,'AE>#(T,#DS,'AE>#-D,2YH=&U02P$"% ,4 " !RB9!9I 4< MU (# #B#P %@ @ &A" 8 <6EP="TR,#(T,#DS,'AE>#(S M+FAT;5!+ 0(4 Q0 ('*)D%GB7/WIM0D & ^ 8" M <<,!@!Q:7!T+3(P,C0P.3,P>&5X,S%D,2YH=&U02P$"% ,4 " !RB9!9 MB2B & '%I<'0M,C R-# Y,S!X97@S,BYH=&U02P$"% ,4 " !R MB9!9S$/3GC00 @S@ %P @ ' * 8 <6EP="TR,#(T,#DS M,'AE>#-D,2YH=&U02P$"% ,4 " !RB9!9$TM9,,F4 "STP4 %P M @ 8 <6EP="TR,#(T,#DS,'AE>#-D,2YH=&U02P$"% ,4 M" !RB9!9#Y< 8W<9 "H@@ %0 @ $GS@8 <6EP="TR,#(T M,#DS,'AE>#0N:'1M4$L! A0#% @ H$P H'P !8 M (!T><& '%I<'0M,C R-# Y,S!X97@Y-RYH=&U02P4& !4 ,%0";!0 K?L& end XML 125 qipt-20240930x10k_htm.xml IDEA: XBRL DOCUMENT 0001540013 us-gaap:RetainedEarningsMember 2024-09-30 0001540013 us-gaap:AdditionalPaidInCapitalMember 2024-09-30 0001540013 us-gaap:RetainedEarningsMember 2023-09-30 0001540013 us-gaap:AdditionalPaidInCapitalMember 2023-09-30 0001540013 us-gaap:RetainedEarningsMember 2022-09-30 0001540013 us-gaap:AdditionalPaidInCapitalMember 2022-09-30 0001540013 us-gaap:CommonStockMember 2024-09-30 0001540013 us-gaap:CommonStockMember 2023-09-30 0001540013 us-gaap:CommonStockMember 2022-09-30 0001540013 srt:WeightedAverageMember 2024-09-30 0001540013 us-gaap:EmployeeStockOptionMember 2023-09-30 0001540013 srt:WeightedAverageMember 2023-09-30 0001540013 srt:MaximumMember us-gaap:EmployeeStockOptionMember 2023-10-01 2024-09-30 0001540013 us-gaap:RestrictedStockUnitsRSUMember 2023-09-30 0001540013 us-gaap:RestrictedStockUnitsRSUMember 2022-09-30 0001540013 srt:MinimumMember us-gaap:RestrictedStockUnitsRSUMember 2023-10-01 2024-09-30 0001540013 srt:MaximumMember us-gaap:RestrictedStockUnitsRSUMember 2023-10-01 2024-09-30 0001540013 us-gaap:CommonStockMember 2023-10-01 2024-09-30 0001540013 us-gaap:CommonStockMember 2022-10-01 2023-09-30 0001540013 us-gaap:VehiclesMember 2024-09-30 0001540013 us-gaap:OfficeEquipmentMember 2024-09-30 0001540013 us-gaap:LeaseholdImprovementsMember 2024-09-30 0001540013 us-gaap:LandMember 2024-09-30 0001540013 us-gaap:EquipmentMember 2024-09-30 0001540013 us-gaap:BuildingMember 2024-09-30 0001540013 us-gaap:AssetUnderConstructionMember 2024-09-30 0001540013 us-gaap:VehiclesMember 2023-09-30 0001540013 us-gaap:OfficeEquipmentMember 2023-09-30 0001540013 us-gaap:LeaseholdImprovementsMember 2023-09-30 0001540013 us-gaap:LandMember 2023-09-30 0001540013 us-gaap:EquipmentMember 2023-09-30 0001540013 us-gaap:BuildingMember 2023-09-30 0001540013 us-gaap:DelayedDrawTermLoanMember 2023-01-03 2023-01-03 0001540013 qipt:TermLoanMember 2023-01-03 2023-01-03 0001540013 us-gaap:EquipmentMember 2023-10-01 2024-09-30 0001540013 us-gaap:EquipmentMember 2022-10-01 2023-09-30 0001540013 qipt:DmeScriptsLlcMember 2023-07-01 2023-07-31 0001540013 us-gaap:RetainedEarningsMember 2023-10-01 2024-09-30 0001540013 us-gaap:RetainedEarningsMember 2022-10-01 2023-09-30 0001540013 us-gaap:RevolvingCreditFacilityMember 2023-01-03 0001540013 us-gaap:DelayedDrawTermLoanMember 2023-01-03 0001540013 qipt:SeniorCreditFacilityMember 2023-01-03 0001540013 srt:MinimumMember 2024-09-30 0001540013 srt:MaximumMember 2024-09-30 0001540013 qipt:SouthernMember 2023-10-01 2024-09-30 0001540013 qipt:SouthernMember 2022-10-01 2023-09-30 0001540013 qipt:GreatElmMember 2022-10-01 2023-09-30 0001540013 qipt:SbaLoanMember 2022-10-01 2023-09-30 0001540013 srt:MinimumMember us-gaap:CustomerRelationshipsMember 2024-09-30 0001540013 srt:MaximumMember us-gaap:CustomerRelationshipsMember 2024-09-30 0001540013 us-gaap:TradeNamesMember 2024-09-30 0001540013 us-gaap:NoncompeteAgreementsMember 2024-09-30 0001540013 us-gaap:CustomerRelationshipsMember 2024-09-30 0001540013 us-gaap:CustomerContractsMember 2024-09-30 0001540013 us-gaap:TradeNamesMember 2023-09-30 0001540013 us-gaap:NoncompeteAgreementsMember 2023-09-30 0001540013 us-gaap:CustomerRelationshipsMember 2023-09-30 0001540013 us-gaap:DelayedDrawTermLoanMember 2023-09-30 0001540013 qipt:DmeScriptsLlcMember 2023-07-31 0001540013 qipt:DmeScriptsLlcMember 2024-09-30 0001540013 srt:WeightedAverageMember us-gaap:InterestRateSwapMember 2024-09-30 0001540013 srt:MinimumMember us-gaap:InterestRateSwapMember 2024-09-30 0001540013 srt:MaximumMember us-gaap:InterestRateSwapMember 2024-09-30 0001540013 us-gaap:InterestRateSwapMember 2024-09-30 0001540013 qipt:DelayedDrawTermLoanAndTermLoanMember 2024-09-30 0001540013 us-gaap:SecuredDebtMember us-gaap:EquipmentMember 2024-09-30 0001540013 us-gaap:SecuredDebtMember us-gaap:EquipmentMember 2024-09-30 0001540013 qipt:EquipmentLoanMember 2024-09-30 0001540013 qipt:EquipmentLoanMember 2023-09-30 0001540013 us-gaap:RevolvingCreditFacilityMember 2024-09-30 0001540013 us-gaap:DelayedDrawTermLoanMember 2024-09-30 0001540013 qipt:TermLoanMember 2024-09-30 0001540013 us-gaap:DelayedDrawTermLoanMember 2023-09-30 0001540013 qipt:TermLoanMember 2023-09-30 0001540013 srt:MinimumMember qipt:DelayedDrawTermLoanAndTermLoanMember 2023-10-01 2024-09-30 0001540013 srt:MaximumMember qipt:DelayedDrawTermLoanAndTermLoanMember 2023-10-01 2024-09-30 0001540013 qipt:SouthernPharmaceuticalCorporationMember us-gaap:TradeNamesMember 2023-09-01 0001540013 qipt:SouthernPharmaceuticalCorporationMember us-gaap:NoncompeteAgreementsMember 2023-09-01 0001540013

qipt:SouthernPharmaceuticalCorporationMember us-gaap:CustomerRelationshipsMember 2023-09-01 0001540013 qipt:GreatElmHealthcareLlcMember us-gaap:TradeNamesMember 2023-01-03 0001540013 qipt:GreatElmHealthcareLlcMember us-gaap:CustomerRelationshipsMember 2023-01-03 0001540013 qipt:SouthernPharmaceuticalCorporationMember 2023-10-01 2024-09-30 0001540013 qipt:GreatElmHealthcareLlcMember 2023-10-01 2024-09-30 0001540013 qipt:SouthernPharmaceuticalCorporationMember 2023-09-01 2023-09-30 0001540013 qipt:GreatElmHealthcareLlcMember 2023-01-03 2023-09-30 0001540013 qipt:SouthernPharmaceuticalCorporationMember 2022-10-01 2023-09-30 0001540013 qipt:GreatElmHealthcareLlcMember 2022-10-01 2023-09-30 0001540013 srt:AffiliatedEntityMember 2024-09-30 0001540013 us-gaap:EmployeeStockOptionMember 2023-10-01 2024-09-30 0001540013 us-gaap:EmployeeStockOptionMember 2022-10-01 2023-09-30 0001540013 us-gaap:AdditionalPaidInCapitalMember 2023-10-01 2024-09-30 0001540013 us-gaap:AdditionalPaidInCapitalMember 2022-10-01 2023-09-30 0001540013 us-gaap:RestrictedStockUnitsRSUMember 2024-09-30 0001540013 us-gaap:RestrictedStockUnitsRSUMember 2023-10-01 2024-09-30 0001540013 us-gaap:RestrictedStockUnitsRSUMember 2022-10-01 2023-09-30 0001540013 srt:MinimumMember us-gaap:EmployeeStockOptionMember 2022-10-01 2023-09-30 0001540013 srt:MaximumMember us-gaap:EmployeeStockOptionMember 2022-10-01 2023-09-30 0001540013 srt:MinimumMember us-gaap:VehiclesMember 2023-10-01 2024-09-30 0001540013 srt:MinimumMember us-gaap:LeaseholdImprovementsMember 2023-10-01 2024-09-30 0001540013 srt:MinimumMember us-gaap:EquipmentMember 2023-10-01 2024-09-30 0001540013 srt:MinimumMember qipt:RightOfUseVehiclesMember 2023-10-01 2024-09-30 0001540013 srt:MinimumMember qipt:RightOfUseRealEstateMember 2023-10-01 2024-09-30 0001540013 srt:MaximumMember us-gaap:VehiclesMember 2023-10-01 2024-09-30 0001540013 srt:MaximumMember us-gaap:OfficeEquipmentMember 2023-10-01 2024-09-30 0001540013 srt:MaximumMember us-gaap:LeaseholdImprovementsMember 2023-10-01 2024-09-30 0001540013 srt:MaximumMember us-gaap:EquipmentMember 2023-10-01 2024-09-30 0001540013 srt:MaximumMember us-gaap:BuildingMember 2023-10-01 2024-09-30 0001540013 srt:MaximumMember qipt:RightOfUseVehiclesMember 2023-10-01 2024-09-30 0001540013 srt:MaximumMember qipt:RightOfUseRealEstateMember 2023-10-01 2024-09-30 0001540013 qipt:GreatElmHealthcareLlcMember 2023-01-03 2023-01-03 0001540013 qipt:SouthernPharmaceuticalCorporationMember 2023-09-01 2023-09-01 0001540013 2023-04-01 2023-04-30 0001540013 us-gaap:DomesticCountryMember 2024-09-30 0001540013 srt:AffiliatedEntityMember 2022-10-01 2022-10-31 0001540013 qipt:LeaseExpiresInSeptember2029Member srt:AffiliatedEntityMember 2023-10-01 2024-09-30 0001540013 qipt:LeaseExpiresInJune2026Member srt:AffiliatedEntityMember 2023-10-01 2024-09-30 0001540013 srt:AffiliatedEntityMember 2023-10-01 2024-09-30 0001540013 qipt:EquipmentLoanMember 2023-10-01 2024-09-30 0001540013 qipt:RightOfUseVehiclesMember 2024-09-30 0001540013 qipt:RightOfUseRealEstateMember 2024-09-30 0001540013 qipt:RightOfUseVehiclesMember 2023-09-30 0001540013 qipt:RightOfUseRealEstateMember 2023-09-30 0001540013 us-gaap:RevolvingCreditFacilityMember 2023-10-01 2024-09-30 0001540013 qipt:DelayedDrawTermLoanAndTermLoanMember 2023-10-01 2024-09-30 0001540013 srt:MinimumMember qipt:EquipmentLoanMember 2023-10-01 2024-09-30 0001540013 srt:MaximumMember qipt:EquipmentLoanMember 2023-10-01 2024-09-30 0001540013 2024-09-30 0001540013 us-gaap:ForeignCountryMember 2024-09-30 0001540013 qipt:SouthernPharmaceuticalCorporationMember 2023-09-01 0001540013 qipt:GreatElmHealthcareLlcMember 2023-01-03 0001540013 2023-09-30 0001540013 2022-09-30 0001540013 2022-10-01 2023-09-30 0001540013 2024-07-01 2024-09-30 0001540013 2024-03-28 0001540013 2024-12-11 0001540013 2023-10-01 2024-09-30 iso4217:USD shares qipt:segment qipt:state shares iso4217:USD pure qipt:item qipt:installment qipt:lease iso4217:CAD iso4217:CAD shares utr:sqft http://fasb.org/us-gaap/2024#OperatingLeaseLiability http://fasb.org/us-gaap/2024#OperatingLeaseLiability http://fasb.org/us-gaap/2024#FinanceLeaseLiability http://fasb.org/us-gaap/2024#FinanceLeaseLiability 0 0 0 0 0 0 0001540013 --09-30 2024 FY false 00-0000000 http://fasb.org/us-gaap/2024#SecuredOvernightFinancingRateSofrMember http://fasb.org/us-gaap/2024#OperatingLeaseLiability http://fasb.org/us-gaap/2024#FinanceLeaseLiability http://fasb.org/us-gaap/2024#ValuationTechniqueOptionPricingModelMember P1Y 10-K true 2024-09-30 false 001-40413 QUIPT HOME MEDICAL CORP. A1 1019 Town Drive Wilder KY 41076 859 878-2220 Common Shares, without Par Value QIPT NASDAQ No No Yes Yes Accelerated Filer true true false false false false 153207393000 43091273 243 BDO USA, P.C. Cincinnati, Ohio 16174000 17209000 29116000 25978000 20853000 18414000 6911000 3832000 73054000 65433000 37385000 35503000 16475000 17902000 50733000 52825000 67953000 74040000 1311000 1411000 337000 294000 174194000 181975000 247248000 247408000 35363000 32018000 12804000 14114000 5867000 5122000 3248000 3352000 3568000 4511000 1457000 60850000 60574000 55000 233000 13283000 14028000 1122000 64545000 61114000 202000 344000 140057000 136293000 0 0 43091273 43091273 42102471 42102471 0 0 0 0 0 0 277762000 274923000 -170571000 -163808000 107191000 111115000 247248000 247408000 94308000 86172000 151607000 125505000 245915000 211677000 68925000 57897000 122542000 103224000 5974000 5131000 38490000 30901000 6091000 5197000 2484000 5280000 401000 1269000 107000 75000 1115000 2853000 7168000 5910000 787000 369000 -30000 43000 108000 -309000 -89000 -1122000 -6654000 -2699000 109000 85000 -6763000 -2784000 -0.16 -0.07 -0.16 -0.07 42501 38607 42501 38607 35605000 240571000 -161024000 79547000 -2784000 -2784000 432000 2060000 2060000 3303000 5409000 27866000 27866000 526000 -1338000 -1338000 130000 484000 484000 5280000 5280000 42102000 274923000 -163808000 111115000 -6763000 -6763000 469000 -213000 -213000 519000 568000 568000 2484000 2484000 43090000 277762000 -170571000 107191000 -6763000 -2784000 44581000 36098000 2484000 5280000 107000 75000 -30000 551000 591000 43000 108000 -309000 -89000 -1122000 342000 -548000 5974000 5131000 5386000 4622000 -29000 -96000 3294000 3063000 3420000 60000 3124000 2239000 -943000 240000 3127000 3116000 35381000 36980000 10313000 6852000 210000 65000 210000 76038000 -10313000 -82825000 26792000 20447000 1579000 821000 64000000 3450000 2650000 17100000 16500000 10777000 23500000 60000 581000 27866000 213000 1338000 568000 484000 944000 5083000 -26147000 54430000 -1079000 8585000 44000 108000 17209000 8516000 16174000 17209000 6826000 6026000 -1249000 -680000 4229000 7938000 25304000 23615000 1975000 1159000 214000 1.Nature of operations Reporting entity Quipt Home Medical Corp. (“Quipt” or the “Company”) was incorporated under the Business Corporations Act (Alberta) on March 5, 1997. On December 30, 2013, pursuant to a Certificate of Continuance, the Company changed its jurisdiction of governance by continuing from Alberta into British Columbia. The Company’s head office is located at 1019 Town Drive, Wilder, Kentucky 41076, and its registered office is located at Suite 2700, 1133 Melville Street, Vancouver, British Columbia V6E 4E5. All significant operating decisions are based on analysis of the Company as a whole; accordingly, the Company operates in one business segment, which is the sale and rental of medical equipment and related devices. The Company’s common shares are traded on the Nasdaq Capital Market and the Toronto Stock Exchange, both under the symbol “QIPT”. 1 2.Basis of Presentation and summary of significant accounting policies Basis of accounting These consolidated financial statements as of and for the years ended September 30, 2024 and 2023 (the “Consolidated Financial Statements”) of the Company were prepared in accordance with accounting principles generally accepted in the US (“GAAP”). The consolidated financial statements, which are presented in US dollars, have been prepared under the historical cost convention, as modified by the measurement at fair values of certain financial assets and financial liabilities. Historically, the Company qualified as a foreign private issuer and prepared its consolidated financial statements in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB). Effective October 1, 2024, the Company no longer qualifies as a foreign private issuer as defined in Rule 405 of Regulation C under the Securities Act and Rule 3b-4 under the Exchange Act and therefore has become a domestic filer and must file this Form 10-K pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and in accordance with GAAP. The Company’s consolidated financial statements were prepared in accordance with GAAP retrospectively for the year ended September 30, 2023. The consolidated financial statements of the Company are presented in US dollars, which is the Company’s functional currency, determined using management’s judgment that the primary economic environment in which it will derive its revenues and expenses incurred to generate those revenues is the US. Basis of measurement These consolidated financial statements have been prepared on a going concern basis that assumes that the Company will continue its operations for the foreseeable future and be able to realize its assets and discharge its liabilities and commitments in the normal course of operation. Principles of consolidation These consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries. All intercompany transactions have been eliminated. The Company’s consolidated entities, which all have a functional currency of US dollars and ownership of 100%, are as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> 100 W. Commercial Street, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Medical West Healthcare Center, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Acadia Medical Supply, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Metro-Med, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Access Respiratory Home Care, L.L.C. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Metro-Med, Inc. - Los Alamitos </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Alliance Home Care & Mobile Diagnostics, L.L.C. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-

align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Metro-Med, Inc. - Ventura </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> At Home Health Equipment, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> NorCal Respiratory, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Black Bear Medical, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Northwest Medical, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Black Bear Medical Group, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Oxygen Plus </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Black Bear Medical NH, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Patient-Aids, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Care Medical Atlanta, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Patient Home Monitoring, Inc </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Care Medical of Athens, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> QHM Holdings, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Care Medical of Augusta, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> QHM Investments I, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Care Medical of Gainesville, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Quipt Home Medical, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Care Medical Partners, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Rejuvenight, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Care Medical Savannah, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Resource Medical, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Central Oxygen, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Resource Medical Group Charleston, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Coastal Med-Tech Corp. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Resource Medical Group, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Cooley Medical Equipment, Incorporated </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Respicare, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Focus Respiratory, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Riverside Medical, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Good Night Medical, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> RTA Homecare, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Good Night Medical of Ohio, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;padding:0pt;"> Semo Drugs - Care Plus of Mo, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Good Night Medical of Texas, Inc </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Sleep Health Diagnostics, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Great Elm Healthcare, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Sleepwell, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Health Technology Resources, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Southeastern Biomedical Services, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Heartland Health Therapy, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Southern Pharmaceutical Corporation </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Heckman Healthcare Service & Supplies Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Thrift Home Care, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Hometown Medical LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"><p style="font-family:'Times New

Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Tuscan, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Legacy Oxygen and Home Care Equipment, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> United Respiratory Services, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Mayhugh Drugs, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> West Home Healthcare, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Med Supply Center, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr></table> Use of estimates Preparing financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company's management reviews these estimates, judgments, and assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted prospectively in the period in which the estimates are revised. Actual results could differ from those estimates. Estimates where management has made subjective judgments and where there is significant risk of material adjustments to assets and liabilities in future accounting periods include fair value measurements for financial instruments and share- based transactions, useful lives and impairment of non-financial assets (property and equipment and intangible assets), provision for expected credit losses, fair value measurements for assets and liabilities acquired in business acquisitions, and calculation of deferred taxes. Accounts receivable Due to the nature of our industry and the reimbursement environment in which the Company operates, certain estimates are required to record total net revenues and accounts receivable at their net realizable values, including estimating variable consideration. Inherent in these estimates is the risk that they will have to be revised or updated as additional information becomes available. Specifically, the complexity of many third-party billing arrangements, contractual terms, and the uncertainty of reimbursement amounts for certain services may result in adjustments to amounts originally recorded. Such adjustments are typically identified and recorded at the point of cash application, claim denial, or account review. Net realizable values are estimated based on a number of factors, including age of the receivables, changes in customer payment patterns, historical experience, industry trends, and current economic conditions. Inventory Inventory is stated at the lower of cost or net realizable value with cost determined using the first-in, first-out method. The Company's inventory consists of finished goods purchased from vendors; therefore, no labor or overhead is included in the inventory cost. Inventory is subsequently recorded within cost of inventory sold sales on the consolidated statements of operations at the time the inventory is sold. Inventory is transferred to property and equipment as rental equipment at the time of rental revenue recognition. The Company reviews inventory for obsolete, redundant, and slow-moving goods, and any such inventories are written down to their estimated net realizable value. Property, equipment, and right-of-use assets Property and equipment are stated at cost less accumulated depreciation. Major renewals and improvements are capitalized in the property accounts, while maintenance and repairs which do not extend the useful life of the respective assets, are expensed as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. The estimated useful lives of the assets are as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:77.77%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:77.77%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Description </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:middle;white-space:nowrap;width:20.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Estimated Useful Life </td></tr><tr><td style="vertical-align:bottom;width:77.77%;background:#cceeff;margin:0pt;padding:0pt;"> Rental equipment </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;background:#cceeff;margin:0pt;padding:0pt;"> 1 </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;background:#cceeff;margin:0pt;padding:0pt;"> 5 years </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:77.77%;margin:0pt;padding:0pt;"> Right-of-use real estate </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;margin:0pt;padding:0pt;"> Life of lease 2 </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;margin:0pt;padding:0pt;"> 11 years </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:77.77%;background:#cceeff;margin:0pt;padding:0pt;"> Right-of-use vehicles </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;background:#cceeff;margin:0pt;padding:0pt;"> Life of lease 2 </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;background:#cceeff;margin:0pt;padding:0pt;"> 7 years </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:77.77%;margin:0pt;padding:0pt;"> Vehicles </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;margin:0pt;padding:0pt;"> 1 </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;margin:0pt;padding:0pt;"> 5 years </td></tr><tr><td style="vertical-align:bottom;width:77.77%;background:#cceeff;margin:0pt;padding:0pt;"> Leasehold improvements </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-

family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;">Life of lease 1 </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;background:#cceeff;margin:0pt;padding:0pt;"> 11 years </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:77.77%;margin:0pt;padding:0pt;"> Buildings </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;margin:0pt;padding:0pt;"> 25 years </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:77.77%;background:#cceeff;margin:0pt;padding:0pt;"> Office and technology equipment </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;background:#cceeff;margin:0pt;padding:0pt;"> 5 years </td></tr></table> - Depreciation of rental equipment commences once it has been delivered to a patient and put in use. Property and equipment and other non-current assets with definite useful lives are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. Intangible assets The Company has recorded various intangible assets consisting of customer relationships, customer contracts, trade names and non-compete agreements, in connection with various business acquisitions. Customer relationships are recognized based on the estimated fair value given to the long-term associations with referral sources such as doctors, hospitals, and sleep centers. Customer contracts are recognized at the estimated fair value of the present value of expected future customer billings based on the statistical life of a customer Trade names are recognized at the estimated fair value associated with the trade name of the acquired company. Non-compete agreements are recognized at the estimated fair value associated with the non-compete agreements entered into by the sellers of acquired companies. Definite life intangible assets are amortized on a straight-line basis over the estimated useful lives of the related assets as follows: - <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:92%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:70.32%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:4.04%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.36%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;margin:0pt;padding:0pt;"> - </td></tr><tr><td style="vertical-align:bottom;width:70.32%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Description </td><td style="vertical-align:bottom;white-space:nowrap;width:4.04%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:25.63%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Estimated Useful Life </td></tr><tr><td style="vertical-align:bottom;width:70.32%;background:#cceeff;margin:0pt;padding:0pt;"> Customer relationships </td><td style="vertical-align:bottom;white-space:nowrap;width:4.04%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;background:#cceeff;margin:0pt;padding:0pt;"> 10 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.36%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;background:#cceeff;margin:0pt;padding:0pt;"> 20 years </td></tr><tr><td style="vertical-align:bottom;width:70.32%;margin:0pt;padding:0pt;"> Customer contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:4.04%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.36%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;margin:0pt;padding:0pt;"> 2 years </td></tr><tr><td style="vertical-align:bottom;width:70.32%;background:#cceeff;margin:0pt;padding:0pt;"> Trade names </td><td style="vertical-align:bottom;white-space:nowrap;width:4.04%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.36%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;background:#cceeff;margin:0pt;padding:0pt;"> 10 years </td></tr><tr><td style="vertical-align:bottom;width:70.32%;margin:0pt;padding:0pt;"> Non-compete agreements </td><td style="vertical-align:bottom;white-space:nowrap;width:4.04%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.36%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;margin:0pt;padding:0pt;"> 5 years </td></tr></table> - The Company reviews the estimates for useful lives on an annual basis, or more frequently if events during the year indicate that a change may be required, with consideration given to technological obsolescence and other relevant business factors. A change in management's estimate could impact depreciation/amortization expense and the carrying value of property and equipment and intangible assets. The Company periodically evaluates the recoverability of long-lived assets whenever events and changes in circumstances indicate that the carrying amount of an asset may not be fully recoverable. When indicators of impairment are present, the carrying values of the assets are evaluated in relation to the operating performance and future undiscounted cash flows of the underlying business. The net book value of the underlying asset is adjusted to fair value if the sum of the expected discounted cash flows is less than book value. Fair values are based on estimates of market prices and assumptions concerning the amount and timing of estimated future cash flows and discount rates, reflecting varying degrees of perceived risk, which are Level 3 unobservable inputs. The Company did not have any long-lived asset impairments in the years ended September 30, 2024 or 2023. Goodwill impairment The Company tests goodwill for impairment on an annual basis on July 1, or more frequently if an event occurs or circumstances change that would indicate that impairment may exist. The Company determines the fair value of our reporting unit using the income approach (a Level 3 fair value input) and market approach (a Level 2 fair value input) to valuation, as well as other generally accepted valuation methodologies. The income approach utilizes a discounted cash flow analysis using management's assumptions. The market approach compares the reporting unit to similar companies with the assumption that companies operating in the same industry will share similar characteristics and that company values will correlate to those characteristics. If the carrying amount of the reporting unit exceeds the reporting unit's fair value, an impairment loss is recognized equal to the difference between the carrying amount and the estimated fair value of the reporting unit. The Company concluded that there was no impairment of goodwill during fiscal 2024 or 2023. <p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-

align:justify;margin:0pt 0pt 12pt 0pt;">The approach uses cash flow projections based upon a financial forecast approved by management, covering a five-year period. Cash flows for the years thereafter are extrapolated using the estimated terminal growth rate. The risk premiums expected by market participants related to uncertainties about the industry and assumptions relating to future cash flows may differ or change quickly, depending on economic conditions and other events. Equity method investee In July 2023, the Company, through QHM Investments I, LLC, acquired an 8.3% ownership in DMEScripts, LLC for $1,500,000. As of September 30, 2024, the Company has cumulatively invested $1,710,000 and has an 8.5% ownership. DMEScripts, LLC is an independent e-prescribe company in the US that automates the medical equipment ordering process. This technology is dedicated to improving the patient, prescriber, and provider experience by eliminating inefficiencies and reducing paperwork. The investment in DMEScripts, LLC is accounted for using the equity method. The Company applies the equity method of accounting for investments when it determines it has a significant influence, but not a controlling interest in the investee. Significant influence is determined by considering key factors such as ownership interest, representation on the board of directors, participation in policy making decisions, business relationship and material intra-entity transactions, among other factors. The equity method investment is reported at cost and adjusted each period for the Company's share of the investee's income (loss). The Company records "share of loss in equity method investment" on the consolidated statements of income (loss) for its pro rata share ownership percentage of the investee's net loss. Foreign currency transactions Transactions in foreign currencies are initially recorded at the foreign currency spot rate or the rate realized in the transaction. Monetary items are translated at the foreign currency spot rate as of the reporting date and exchange differences from monetary items are recognized in profit or loss. Non-monetary items that are not carried at fair value are translated using the exchange rates at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The assets and liabilities of foreign operations are translated into US dollars at the rate of exchange prevailing at the reporting date and their statements of operations are translated at the average monthly rates of exchange. Revenue recognition Revenues are billed to, and collections are received from customers. Because of continuing changes in the health care industry and third-party reimbursement, the consideration receivable from these insurance companies is variable as these billings can be challenged by the payor. Therefore, the amount billed by the Company is reduced to an estimate of the amount that the Company believes will be ultimately allowed by the insurance contract, including co-pays and deductibles. This estimate involves significant judgment including an analysis of past collections and historical modification rates. Management regularly reviews the actual claims approved by the insurance companies, adjusting estimated revenue as necessary. The Company does not offer warranties to customers in excess of the manufacturer's warranty. Any taxes due upon sale of the products or services are not recognized as revenue. The Company does not have any partially or unfilled performance obligations related to contracts with customers and as such, the Company has no contract liabilities during the years ended September 30, 2024 and 2023. Rental of medical equipment Revenue that is generated from equipment that the Company rents to patients is primarily recognized over the noncancelable rental period, typically one month, and commences on delivery of the equipment to the patients. Revenues are recorded at amounts estimated to be received under reimbursement arrangements with third-party payors, including private insurers, prepaid health plans, Medicare, Medicaid and patients. Rental revenue, less estimated adjustments, is recognized as earned on a straight-line basis over the noncancellable lease term. Sales of medical equipment and supplies The Company sells equipment, consumable supplies, and replacement parts to customers and recognizes revenue on delivery, as at that point all performance obligations have been met. Shipping and handling The Company provides shipping and handling at no charge in sending product to customers. The Company does not consider this a separate performance obligation since these shipping and handling activities occur before the customer obtains control of the goods. The shipping and handling are considered activities to fulfill the entity's promise to transfer the goods and are expensed as within operating expenses. Stock-based compensation The Company grants stock options and restricted stock units to employees, members of the Board of Directors, and consultants. The Company measures equity settled share-based payments based on their fair value at the grant date and recognizes compensation expense on a straight-line basis over the vesting period. Fair value is measured using the Black-Scholes Model. In estimating fair value, management is required to make certain assumptions and estimates, such as the expected life of units, volatility of the Company's future share price, risk-free interest rates, and future dividend yields, at the initial grant date. Changes in assumptions used to estimate fair value could result in materially different results. The Company has elected to recognize the effect of forfeitures in compensation cost when they occur. Previously recognized compensation cost for an award is reversed in the period that the award is forfeited. Further, the Company has elected to use the contractual term as the expected term. Compensation expense is recognized on a straight-line basis, by amortizing the grant date fair value over the vesting period for each separately vesting portion of the award. Fair value measurement Financial instruments carried at fair value on the consolidated statements of financial position are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels: Level 1 – Where financial instruments are traded in active financial markets, fair value is determined by reference to the appropriate quoted market price at the reporting date. Active markets are those in which transactions occur in significant frequency and volume to provide pricing information on an ongoing basis; Level 2 – If there is no active market, fair value is established using valuation techniques, including discounted cash flow models. The inputs to these models are taken from observable market data where possible, including recent arm's length market transaction and comparisons to the current fair value of similar instruments, but where this is not feasible, inputs such as liquidity risk, credit risk, and volatility are used; and Level 3 – In this level, fair value determinations are made with inputs other than observable market data. There were no transfers between the levels of fair value hierarchy during the years ended September 30, 2024 or September 30, 2023. Loss per share The Company presents basic and diluted loss per share data for its ordinary shares. Basic loss per share is calculated by dividing the net loss by the weighted average number of Common Shares outstanding during the period. Contingently issuable shares (including shares held in escrow) are not considered outstanding common shares and consequently are not included in the loss per share calculations. The Company's potentially dilutive common share equivalents are stock options and restricted stock units. The years ended September 30, 2024 and 2023 were periods of net losses, therefore, the potentially dilutive common share equivalents are excluded in the determination of dilutive net loss per share because their effect is antidilutive. In order to determine diluted loss per share, it is assumed that any proceeds from the exercise of dilutive instruments would be used to repurchase common shares at the average market price during the period. Leases Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified assets. The Company's operating leases are for real estate and range from 2 to 11 years. The Company's finance leases are for vehicles and range from 2 to 7 years. The Company's leases include fixed payments, as well as in some cases, scheduled base rent increases over the term of the lease. Certain leases require variable payments of common area maintenance, operating expenses, and real estate taxes applicable to the property. Variable payments are excluded from the measurements of lease liabilities and are expensed as incurred. Any tenant improvement allowances received from the lessor are recorded as a reduction to rent expense over the term of the lease. Some of the Company's vehicle lease agreements contain residual value guarantees. The Company determines if an arrangement is a lease at the inception of the contract. Lease liabilities are recognized at the commencement date based on the present value of lease payments over the lease term for those arrangements where there is an identified asset, and the contract conveys the right to control its use. The right-of-use asset is measured at the initial amount of the lease liability. Right-of-use assets are included in property and equipment in the Company's consolidated balance sheets. Operating lease expense is recognized on a straight-line basis over the term of the lease. Finance lease cost includes a.) depreciation, which is recognized on a straight-line basis over the expected life of the right-of-use asset and included in depreciation in the Company's consolidated statements of income (loss), and b.) interest expense, which is recognized following an effective interest rate method and is included in interest expense in the Company's consolidated statements of income (loss). The Company's real estate operating leases do not provide an implicit rate that can be easily determined. Therefore, the Company applies its incremental borrowing rate to the lease based on the information available at the commencement date. This estimate impacts the carrying amount of the lease liabilities and the interest expense recorded on the consolidated statement of income (loss). Vehicle finance leases are recorded at the interest rate implicit in the lease based on the current value and the estimated residual value of the vehicle. Certain leases include one or more options to renew or terminate the lease at the Company's discretion. When the Company recognizes a lease, it assesses the lease term based on the conditions of the lease and determines whether it is probable that it will choose to extend the lease at the end of the initial lease term. This estimate could affect future results if the Company extends the lease or exercises an early termination option. The Company accounts for non-lease and lease components to which they relate as a single lease component. Additionally, the Company recognized lease payments under short-term leases with an initial term of twelve months or less, as well as low value assets, as an expense on a straight-line basis over the lease term without recognizing the lease liability and ROU asset. Income taxes <p style="font-

family:'Times New Roman','Times',serif;font-size:10pt;text-align:justify;margin:0pt 0pt 12pt 0pt;">Deferred taxes are determined based on the differences between the financial statements and the tax bases using rates as enacted in the laws. A valuation allowance is established if it is “more likely than not” that all or a portion of the deferred tax assets will not be realized. Interest and penalties related to unrecognized tax benefits are recognized in the tax provision. Liabilities for uncertain tax positions are recognized when it is more likely than not that a tax position will not be sustained upon examination and settlement with various taxing authorities. Liabilities for uncertain tax positions are measured based upon the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement. There are not any material interest or penalties during any of the years presented. Business combinations The Company accounts for business combinations using the acquisition method when control is obtained by the Company. The Company measures the consideration transferred, the assets acquired, and the liabilities assumed in a business combination at their acquisition-date fair values. Acquisition-related costs are recognized as expenses in the periods in which the costs are incurred, and the services are received. The excess of the consideration transferred to obtain control, over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed, is recognized as goodwill as of the acquisition date. Contingent consideration for a business combination is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Contingent consideration that is classified as a liability is measured at subsequent reporting dates at fair value with the corresponding gain or loss being recognized in profit or loss. Financial instruments concentration of credit risk The Company maintains cash with various major financial institutions which generally exceeds federally insured limits. The Company performs periodic evaluations of the financial institutions in which its cash is invested. Derivatives financial instruments The Company is exposed to risks related to changes in interest rates. The financial risk management program is designed to manage the exposure arising from cash flow variability and uses derivative financial instruments to minimize this risk. The Company does not enter into derivative financial instruments for trading or speculative purposes. The Company’s derivative instruments consist of interest rate swap contracts. Derivative instruments are recorded in the consolidated balance sheets and the changes in the fair values of these interest rate swap contracts are recorded on the consolidated statements of income/(loss). Recently adopted accounting pronouncements On October 1, 2023, the Company adopted Accounting Standards Update (“ASU”) 2016-13, Financial Instruments - Credit Losses: Measurement of Credit Losses on Financial Instruments. The standard replaces the current incurred loss impairment model that recognizes losses when a probable threshold is met with a requirement to recognize lifetime expected credit losses immediately when a financial asset is originated or purchased. Further, the Financial Accounting Standards Board (“FASB”) issued ASU 2019-04 and ASU 2019-05 to provide additional guidance on the credit losses standard. While the adoption of ASC 326 could result in a higher allowance recorded in the future for credit losses on receivables within the scope of the standard due to the prescribed measurement principles, the impact of the adoption on the Company's consolidated financial statements was not material. Recently issued accounting pronouncements The Company is an “emerging growth company” as defined by the Jumpstart Our Business Startups Act of 2012 (“JOBS Act”). The JOBS Act provides that an emerging growth company can take advantage of the extended transition period provided in Section 7(a)(2)(B) of the Securities Act of 1933, as amended, for complying with new or revised accounting standards. In other words, an emerging growth company can selectively delay the adoption of all accounting standards until those standards would otherwise apply to private companies. The Company has elected to utilize this exemption and, as a result, the consolidated financial statements may not be comparable to the financial statements of issuers that are required to comply with the effective dates for new or revised accounting standards that are applicable to public companies. To date, however, the Company has not delayed the adoption of any accounting standards except as noted below. Section 107 of the JOBS Act provides that the Company can elect to opt out of the extended transition period at any time, which election is irrevocable. In December 2023, the FASB issued ASU No. 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures, which is intended to improve the transparency of income tax disclosures by requiring consistent categories and greater disaggregation of information in the effective tax rate reconciliation and income taxes paid by jurisdiction. The ASU is effective for public business entities' annual periods beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact of adopting this guidance on its consolidated financial statements. In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting ("Topic 280"), which requires disclosure of incremental segment information, including significant segment expenses that are regularly provided to the chief operating decision maker and to disclose how reported measures of segment profit or loss are used in assessing segment performance and allocating resources. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023 and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact that this standard will have on its consolidated financial statements and related disclosures. In March 2024, the FASB issued ASU No. 2024-01, Compensation-Stock Compensation ("Topic 718"), which provides illustrative guidance to help entities determine whether profits interest and similar awards should be accounted for as share-based payment arrangements within the scope of ASC 718. ASU 2024-01 is effective for annual periods beginning after December 15, 2024, and interim periods within those annual periods. The Company is currently evaluating the impact that this standard will have on its consolidated financial statements and related disclosures. In March 2024, the SEC issued its final climate disclosure rule, which requires registrants to provide climate-related disclosures in their annual reports and registration statements. The new disclosure requirements will be effective for the Company beginning with its annual report for the year ending September 30, 2025. In April 2024, the SEC stayed its final climate rule to allow for a judicial review of pending legal challenges. The Company is currently evaluating the impact these rules will have on its consolidated financial statements and related disclosures and will monitor the litigation progress relating to these rules for possible impacts on the disclosure requirements under the rules. Basis of accounting These consolidated financial statements as of and for the years ended September 30, 2024 and 2023 (the “Consolidated Financial Statements”) of the Company were prepared in accordance with accounting principles generally accepted in the US (“GAAP”). The consolidated financial statements, which are presented in US dollars, have been prepared under the historical cost convention, as modified by the measurement at fair values of certain financial assets and financial liabilities. Historically, the Company qualified as a foreign private issuer and prepared its consolidated financial statements in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB). Effective October 1, 2024, the Company no longer qualifies as a foreign private issuer as defined in Rule 405 of Regulation C under the Securities Act and Rule 3b-4 under the Exchange Act and therefore has become a domestic filer and must file this Form 10-K pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and in accordance with GAAP. The Company’s consolidated financial statements were prepared in accordance with GAAP retrospectively for the year ended September 30, 2023. The consolidated financial statements of the Company are presented in US dollars, which is the Company’s functional currency, determined using management’s judgment that the primary economic environment in which it will derive its revenues and expenses incurred to generate those revenues is the US. Basis of measurement These consolidated financial statements have been prepared on a going concern basis that assumes that the Company will continue its operations for the foreseeable future and be able to realize its assets and discharge its liabilities and commitments in the normal course of operation. Principles of consolidation These consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries. All intercompany transactions have been eliminated. The Company’s consolidated entities, which all have a functional currency of US dollars and ownership of 100%, are as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> 100 W. 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Medical of Gainesville, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Quipt Home Medical, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Care Medical Partners, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Rejuvenight, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Care Medical Savannah, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Resource Medical, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> 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Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">x </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Thrift Home Care, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Hometown Medical LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Tuscan, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Legacy Oxygen and Home Care Equipment, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> United Respiratory Services, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Mayhugh Drugs, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> West Home Healthcare, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Med Supply Center, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> x </td></tr></table> x <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> x </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> 100 W. 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Ventura </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> At Home Health Equipment, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> NorCal Respiratory, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Black Bear Medical, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Northwest Medical, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Black Bear Medical Group, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Oxygen Plus </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Black Bear Medical NH, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Patient-Aids, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Care Medical Atlanta, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Patient Home Monitoring, Inc </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Care Medical of Athens, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> QHM Holdings, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Care Medical of Augusta, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> QHM Investments I, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Care Medical of Gainesville, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Quipt Home Medical, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Care Medical Partners, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Rejuvenight, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Care Medical Savannah, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Resource Medical, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Central Oxygen, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Resource Medical Group Charleston, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Coastal Med-Tech Corp. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"><p style="font-

family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Resource Medical Group, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Cooley Medical Equipment, Incorporated </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Respicare, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Focus Respiratory, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Riverside Medical, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Good Night Medical, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> RTA Homecare, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Good Night Medical of Ohio, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Semo Drugs - Care Plus of Mo, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Good Night Medical of Texas, Inc </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Sleep Health Diagnostics, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Great Elm Healthcare, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Sleepwell, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Health Technology Resources, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Southeastern Biomedical Services, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Heartland Health Therapy, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Southern Pharmaceutical Corporation </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Heckman Healthcare Service & Supplies Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> Thrift Home Care, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Hometown Medical LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> Tuscan, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Legacy Oxygen and Home Care Equipment, LLC </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> United Respiratory Services, LLC </td></tr><tr><td style="vertical-align:bottom;width:55.86%;margin:0pt;padding:0pt;"> Mayhugh Drugs, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:40.71%;margin:0pt;padding:0pt;"> West Home Healthcare, Inc. </td></tr><tr><td style="vertical-align:bottom;width:55.86%;background:#cceeff;margin:0pt;padding:0pt;"> Med Supply Center, Inc. </td><td style="vertical-align:bottom;white-space:nowrap;width:3.42%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:40.71%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr></table> Use of estimates Preparing financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company's management reviews these estimates, judgments, and assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted prospectively in the period in which the estimates are revised. Actual results could differ from those estimates. Estimates where management has made subjective judgments and where there is significant risk of material adjustments to assets and liabilities in future accounting periods include fair value measurements for financial instruments and share- based transactions, useful lives and impairment of non-financial assets (property and equipment and intangible assets), provision for expected credit losses, fair value measurements for assets and liabilities acquired in business acquisitions, and calculation of deferred taxes. Accounts receivable Due to the nature of our industry and the reimbursement environment in which the Company operates, certain estimates are required to record total net revenues and accounts receivable at their net realizable values, including estimating variable consideration. Inherent in these estimates is the risk that they will have to be revised or updated as additional information becomes available. Specifically, the complexity of many third-party billing arrangements, contractual terms, and the uncertainty of reimbursement amounts for certain services may result in adjustments to amounts originally recorded. Such adjustments are typically identified and recorded at the point of cash application, claim denial, or account review. Net realizable values are estimated based on a number of factors, including age of the receivables, changes in customer payment patterns, historical experience, industry trends, and current economic conditions. Inventory Inventory is stated at the lower of cost or net realizable value with cost determined using the first-in, first-out method. The Company's inventory consists of finished goods purchased from vendors; therefore, no labor or overhead is included in the inventory cost. Inventory is subsequently recorded within cost of inventory sold sales on the consolidated statements of operations at the time the inventory is sold. Inventory is transferred to property and equipment as rental equipment at the time of rental revenue recognition. The Company reviews inventory for obsolete, redundant, and slow-moving goods, and any such inventories are written down to their estimated net realizable value. Property, equipment, and right-of-use assets Property and equipment are stated at cost less accumulated depreciation. Major renewals and improvements are capitalized in the property accounts, while maintenance and repairs which do not extend the useful life of the respective assets, are expensed as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. The estimated useful lives of the assets are as follows: . <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:77.77%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:middle;white-

space:nowrap;width:0.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:77.77%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Description </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:middle;white-space:nowrap;width:20.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Estimated Useful Life </td></tr><tr><td style="vertical-align:bottom;width:77.77%;background:#cceeff;margin:0pt;padding:0pt;"> Rental equipment </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;background:#cceeff;margin:0pt;padding:0pt;"> 1 </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;background:#cceeff;margin:0pt;padding:0pt;"> 5 years </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:77.77%;margin:0pt;padding:0pt;"> Right-of-use real estate </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;margin:0pt;padding:0pt;"> Life of lease 2 </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;margin:0pt;padding:0pt;"> 11 years </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:77.77%;background:#cceeff;margin:0pt;padding:0pt;"> Right-of-use vehicles </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;background:#cceeff;margin:0pt;padding:0pt;"> Life of lease 2 </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;background:#cceeff;margin:0pt;padding:0pt;"> 7 years </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:77.77%;margin:0pt;padding:0pt;"> Vehicles </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;margin:0pt;padding:0pt;"> 1 </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;margin:0pt;padding:0pt;"> 5 years </td></tr><tr><td style="vertical-align:bottom;width:77.77%;background:#cceeff;margin:0pt;padding:0pt;"> Leasehold improvements </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;background:#cceeff;margin:0pt;padding:0pt;"> Life of lease 1 </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;background:#cceeff;margin:0pt;padding:0pt;"> 11 years </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:77.77%;margin:0pt;padding:0pt;"> Buildings </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;margin:0pt;padding:0pt;"> 25 years </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:77.77%;background:#cceeff;margin:0pt;padding:0pt;"> Office and technology equipment </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;background:#cceeff;margin:0pt;padding:0pt;"> 5 years </td></tr></table> x Depreciation of rental equipment commences once it has been delivered to a patient and put in use. Property and equipment and other non-current assets with definite useful lives are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. x <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:77.77%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;margin:0pt;padding:0pt;"> x </td></tr><tr><td style="vertical-align:bottom;width:77.77%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Description </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:middle;white-space:nowrap;width:20.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Estimated Useful Life </td></tr><tr><td style="vertical-align:bottom;width:77.77%;background:#cceeff;margin:0pt;padding:0pt;"> Rental equipment </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;background:#cceeff;margin:0pt;padding:0pt;"> 1 </td><td style="vertical-align:middle;white-space:nowrap;width:0.69%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:middle;white-space:nowrap;width:7.16%;background:#cceeff;margin:0pt;padding:0pt;"> 5 years </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:77.77%;margin:0pt;padding:0pt;"> Right-of-use real estate </td><td style="vertical-align:bottom;white-space:nowrap;width:1.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:middle;white-space:nowrap;width:12.59%;margin:0pt;padding:0pt;"> Life of lease 2 </td><td style="vertical-align:middle;white-

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0pt;">The Company reviews the estimates for useful lives on an annual basis, or more frequently if events during the year indicate that a change may be required, with consideration given to technological obsolescence and other relevant business factors. A change in management's estimate could impact depreciation/amortization expense and the carrying value of property and equipment and intangible assets. The Company periodically evaluates the recoverability of long-lived assets whenever events and changes in circumstances indicate that the carrying amount of an asset may not be fully recoverable. When indicators of impairment are present, the carrying values of the assets are evaluated in relation to the operating performance and future undiscounted cash flows of the underlying business. The net book value of the underlying asset is adjusted to fair value if the sum of the expected discounted cash flows is less than book value. Fair values are based on estimates of market prices and assumptions concerning the amount and timing of estimated future cash flows and discount rates, reflecting varying degrees of perceived risk, which are Level 3 unobservable inputs. The Company did not have any long-lived asset impairments in the years ended September 30, 2024 or 2023. <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:92%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:70.32%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.04%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:70.32%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Description </td><td style="vertical-align:bottom;white-space:nowrap;width:4.04%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:25.63%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Estimated Useful Life </td></tr><tr><td style="vertical-align:bottom;width:70.32%;background:#cceeff;margin:0pt;padding:0pt;"> Customer relationships </td><td style="vertical-align:bottom;white-space:nowrap;width:4.04%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;background:#cceeff;margin:0pt;padding:0pt;"> 10 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.36%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;background:#cceeff;margin:0pt;padding:0pt;"> 20 years </td></tr><tr><td style="vertical-align:bottom;width:70.32%;margin:0pt;padding:0pt;"> Customer contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:4.04%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.36%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;margin:0pt;padding:0pt;"> 2 years </td></tr><tr><td style="vertical-align:bottom;width:70.32%;background:#cceeff;margin:0pt;padding:0pt;"> Trade names </td><td style="vertical-align:bottom;white-space:nowrap;width:4.04%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.36%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;background:#cceeff;margin:0pt;padding:0pt;"> 10 years </td></tr><tr><td style="vertical-align:bottom;width:70.32%;margin:0pt;padding:0pt;"> Non-compete agreements </td><td style="vertical-align:bottom;white-space:nowrap;width:4.04%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.36%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.63%;margin:0pt;padding:0pt;"> 5 years </td></tr></table> P10Y P20Y P2Y P10Y P5Y Goodwill impairment The Company tests goodwill for impairment on an annual basis on July 1, or more frequently if an event occurs or circumstances change that would indicate that impairment may exist. The Company determines the fair value of our reporting unit using the income approach (a Level 3 fair value input) and market approach (a Level 2 fair value input) to valuation, as well as other generally accepted valuation methodologies. The income approach utilizes a discounted cash flow analysis using management's assumptions. The market approach compares the reporting unit to similar companies with the assumption that companies operating in the same industry will share similar characteristics and that company values will correlate to those characteristics. If the carrying amount of the reporting unit exceeds the reporting unit's fair value, an impairment loss is recognized equal to the difference between the carrying amount and the estimated fair value of the reporting unit. The Company concluded that there was no impairment of goodwill during fiscal 2024 or 2023. The approach uses cash flow projections based upon a financial forecast approved by management, covering a five-year period. Cash flows for the years thereafter are extrapolated using the estimated terminal growth rate. The risk premiums expected by market participants related to uncertainties about the industry and assumptions relating to future cash flows may differ or change quickly, depending on economic conditions and other events. 0 0 P5Y Equity method investee In July 2023, the Company, through QHM Investments I, LLC, acquired an 8.3% ownership in DMEScripts, LLC for $1,500,000. As of September 30, 2024, the Company has cumulatively invested $1,710,000 and has an 8.5% ownership. DMEScripts, LLC is an independent e-prescribe company in the US that automates the medical equipment ordering process. This technology is dedicated to improving the patient, prescriber, and provider experience by eliminating inefficiencies and reducing paperwork. The investment in DMEScripts, LLC is accounted for using the equity method. The Company applies the equity method of accounting for investments when it determines it has a significant influence, but not a controlling interest in the investee. Significant influence is determined by considering key factors such as ownership interest, representation on the board of directors, participation in policy making decisions, business relationship and material intra-entity transactions, among other factors. The equity method investment is reported at cost and adjusted each period for the Company's share of the investee's income (loss). The Company records "share of loss in equity method investment" on the consolidated statements of income (loss) for its pro rata share ownership percentage of the investee's net loss. 0.083 1500000 1710000 0.085 Foreign currency transactions Transactions in foreign currencies are initially recorded at the foreign currency spot rate or the rate realized in the transaction. Monetary items are translated at the foreign currency spot rate as of the reporting date and exchange differences from monetary items are recognized in profit or loss. Non-monetary items that are not carried at fair value are translated using the exchange rates at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The assets and liabilities of foreign operations are translated into US dollars at the rate of exchange prevailing at the reporting date and their statements of operations are translated at the average monthly rates of exchange. Revenue recognition Revenues are billed to, and collections are received from customers. Because of continuing changes in the health care industry and third-party reimbursement, the consideration receivable from these insurance companies is variable as these billings can be challenged by the payor. Therefore, the amount billed by the Company is reduced to an estimate of the amount that the Company believes will be ultimately allowed by the insurance contract, including co-pays and deductibles. This estimate involves significant judgment including an analysis of past collections and historical modification rates. Management regularly reviews the actual claims approved by the insurance companies, adjusting estimated revenue as necessary. The Company does not offer warranties to customers in excess of the manufacturer's warranty. Any taxes due upon sale of the products or services are not recognized as revenue. The Company does not have any partially or unfilled performance obligations related to contracts with customers and as such, the Company has no contract liabilities during the years ended September 30, 2024 and 2023. Rental of medical equipment <p style="font-family:'Times

New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;">Revenue that is generated from equipment that the Company rents to patients is primarily recognized over the noncancelable rental period, typically one month, and commences on delivery of the equipment to the patients. Revenues are recorded at amounts estimated to be received under reimbursement arrangements with third-party payors, including private insurers, prepaid health plans, Medicare, Medicaid and patients. Rental revenue, less estimated adjustments, is recognized as earned on a straight-line basis over the noncancellable lease term. Sales of medical equipment and supplies The Company sells equipment, consumable supplies, and replacement parts to customers and recognizes revenue on delivery, as at that point all performance obligations have been met. Shipping and handling The Company provides shipping and handling at no charge in sending product to customers. The Company does not consider this a separate performance obligation since these shipping and handling activities occur before the customer obtains control of the goods. The shipping and handling are considered activities to fulfill the entity's promise to transfer the goods and are expensed as within operating expenses. 0 0 Stock-based compensation The Company grants stock options and restricted stock units to employees, members of the Board of Directors, and consultants. The Company measures equity settled share-based payments based on their fair value at the grant date and recognizes compensation expense on a straight-line basis over the vesting period. Fair value is measured using the Black-Scholes Model. In estimating fair value, management is required to make certain assumptions and estimates, such as the expected life of units, volatility of the Company's future share price, risk-free interest rates, and future dividend yields, at the initial grant date. Changes in assumptions used to estimate fair value could result in materially different results. The Company has elected to recognize the effect of forfeitures in compensation cost when they occur. Previously recognized compensation cost for an award is reversed in the period that the award is forfeited. Further, the Company has elected to use the contractual term as the expected term. Compensation expense is recognized on a straight-line basis, by amortizing the grant date fair value over the vesting period for each separately vesting portion of the award. Fair value measurement Financial instruments carried at fair value on the consolidated statements of financial position are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels: Level 1 – Where financial instruments are traded in active financial markets, fair value is determined by reference to the appropriate quoted market price at the reporting date. Active markets are those in which transactions occur in significant frequency and volume to provide pricing information on an ongoing basis; Level 2 – If there is no active market, fair value is established using valuation techniques, including discounted cash flow models. The inputs to these models are taken from observable market data where possible, including recent arm's length market transaction and comparisons to the current fair value of similar instruments, but where this is not feasible, inputs such as liquidity risk, credit risk, and volatility are used; and Level 3 – In this level, fair value determinations are made with inputs other than observable market data. There were no transfers between the levels of fair value hierarchy during the years ended September 30, 2024 or September 30, 2023. 0 0 Loss per share The Company presents basic and diluted loss per share data for its ordinary shares. Basic loss per share is calculated by dividing the net loss by the weighted average number of Common Shares outstanding during the period. Contingently issuable shares (including shares held in escrow) are not considered outstanding common shares and consequently are not included in the loss per share calculations. The Company's potentially dilutive common share equivalents are stock options and restricted stock units. The years ended September 30, 2024 and 2023 were periods of net losses, therefore, the potentially dilutive common share equivalents are excluded in the determination of dilutive net loss per share because their effect is antidilutive. In order to determine diluted loss per share, it is assumed that any proceeds from the exercise of dilutive instruments would be used to repurchase common shares at the average market price during the period. Leases Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified assets. The Company's operating leases are for real estate and range from 2 to 11 years. The Company's finance leases are for vehicles and range from 2 to 7 years. The Company's leases include fixed payments, as well as in some cases, scheduled base rent increases over the term of the lease. Certain leases require variable payments of common area maintenance, operating expenses, and real estate taxes applicable to the property. Variable payments are excluded from the measurements of lease liabilities and are expensed as incurred. Any tenant improvement allowances received from the lessor are recorded as a reduction to rent expense over the term of the lease. Some of the Company's vehicle lease agreements contain residual value guarantees. The Company determines if an arrangement is a lease at the inception of the contract. Lease liabilities are recognized at the commencement date based on the present value of lease payments over the lease term for those arrangements where there is an identified asset, and the contract conveys the right to control its use. The right-of-use asset is measured at the initial amount of the lease liability. Right-of-use assets are included in property and equipment in the Company's consolidated balance sheets. Operating lease expense is recognized on a straight-line basis over the term of the lease. Finance lease cost includes a.) depreciation, which is recognized on a straight-line basis over the expected life of the right-of-use asset and included in depreciation in the Company's consolidated statements of income (loss), and b.) interest expense, which is recognized following an effective interest rate method and is included in interest expense in the Company's consolidated statements of income (loss). The Company's real estate operating leases do not provide an implicit rate that can be easily determined. Therefore, the Company applies its incremental borrowing rate to the lease based on the information available at the commencement date. This estimate impacts the carrying amount of the lease liabilities and the interest expense recorded on the consolidated statement of income (loss). Vehicle finance leases are recorded at the interest rate implicit in the lease based on the current value and the estimated residual value of the vehicle. Certain leases include one or more options to renew or terminate the lease at the Company's discretion. When the Company recognizes a lease, it assesses the lease term based on the conditions of the lease and determines whether it is probable that it will choose to extend the lease at the end of the initial lease term. This estimate could affect future results if the Company extends the lease or exercises an early termination option. The Company accounts for non-lease and lease components to which they relate as a single lease component. Additionally, the Company recognized lease payments under short-term leases with an initial term of twelve months or less, as well as low value assets, as an expense on a straight-line basis over the lease term without recognizing the lease liability and ROU asset. P2Y P11Y P2Y P7Y Income taxes Deferred taxes are determined based on the differences between the financial statements and the tax bases using rates as enacted in the laws. A valuation allowance is established if it is "more likely than not" that all or a portion of the deferred tax assets will not be realized. Interest and penalties related to unrecognized tax benefits are recognized in the tax provision. Liabilities for uncertain tax positions are recognized when it is more likely than not that a tax position will not be sustained upon examination and settlement with various taxing authorities. Liabilities for uncertain tax positions are measured based upon the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement. There are not any material interest or penalties during any of the years presented. Business combinations The Company accounts for business combinations using the acquisition method when control is obtained by the Company. The Company measures the consideration transferred, the assets acquired, and the liabilities assumed in a business combination at their acquisition-date fair values. Acquisition-related costs are recognized as expenses in the periods in which the costs are incurred, and the services are received. The excess of the consideration transferred to obtain control, over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed, is recognized as goodwill as of the acquisition date. Contingent consideration for a business combination is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Contingent consideration that is classified as a liability is measured at subsequent reporting dates at fair value with the corresponding gain or loss being recognized in profit or loss. Financial instruments concentration of credit risk The Company maintains cash with various major financial institutions which generally exceeds federally insured limits. The Company performs periodic evaluations of the financial institutions in which its cash is invested. Derivatives financial instruments The Company is exposed to risks related to changes in interest rates. The financial risk management program is designed to manage the exposure arising from cash flow variability and uses derivative financial instruments to minimize this risk. The Company does not enter into derivative financial instruments for trading or speculative purposes. The Company's derivative instruments consist of interest rate swap contracts. Derivative instruments are recorded in the consolidated balance sheets and the changes in the fair values of these interest rate swap contracts are recorded on the consolidated statements of income/(loss). Recently adopted accounting pronouncements On October 1, 2023, the Company adopted Accounting Standards Update ("ASU") 2016-13, Financial Instruments - Credit Losses: Measurement of Credit Losses on Financial Instruments. The standard replaces the current incurred loss impairment model that recognizes losses when a probable threshold is met with a requirement to recognize lifetime expected credit losses immediately when a financial asset is originated or purchased. Further, the Financial Accounting Standards Board ("FASB") issued ASU 2019-04 and ASU 2019-05 to provide additional guidance on the credit losses standard. While the adoption of ASC 326 could result in a higher allowance recorded in the future for credit losses on receivables within the scope of the standard due to the prescribed measurement

principles, the impact of the adoption on the Company's consolidated financial statements was not material. Recently issued accounting pronouncements The Company is an "emerging growth company" as defined by the Jumpstart Our Business Startups Act of 2012 ("JOBS Act"). The JOBS Act provides that an emerging growth company can take advantage of the extended transition period provided in Section 7(a)(2)(B) of the Securities Act of 1933, as amended, for complying with new or revised accounting standards. In other words, an emerging growth company can selectively delay the adoption of all accounting standards until those standards would otherwise apply to private companies. The Company has elected to utilize this exemption and, as a result, the consolidated financial statements may not be comparable to the financial statements of issuers that are required to comply with the effective dates for new or revised accounting standards that are applicable to public companies. To date, however, the Company has not delayed the adoption of any accounting standards except as noted below. Section 107 of the JOBS Act provides that the Company can elect to opt out of the extended transition period at any time, which election is irrevocable. In December 2023, the FASB issued ASU No. 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures, which is intended to improve the transparency of income tax disclosures by requiring consistent categories and greater disaggregation of information in the effective tax rate reconciliation and income taxes paid by jurisdiction. The ASU is effective for public business entities' annual periods beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact of adopting this guidance on its consolidated financial statements. In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting ("Topic 280"), which requires disclosure of incremental segment information, including significant segment expenses that are regularly provided to the chief operating decision maker and to disclose how reported measures of segment profit or loss are used in assessing segment performance and allocating resources. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023 and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact that this standard will have on its consolidated financial statements and related disclosures. In March 2024, the FASB issued ASU No. 2024-01, Compensation-Stock Compensation ("Topic 718"), which provides illustrative guidance to help entities determine whether profits interest and similar awards should be accounted for as share-based payment arrangements within the scope of ASC 718. ASU 2024-01 is effective for annual periods beginning after December 15, 2024, and interim periods within those annual periods. The Company is currently evaluating the impact that this standard will have on its consolidated financial statements and related disclosures. In March 2024, the SEC issued its final climate disclosure rule, which requires registrants to provide climate-related disclosures in their annual reports and registration statements. The new disclosure requirements will be effective for the Company beginning with its annual report for the year ending September 30, 2025. In April 2024, the SEC stayed its final climate rule to allow for a judicial review of pending legal challenges. The Company is currently evaluating the impact these rules will have on its consolidated financial statements and related disclosures and will monitor the litigation progress relating to these rules for possible impacts on the disclosure requirements under the rules. 3.Acquisitions of and investment in businesses Prior year acquisitions Acquisition of Great Elm Healthcare, LLC On January 3, 2023, the Company, through QHM Holdings, LLC, acquired Great Elm Healthcare, LLC ("Great Elm"). Great Elm is an Arizona-based company with operations in seven states in the same industry as the Company. The purchase price was $73,569,000, comprised of $72,689,000 in cash at closing to the sellers, plus 431,996 Quipt common shares at a closing price per share of $4.77 for $2,060,000, less $820,000 of cash acquired, and less $360,000 for cash received from a working capital adjustment. The cash at closing was obtained from the delayed-draw term loan and revolving credit facility of the senior credit facility described in Note 9. The Company has determined that the transaction is an acquisition of a business under ASC 805 Business Combinations, and it has been accounted for by applying the acquisition method. The Company expensed $10,000 and $1,238,000 of professional fees in conjunction with the acquisition for the fiscal years ended September 30, 2024 and 2023, respectively. The pro forma revenues and net income for Great Elm for the year ended September 30, 2023 as if the acquisition had occurred on October 1, 2022, was approximately $67,500,000 and $2,300,000, respectively, of which approximately $50,800,000 and $2,100,000 were recognized in the period from January 3, 2023 to September 30, 2023.</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt 0pt 12pt 0pt;">The fair value of the acquired assets and liabilities is as follows:</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;min-height:0.0pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></div></div></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Accounts receivable</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">   </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> 5,531 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Inventory </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> 1,398 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Prepaid and other current assets </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> 584 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Property, equipment, and right of use assets </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> 13,261 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Goodwill </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> 22,826 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Intangible asset - customer relationships </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> 42,000 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Intangible asset - trade name </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> 5,820 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Other assets </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> 161 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Accounts payable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> (6,085) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Accrued liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> (3,845) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Deferred revenue </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> (1,022) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Equipment loans </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> (4,259) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Lease liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (2,801) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Net assets acquired </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"><b style="font-weight:bold;"> 73,569</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Cash paid at closing</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> 72,689 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Cash received from working capital adjustment </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> (360) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Cash acquired </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> (820) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Equity issued at closing </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2,060 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Consideration paid or payable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 73,569 </td></tr></table> The goodwill is attributable to expected synergies from the combining operations. All of the goodwill is deductible for income tax purposes. Acquisition of Southern Pharmaceutical Corporation On September 1, 2023, the Company, through QHM Holdings, LLC, acquired Southern Pharmaceutical Corporation ("Southern"). Southern is a Mississippi-based company with operations in three states in the same industry as the Company. The purchase price was $3,782,000, comprised of $3,153,000 in cash to the sellers at closing, plus $753,000 of holdbacks paid during the year ended September 30, 2024, less $124,000 of cash acquired. The Company has determined that the transaction is an acquisition of a business under ASC 805, and it has been accounted for by applying the acquisition method. The Company expensed $120,000 and $24,000 of professional fees in conjunction with the acquisition during the fiscal years ended September 30, 2024 and 2023, respectively. The pro forma revenues and net income for Southern for the year ended September 30, 2023, as if the acquisition had occurred on October 1, 2022, was approximately $10,100,000 and $1,000,000, respectively, of which approximately $800,000 and $200,000 were recognized in the period from September 1, 2023 to September 30, 2023. The fair value of the acquired assets and liabilities is as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Accounts receivable </td><td style="vertical-align:bottom;white-

space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 845</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Inventory</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 1,374</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Prepaid and other current assets</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 4</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Property, equipment, and right of use assets</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 3,290</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Goodwill</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 243</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Intangible asset - customer relationships</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 2,190</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Intangible asset - trade name</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 300</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Intangible asset - non-compete agreements</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 40</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Accounts payable</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (1,483)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Accrued liabilities</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (196)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Deferred revenue</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (212)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Equipment loans</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (1,063)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Lease liabilities</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (1,142)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Deferred income taxes</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (408)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Net assets acquired</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 3,782 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Cash paid at closing </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> 3,153 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Cash acquired </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-

size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (124) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Cash to be paid after closing, included in purchase price payable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 753 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Consideration paid or payable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"><b style="font-weight:bold;"> 3,782</p></td></tr></table><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;"></p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt 0pt 12pt 0pt;">The goodwill is attributable to expected synergies from the combining operations. None of the goodwill is deductible for income tax purposes.</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;font-weight:bold;margin:0pt 0pt 12pt 0pt;">Purchase price payable</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;">The purchase price payable included on the consolidated statements of financial position relates to holdbacks of Southern and others from prior years, less payments and adjustments made. Below is the movement in purchase price payable for the years ended September 30, 2024 and 2023:</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:82.79%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td></tr><tr><td style="vertical-align:bottom;width:82.79%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Balance, September 30, 2022</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;background:#cceeff;margin:0pt;padding:0pt;"> 5,778 </td></tr><tr><td style="vertical-align:bottom;width:82.79%;margin:0pt;padding:0pt;"> Addition from acquisitions </td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;margin:0pt;padding:0pt;"> 1,274 </td></tr><tr><td style="vertical-align:bottom;width:82.79%;background:#cceeff;margin:0pt;padding:0pt;"> Accretion of interest </td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;background:#cceeff;margin:0pt;padding:0pt;"> 128 </td></tr><tr><td style="vertical-align:bottom;width:82.79%;margin:0pt;padding:0pt;"> Derecognition of purchase price payable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;margin:0pt;padding:0pt;"> (640) </td></tr><tr><td style="vertical-align:bottom;width:82.79%;background:#cceeff;margin:0pt;padding:0pt;"> Payments </td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (5,083) </td></tr><tr><td style="vertical-align:bottom;width:82.79%;margin:0pt;padding:0pt;"> Balance, September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 1,457</p></td></tr><tr><td style="vertical-align:bottom;width:82.79%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Accretion of interest</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 37</p></td></tr><tr><td style="vertical-align:bottom;width:82.79%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Derecognition of purchase price payable</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (550)</p></td></tr><tr><td style="vertical-align:bottom;width:82.79%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Payments</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (944)</p></td></tr><tr><td style="vertical-align:bottom;width:82.79%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Balance, September 30, 2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> – </td></tr></table> 7 73569000 72689000 431996 4.77 2060000 820000 360000 10000 1238000 67500000 2300000 50800000 2100000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-

right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Accounts receivable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,531</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Inventory</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 1,398</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Prepaid and other current assets</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 584</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Property, equipment, and right of use assets</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 13,261</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Goodwill</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 22,826</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Intangible asset - customer relationships</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 42,000</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Intangible asset - trade name</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,820</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Other assets</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 161</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Accounts payable</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (6,085)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Accrued liabilities</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (3,845)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Deferred revenue</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (1,022)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Equipment loans</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (4,259)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Lease liabilities</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (2,801)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Net assets acquired</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 73,569 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Cash paid at closing </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt

0pt 0.05pt 0pt;">$</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 72,689</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Cash received from working capital adjustment</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (360)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Cash acquired</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (820)</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Equity issued at closing</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 2,060</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Consideration paid or payable</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 73,569 </td></tr></table>
5531000 1398000 584000 13261000 22826000 42000000 5820000 161000 6085000 3845000 1022000 4259000 2801000 73569000 72689000 360000 820000 2060000 73569000 3 3782000 3153000 753000 124000 120000 24000 10100000 1000000 800000 200000 . <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Accounts receivable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> 845 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Inventory </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> 1,374 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Prepaid and other current assets </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> 4 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Property, equipment, and right of use assets </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> 3,290 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Goodwill </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> 243 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Intangible asset - customer relationships </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> 2,190 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Intangible asset - trade name </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> 300 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Intangible asset - non-compete agreements </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> 40 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Accounts payable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> (1,483) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Accrued liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> . </td><td

style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> (196) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Deferred revenue </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> (212) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Equipment loans </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> (1,063) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Lease liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> (1,142) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Deferred income taxes </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (408) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Net assets acquired </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"><b style="font-weight:bold;"> 3,782</p></td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Cash paid at closing</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;margin:0pt;padding:0pt;"> 3,153 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Cash acquired </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;margin:0pt;padding:0pt;"> (124) </td></tr><tr><td style="vertical-align:bottom;width:85.95%;margin:0pt;padding:0pt;"> Cash to be paid after closing, included in purchase price payable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 753 </td></tr><tr><td style="vertical-align:bottom;width:85.95%;background:#cceeff;margin:0pt;padding:0pt;"> Consideration paid or payable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 3,782 </td></tr></table>
845000 1374000 4000 3290000 243000 2190000 300000 40000 1483000 196000 212000 1063000 1142000 408000 3782000 3153000 124000 753000 3782000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:82.79%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:82.79%;background:#cceeff;margin:0pt;padding:0pt;"> Balance, September 30, 2022 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;background:#cceeff;margin:0pt;padding:0pt;"> 5,778 </td></tr><tr><td style="vertical-align:bottom;width:82.79%;margin:0pt;padding:0pt;"> Addition from acquisitions </td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;margin:0pt;padding:0pt;"> 1,274 </td></tr><tr><td style="vertical-align:bottom;width:82.79%;background:#cceeff;margin:0pt;padding:0pt;"> Accretion of interest </td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;background:#cceeff;margin:0pt;padding:0pt;"> 128 </td></tr><tr><td style="vertical-align:bottom;width:82.79%;margin:0pt;padding:0pt;"> Derecognition of purchase price payable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;margin:0pt;padding:0pt;"> (640) </td></tr><tr><td style="vertical-align:bottom;width:82.79%;background:#cceeff;margin:0pt;padding:0pt;"> Payments </td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;background:#cceeff;margin:0pt;padding:0pt;"><p

style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (5,083) </td></tr><tr><td style="vertical-align:bottom;width:82.79%;margin:0pt;padding:0pt;"> Balance, September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 1,457</p></td></tr><tr><td style="vertical-align:bottom;width:82.79%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Accretion of interest</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 37</p></td></tr><tr><td style="vertical-align:bottom;width:82.79%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Derecognition of purchase price payable</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (550)</p></td></tr><tr><td style="vertical-align:bottom;width:82.79%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Payments</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (944)</p></td></tr><tr><td style="vertical-align:bottom;width:82.79%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Balance, September 30, 2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.88%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.8%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> — </td></tr></table> 5778000 1274000 128000 640000 5083000 1457000 37000 550000 944000 4.Prepaid and other current assets Following is a summary of prepaid and other current assets as of September 30, 2024 and 2023: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;margin:0pt;padding:0pt;"> As at September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;margin:0pt;padding:0pt;"> As of September 30, </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"> Vendor rebates </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 2,798</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 2,211 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> Prepaid insurance </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"> 1,904 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt

3.6pt 0.05pt 0pt;"> 825 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"> Prepaid income taxes </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 1,283 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 424 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> Other </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 926 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 372 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 6,911</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 3,832 </td></tr></table> . . <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;margin:0pt;padding:0pt;"> As at September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;margin:0pt;padding:0pt;"> As of September 30, </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"> Vendor rebates </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 2,798</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 2,211 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> Prepaid insurance </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"> 1,904 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"> 825 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"> Prepaid income taxes </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-

space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 1,283 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 424 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> Other </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 926 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 372 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 6,911</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 3,832 </td></tr></table>
2798000 2211000 1904000 825000 1283000 424000 926000 372000 6911000 3832000 5.Property, equipment, and right-of-use assets Following is a summary of property, equipment, and right-of-use assets as of September 30, 2024 and 2023: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:56.55%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:18.5%;margin:0pt;padding:0pt;"> As at September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:18.5%;margin:0pt;padding:0pt;"> As of September 30, </td></tr><tr><td style="vertical-align:bottom;width:56.55%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:18.5%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:18.5%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> Rental equipment </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> 64,568 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> 61,683 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;margin:0pt;padding:0pt;"> Vehicles </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 3,296 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 2,516 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> Leasehold improvements </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt

0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> 2,403 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> 2,117 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;margin:0pt;padding:0pt;"> Office and technology equipment </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 1,130 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 1,124 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> Land </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> 160 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> 160 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;margin:0pt;padding:0pt;"> Buildings </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 930 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 930 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> Projects in process </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 360 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:56.55%;margin:0pt;padding:0pt;"> Property and equipment, gross </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 72,847 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 68,530 </td></tr><tr><td style="vertical-align:bottom;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> Less: accumulated depreciation </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (35,462) </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (33,027) </td></tr><tr><td style="vertical-align:bottom;width:56.55%;margin:0pt;padding:0pt;"> Property and equipment, net </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 37,385</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 35,503 </td></tr><tr><td style="vertical-align:bottom;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt

0pt;">Right-of-use real estate </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 23,510</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 21,227 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> Right-of-use vehicles </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 5,498 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 4,211 </td></tr><tr><td style="vertical-align:bottom;width:56.55%;margin:0pt;padding:0pt;"> Right of use, gross </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 29,008 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 25,438 </td></tr><tr><td style="vertical-align:bottom;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> Less: accumulated amortization </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (12,533) </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (7,536) </td></tr><tr><td style="vertical-align:bottom;width:56.55%;margin:0pt;padding:0pt;"> Right of use, net </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 16,475</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 17,902 </td></tr></table>   Rental equipment transferred from inventory during the fiscal years ended September 30, 2024 and 2023 was $33,566,000 and $29,279,000, respectively. For the years ended September 30, 2024 and 2023, the Company obtained equipment loans (Note 9) of $25,304,000 and $23,615,000, respectively, with the balance of $8,262,000 and $5,664,000 paid in cash, respectively.   <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;">   </td></tr><tr><td style="vertical-align:bottom;width:56.55%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:18.5%;margin:0pt;padding:0pt;"> As at September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:18.5%;margin:0pt;padding:0pt;"> As of September 30, </td></tr><tr><td style="vertical-align:bottom;width:56.55%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:18.5%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:18.5%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> Rental equipment </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt

0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> 64,568 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> 61,683 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;margin:0pt;padding:0pt;"> Vehicles </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 3,296 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 2,516 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> Leasehold improvements </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> 2,403 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> 2,117 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;margin:0pt;padding:0pt;"> Office and technology equipment </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 1,130 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 1,124 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> Land </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> 160 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;margin:0pt;padding:0pt;"> 160 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;margin:0pt;padding:0pt;"> Buildings </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 930 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 930 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> Projects in process </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 360 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> – </td></tr><tr><td style="vertical-align:bottom;width:56.55%;margin:0pt;padding:0pt;"> Property and equipment, gross </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 72,847 </td><td 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style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times

New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (33,027) </td></tr><tr><td style="vertical-align:bottom;width:56.55%;margin:0pt;padding:0pt;"> Property and equipment, net </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 37,385</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;border-bottom:1px solid 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style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 4,211 </td></tr><tr><td style="vertical-align:bottom;width:56.55%;margin:0pt;padding:0pt;"> Right of use, gross </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 29,008 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;margin:0pt;padding:0pt;"> 25,438 </td></tr><tr><td style="vertical-align:bottom;width:56.55%;background:#cceeff;margin:0pt;padding:0pt;"> Less: accumulated amortization </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (12,533) </td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (7,536) </td></tr><tr><td style="vertical-align:bottom;width:56.55%;margin:0pt;padding:0pt;"> Right of use, net </td><td style="vertical-align:bottom;white-space:nowrap;width:3.21%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 16,475</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.22%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.01%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 17,902 </td></tr></table> 64568000 61683000 3296000 2516000 2403000 2117000 1130000 1124000 160000 160000 930000 930000 360000 72847000 68530000 35462000 33027000 37385000 35503000 23510000 21227000 5498000 4211000 29008000 25438000 12533000 7536000 16475000 17902000 33566000 29279000 25304000 23615000 8262000 5664000 6.Goodwill and intangible assets Goodwill continuity Following is the activity in goodwill for the years ended September 30, 2024 and 2023: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:81.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:81.42%;background:#cceeff;margin:0pt;padding:0pt;"> Balance, September 30, 2022 </td><td style="vertical-align:bottom;white-

space:nowrap;width:3.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 28,208</p></td></tr><tr><td style="vertical-align:bottom;width:81.42%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Adjustments to prior year acquisitions</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (544)</p></td></tr><tr><td style="vertical-align:bottom;width:81.42%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Acquisitions during the year ended September 30, 2023:</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;">.</p></td></tr><tr><td style="vertical-align:bottom;width:81.42%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Great Elm</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 22,826</p></td></tr><tr><td style="vertical-align:bottom;width:81.42%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Southern</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 2,335</p></td></tr><tr><td style="vertical-align:bottom;width:81.42%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Balance, September 30, 2023</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;margin:0pt;padding:0pt;"> 52,825 </td></tr><tr><td style="vertical-align:bottom;width:81.42%;background:#cceeff;margin:0pt;padding:0pt;"> Adjustments related to final purchase price allocation for Southern acquisition </td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (2,092) </td></tr><tr><td style="vertical-align:bottom;width:81.42%;margin:0pt;padding:0pt;"> Balance, September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 50,733</p></td></tr></table><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;">.</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt 0pt 12pt 0pt;"><b style="font-weight:bold;">Intangible assets</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;">Following is a summary of intangible assets as of September 30, 2024 and 2023:</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;">.</p><table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:1pt;visibility:hidden;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:1pt;visibility:hidden;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:1pt;visibility:hidden;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:1pt;visibility:hidden;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:1pt;visibility:hidden;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:1pt;visibility:hidden;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:1pt;visibility:hidden;">.</p></div></div></td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">As of September 30, </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">As of September 30, </p></td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">2023</p></td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Customer relationships</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 79,088 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 79,088 </td></tr><tr><td style="vertical-

align:bottom;width:67.66%;margin:0pt;padding:0pt;"> Trade names </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"> 11,581 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"> 11,581 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"> Customer contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 3,851 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 3,851 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> Non-compete agreements </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 710 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 710 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"> Intangible assets, gross </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 95,230 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 95,230 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> Less: accumulated amortization </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (27,277) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (21,190) </td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"> Intangible assets, net </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 67,953</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 74,040 </td></tr></table> As of September 30, 2024, estimated annual amortization for intangible assets for each of the next five years and thereafter is approximately: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.77%;margin:0pt;padding:0pt;"> Estimated </td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"> Year Ending September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.77%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Amortization </td></tr><tr><td style="vertical-align:bottom;width:82.64%;background:#cceeff;margin:0pt;padding:0pt;"> 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt

0pt 0.05pt 0pt;">$</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 6,016</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">2026</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,776</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">2027</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,723</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">2028</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,594</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">2029</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,587</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Thereafter</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 39,257</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Intangible assets, net</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 67,953 </td></tr></table> . . <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:81.42%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:81.42%;background:#cceeff;margin:0pt;padding:0pt;"> Balance, September 30, 2022 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 28,208</p></td></tr><tr><td style="vertical-align:bottom;width:81.42%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Adjustments to prior year acquisitions</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (544)</p></td></tr><tr><td style="vertical-align:bottom;width:81.42%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Acquisitions during the year ended September 30, 2023:</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;">.</p></td></tr><tr><td style="vertical-align:bottom;width:81.42%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Great Elm</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 22,826</p></td></tr><tr><td style="vertical-align:bottom;width:81.42%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Southern</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 2,335</p></td></tr><tr><td style="vertical-align:bottom;width:81.42%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Balance, September 30, 2023</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;margin:0pt;padding:0pt;"> 52,825 </td></tr><tr><td style="vertical-align:bottom;width:81.42%;background:#cceeff;margin:0pt;padding:0pt;"> Adjustments related to final purchase price allocation for Southern acquisition </td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (2,092) </td></tr><tr><td style="vertical-align:bottom;width:81.42%;margin:0pt;padding:0pt;"> Balance, September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.29%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.06%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New

Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.21%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 50,733</p></td></tr></table> 28208000 -544000 22826000 2335000 52825000 -2092000 50733000 <p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></div></div></td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">As of September 30, </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">As of September 30, </p></td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">   </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">   </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">2023</p></td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Customer relationships</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 79,088 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 79,088 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> Trade names </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"> 11,581 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;margin:0pt;padding:0pt;"> 11,581 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"> Customer contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 3,851 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 3,851 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> Non-compete agreements </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 710 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 710 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"> Intangible assets, gross </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 95,230 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;margin:0pt;padding:0pt;"> 95,230 </td></tr><tr><td style="vertical-align:bottom;width:67.66%;margin:0pt;padding:0pt;"> Less: accumulated amortization </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-

size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (27,277) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (21,190) </td></tr><tr><td style="vertical-align:bottom;width:67.66%;background:#cceeff;margin:0pt;padding:0pt;"> Intangible assets, net </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 67,953</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.94%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 74,040 </td></tr></table> 79088000 79088000 11581000 11581000 3851000 3851000 710000 710000 95230000 95230000 27277000 21190000 67953000 74040000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.77%;margin:0pt;padding:0pt;"> Estimated </td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"> Year Ending September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.77%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Amortization </td></tr><tr><td style="vertical-align:bottom;width:82.64%;background:#cceeff;margin:0pt;padding:0pt;"> 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 6,016</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">2026</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,776</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">2027</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,723</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">2028</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,594</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">2029</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,587</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Thereafter</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 39,257</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Intangible assets, net</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 67,953 </td></tr></table> 6016000 5776000 5723000 5594000 5587000 39257000 67953000 7.Accounts payable and accrued liabilities Following is a summary of accounts payable and accrued liabilities as of September 30, 2024 and 2023: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;white-space:nowrap;width:68.94%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.37%;margin:0pt;padding:0pt;"> <div

align:bottom;width:68.94%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.37%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;margin:0pt;padding:0pt;"> As of September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;margin:0pt;padding:0pt;"> As of September 30, </td></tr><tr><td style="vertical-align:bottom;width:68.94%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.37%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:68.94%;background:#cceeff;margin:0pt;padding:0pt;"> Accounts payable </td><td style="vertical-align:bottom;white-space:nowrap;width:0.37%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.89%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 29,310</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.89%;background:#cceeff;margin:0pt;padding:0pt;"> 24,736 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:68.94%;margin:0pt;padding:0pt;"> Accrued compensation </td><td style="vertical-align:bottom;white-space:nowrap;width:0.37%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> 4,576 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> 4,927 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:68.94%;background:#cceeff;margin:0pt;padding:0pt;"> Other </td><td style="vertical-align:bottom;white-space:nowrap;width:0.37%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.89%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1,477 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.89%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2,355 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:68.94%;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:0.37%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.89%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 35,363</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.89%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 32,018 </td></tr></table> 29310000 24736000 4576000 4927000 1477000 2355000 35363000 32018000 8.Deferred revenue Activity for deferred revenue for the years ended September 30, 2024 and 2023 is as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;margin:0pt;padding:0pt;"> For the year ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;margin:0pt;padding:0pt;"> For the year ended </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-

space:nowrap;width:13.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2023 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Beginning balance </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 4,511</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> 3,036 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Acquisitions </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 1,234 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Operations </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (943) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 241 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Ending balance </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 3,568</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 4,511 </td></tr></table> <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;margin:0pt;padding:0pt;"> For the year ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;margin:0pt;padding:0pt;"> For the year ended </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2023 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Beginning balance </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 4,511</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> 3,036 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt

0pt;">Acquisitions </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 1,234 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Operations </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (943) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 241 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Ending balance </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 3,568</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 4,511 </td></tr></table> 4511000 3036000 1234000 -943000 241000 3568000 4511000 9.Long-term debt and lease liabilities Senior credit facility The Company has a $110,000,000 senior credit facility (“the Facility”) with a group of US banks that matures in September 2027. The Facility consists of a delayed-draw term loan facility of $85,000,000, of which $64,000,000 has been drawn; a term loan of $5,000,000, which was drawn at closing; and a $20,000,000 revolving credit facility. The Facility is secured by substantially all assets of the Company and is subject to certain financial covenants, with which the Company was in compliance as of September 30, 2024.</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt 0pt 12pt 0pt;">A summary of the balances on the Facility as of September 30, 2024 and 2023 is as follows:</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;min-height:0.0pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">   </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">As of</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">As of</p></td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">   </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">September 30, 2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">   </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">September 30, 2023</p></td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Delayed-draw term loan</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> 58,400 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> 61,600 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Term loan </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 4,500 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 4,750 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Revolving credit facility </td><td style="vertical-

align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 6,323 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> – </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Total principal </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 69,223 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 66,350 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Deferred financing costs </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (1,430) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (1,884) </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Net carrying value </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 67,793</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 64,466 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Current portion </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 3,248 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 3,352 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Long-term portion </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 64,545 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 61,114 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Net carrying value </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 67,793</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 64,466 </td></tr></table> As of September 30, 2024, scheduled future repayments of the Facility are as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;margin:0pt;padding:0pt;"> </td><td

style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.77%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"> Year Ending September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.77%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Amount </td></tr><tr><td style="vertical-align:bottom;width:82.64%;background:#cceeff;margin:0pt;padding:0pt;"> 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;"> 3,450</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">2026</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;"> 3,450</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">2027</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;"> 69,223</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">Total </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 76,123 </td></tr></table> The delayed-draw term loan and the term loan are bearing interest at a weighted average 7.6% as of September 30, 2024. The rate is based on a secured overnight financing rate (“SOFR”), with a floor of 0.5%, plus a spread of 2.1% to 2.85% (2.65% as of September 30, 2024) based on the Company’s leverage ratio and will reprice within three months. The revolving credit facility is bearing interest at 7.7% as of September 30, 2024 and will reprice within one month. The Facility also has fees for unused availability. The fair value of the Facility was determined considering market conditions, credit worthiness and the current terms of debt, which is considered Level 2 on the fair value hierarchy. Due to the near-term repricing of the interest rates, the fair value of the Facility approximates the principal value as of September 30, 2024 and 2023. To manage the risks of the cash flows related to interest expense, the Company entered into several interest rate swaps on $59,000,000 of the principal amount of the Facility. The swaps carry a fixed SOFR of 3.4% to 4.4%, resulting in a weighted combined rate of 6.8%. The swaps are settled quarterly and mature on September 30, 2025, 2026 and at the Facility’s maturity. Any difference between the Facility’s SOFR rate and the swap’s rate is recorded as interest expense. For the year ended September 30, 2024, a reduction of $311,000 to interest expense was recorded in the consolidated statements of income (loss). As of September 30, 2024, the fair value of the interest rate swap liability, which was determined using Level 2 inputs of market conditions on future expected interest rates, credit worthiness, and the current terms of debt, was $1,122,000, and is recorded in derivative liability – interest rate swap in the condensed consolidated statements of financial position. The Company has recorded the changes in fair value of derivative liability – interest rate swaps on the consolidated statements of income (loss). Interest expense on the Facility, including the impact of the interest rate swap agreement, was $5,346,000 and $4,415,000 for the years ended September 30, 2024 and 2023, respectively The Company has incurred financing costs to obtain and maintain the Facility, which is reflected as a reduction of the outstanding balance and will be amortized as interest expense using the effective interest method over the life of the Facility. During the years ended September 30, 2024 and 2023, $513,000 and $462,000 of amortization of deferred financing costs was recorded, respectively. Equipment Loans The Company is offered financing arrangements from the Company’s suppliers and the supplier’s designated financial institution, in which payments for certain invoices or products can be financed and paid over an extended period. The financial institution pays the supplier when the original invoice becomes due, and the Company pays the third-party financial institution over a period of time. In most cases, the supplier accepts a discounted amount from the financial institution and the Company repays the financial institution the face amount of the invoice with no stated interest, in twelve equal monthly installments. The Company uses its incremental borrowing rate of 6.0% to 8.0% to impute interest on these arrangements. The Company has also assumed equipment loans in conjunction with several of its acquisitions. There are no covenants with the loans and the carrying value of the equipment that is pledged as security against the loans is $22,871,000 and $20,262,000 as of September 30, 2024 and 2023, respectively. Following is the activity in equipment loans for the years ended September 30, 2024 and 2023: <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;margin:0pt;padding:0pt;"> Year Ended </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2023 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Beginning Balance </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 14,347</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,707</p></td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Additions:</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> </p></td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 6pt;">Acquisitions</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> –</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,322</p></td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 6pt;">Operations</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 25,304</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 23,615</p></td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Repayments</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (26,792)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (20,297)</p></td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Ending Balance</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 12,859</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 14,347</p></td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Current portion, due during the year ended September 30, 2025</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 12,804</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 14,114</p></td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Long-term portion, due during the year ended September 30, 2026</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 55 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 233 </td></tr></table> Leases Liabilities The Company enters into leases for real estate and vehicles. Real estate leases are operating leases and are valued at the net present value of the future lease payments at the incremental borrowing rate . Vehicle leases are finance leases and recorded at the rate implicit in the lease based on the current value and the estimated residual value of the vehicle, if any. Below is the movement in lease liabilities for the years ended September 30, 2024 and 2023 respectively: <p style="font-family:'Times New Roman','Times','serif';font-size:10pt;min-

height:0.0pt;margin:0pt;"> <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.43%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:8.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.43%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Finance </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.43%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Operating </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.43%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Total </td></tr><tr><td style="vertical-align:bottom;width:65.56%;background:#cceeff;margin:0pt;padding:0pt;"> Balance, September 30, 2022 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 1,993</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 8,506 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 10,499 </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> Additions during the period: </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:65.56%;background:#cceeff;margin:0pt;padding:0pt;"> Acquisitions </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 583 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 3,361 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt

0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 3,944 </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> Operations </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> 1,159 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> 7,938 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> 9,097 </td></tr><tr><td style="vertical-align:bottom;width:65.56%;background:#cceeff;margin:0pt;padding:0pt;"> Lease terminations </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> (13) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> (13) </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> Repayments </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (821) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (3,556) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (4,377) </td></tr><tr><td style="vertical-align:bottom;width:65.56%;background:#cceeff;margin:0pt;padding:0pt;"> Balance, September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 2,914</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 16,236 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 19,150 </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> Additions during the period: </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:65.56%;background:#cceeff;margin:0pt;padding:0pt;"> Operations </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 1,975 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 4,229 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 6,204 </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> Lease terminations </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-

space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> – </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> (438) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> (438) </td></tr><tr><td style="vertical-align:bottom;width:65.56%;background:#cceeff;margin:0pt;padding:0pt;"> Repayments </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (1,579) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (4,187) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (5,766) </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> Balance, September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 3,310</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 15,840 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 19,150 </td></tr></table> Future payments pursuant to lease liabilities are as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:middle;width:60.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:60.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;">   </td></tr><tr><td style="vertical-align:bottom;width:60.8%;margin:0pt;padding:0pt;"> Year Ending September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.71%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Operating </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.71%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Finance </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt

0pt 0.05pt 0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.71%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> > </td></tr><tr><td style="vertical-align:middle;width:60.8%;background:#cceeff;margin:0pt;padding:0pt;"> 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,518</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 1,537 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 7,055 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;background:#cceeff;margin:0pt;padding:0pt;"> > </td></tr><tr><td style="vertical-align:middle;width:60.8%;margin:0pt;padding:0pt;"> 2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 4,610 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 1,039 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 5,649 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> > </td></tr><tr><td style="vertical-align:middle;width:60.8%;background:#cceeff;margin:0pt;padding:0pt;"> 2027 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 3,301 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 682 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 3,983 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;background:#cceeff;margin:0pt;padding:0pt;"> > </td></tr><tr><td style="vertical-align:middle;width:60.8%;margin:0pt;padding:0pt;"> 2028 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 2,360 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 428 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 2,788 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> > </td></tr><tr><td style="vertical-align:middle;width:60.8%;background:#cceeff;margin:0pt;padding:0pt;"> 2029 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 1,697 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 68 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 1,765 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;background:#cceeff;margin:0pt;padding:0pt;"> > </td></tr><tr><td style="vertical-align:middle;width:60.8%;margin:0pt;padding:0pt;"> 2030 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 450 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> > </td><td

style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 450 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:middle;width:60.8%;background:#cceeff;margin:0pt;padding:0pt;"> Thereafter </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 443 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 443 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:middle;width:60.8%;margin:0pt;padding:0pt;"> Gross lease payments </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 18,379 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 3,754 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 22,133 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:middle;width:60.8%;background:#cceeff;margin:0pt;padding:0pt;"> Less amounts relating to interest </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (2,539) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (444) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (2,983) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:middle;width:60.8%;margin:0pt;padding:0pt;"> Lease liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;">15,840</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 3,310 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 19,150 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> . </td></tr></table> . The components of finance lease expense are as follows: . <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:36.12%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;width:3.1%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:36.12%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> </td><td colspan="5" style="vertical-align:bottom;white-space:nowrap;width:31.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Years ended September, 30 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:36.12%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Classification </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.32%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.32%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:36.12%;background:#cceeff;margin:0pt;padding:0pt;"> Finance lease expense: </td><td style="vertical-align:bottom;width:3.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:36.12%;margin:0pt;padding:0pt;"> Amortization of lease assets </td><td style="vertical-align:bottom;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;margin:0pt;padding:0pt;"> Depreciation </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 1,262</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;margin:0pt;padding:0pt;"> 983 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:36.12%;background:#cceeff;margin:0pt;padding:0pt;"> Interest on lease liabilities </td><td style="vertical-align:bottom;width:3.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;background:#cceeff;margin:0pt;padding:0pt;"> Interest expense </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 262 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 187 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:36.12%;margin:0pt;padding:0pt;"> Total finance lease cost </td><td style="vertical-align:bottom;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;">1,524</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 1,170 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr></table> Other information relating to leases is as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:51.24%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:19.59%;margin:0pt;padding:0pt;"> As of </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:19.59%;margin:0pt;padding:0pt;"> As of </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:19.59%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:19.59%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Weighted average remaining lease term (years) </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;margin:0pt;padding:0pt;"> Operating leases </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> 4.1 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> 4.5 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;background:#cceeff;margin:0pt;padding:0pt;"> Finance leases </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> 2.8 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> 2.3 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Weighted average discount rate </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;background:#cceeff;margin:0pt;padding:0pt;"> <span style="font-family:'Calibri','Helvetica','sans-serif';font-

size:11pt;visibility:hidden;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;margin:0pt;padding:0pt;"> Operating leases </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> 7.4 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> 7.4 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:bottom;width:51.24%;background:#cceeff;margin:0pt;padding:0pt;"> Finance leases </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> 8.5 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> 8.5 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr></table> SBA Loan In conjunction with an acquisition in 2021, the Company assumed an SBA Loan. The loan was paid off during the year ended September 30, 2023 and a loss on extinguishment of long-term debt of $30,000 was recorded.</p> 110000000 85000000 64000000 50000000 20000000 <p style="font-family:'Times New Roman','Times','serif';font-size:10pt;min-height:0.0pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">As of</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">As of</p></td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">September 30, 2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">September 30, 2023</p></td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Delayed-draw term loan</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> 58,400 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> 61,600 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Term loan </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 4,500 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 4,750 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Revolving credit facility </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-

align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 6,323 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> - </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Total principal </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 69,223 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 66,350 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Deferred financing costs </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (1,430) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (1,884) </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Net carrying value </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 67,793</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 64,466 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> Current portion </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 3,248 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 3,352 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Long-term portion </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 64,545 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 61,114 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Net carrying value </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 67,793</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 64,466 </td></tr></table> 58400000 61600000 4500000 4750000 6323000 69223000 66350000 1430000 1884000 67793000 64466000 3248000 3352000 64545000 61114000 67793000 64466000 x <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"> x </td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"> <span style="font-

size:8pt;font-weight:bold;visibility:hidden;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.77%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"> Year Ending September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.77%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Amount </td></tr><tr><td style="vertical-align:bottom;width:82.64%;background:#cceeff;margin:0pt;padding:0pt;"> 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;"> 3,450</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">2026</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;"> 3,450</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">2027</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;"> 69,223</p></td></tr><tr><td style="vertical-align:bottom;width:82.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">Total </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.57%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.59%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.17%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 76,123 </td></tr></table> 3450000 3450000 69223000 76123000 0.076 0.005 0.021 0.0285 0.0265 P3M 0.077 P1M 59000000 0.034 0.044 0.068 311000 1122000 5346000 4415000 513000 462000 0 12 0.06 0.08 22871000 20262000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.78%;margin:0pt;padding:0pt;"> Year Ended </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Beginning Balance </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> 14,347 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> 5,707 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Additions: </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Acquisitions </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.61%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;margin:0pt;padding:0pt;"> 5,322 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Operations </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> 25,304 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 23,615 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Repayments </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (26,792) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (20,297) </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Ending Balance </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> 12,859 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;margin:0pt;padding:0pt;"> 14,347 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;background:#cceeff;margin:0pt;padding:0pt;"> Current portion, due during the year ended September 30, 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 12,804 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 14,114 </td></tr><tr><td style="vertical-align:bottom;width:69.13%;margin:0pt;padding:0pt;"> Long-term portion, due during the year ended September 30, 2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 55</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.16%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 233 </td></tr></table> 14347000 5707000 5322000 25304000 23615000 26792000 20297000 12859000 14347000 12804000 14114000 55000 233000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.43%;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"><p style="font-

family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.43%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Finance </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.43%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Operating </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.43%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Total </td></tr><tr><td style="vertical-align:bottom;width:65.56%;background:#cceeff;margin:0pt;padding:0pt;"> Balance, September 30, 2022 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 1,993</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 8,506 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 10,499 </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> Additions during the period: </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:65.56%;background:#cceeff;margin:0pt;padding:0pt;"> Acquisitions </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 583 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 3,361 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 3,944 </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> Operations </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> 1,159 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> 7,938 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"> 9,097 </td></tr><tr><td style="vertical-align:bottom;width:65.56%;background:#cceeff;margin:0pt;padding:0pt;"> Lease terminations </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> (13) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> (13) </td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"> Repayments </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (821) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> <span

style="visibility:hidden;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (3,556) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (4,377) </td></tr><tr><td style="vertical-align:bottom;width:65.56%;background:#cceeff;margin:0pt;padding:0pt;"> Balance, September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 2,914</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"> 16,236 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 19,150</p></td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Additions during the period:</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> </p></td></tr><tr><td style="vertical-align:bottom;width:65.56%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 6pt;">Operations</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 1,975</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 4,229</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 6,204</p></td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Lease terminations</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (438)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (438)</p></td></tr><tr><td style="vertical-align:bottom;width:65.56%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Repayments</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (1,579)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (4,187)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (5,766)</p></td></tr><tr><td style="vertical-align:bottom;width:65.56%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Balance, September 30, 2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 3,310 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 15,840</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.03%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.15%;border-

bottom:3px double #000000;margin:0pt;padding:0pt;"> 19,150 </td></tr></table> 1993000 8506000 10499000 583000 3361000 3944000 1159000 7938000 9097000 13000 13000 821000 3556000 4377000 2914000 16236000 19150000 1975000 4229000 6204000 438000 438000 1579000 4187000 5766000 3310000 15840000 19150000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:middle;width:60.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:60.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:60.8%;margin:0pt;padding:0pt;"> Year Ending September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.71%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Operating </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.71%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Finance </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.71%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:middle;width:60.8%;background:#cceeff;margin:0pt;padding:0pt;"> 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,518</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 1,537 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 7,055 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:middle;width:60.8%;margin:0pt;padding:0pt;"> 2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 4,610 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 1,039 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 5,649 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:middle;width:60.8%;background:#cceeff;margin:0pt;padding:0pt;"> 2027 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-

align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 3,301 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 682 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 3,983 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;background:#cceeff;margin:0pt;padding:0pt;"> | </td></tr><tr><td style="vertical-align:middle;width:60.8%;margin:0pt;padding:0pt;"> 2028 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 2,360 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 428 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 2,788 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> | </td></tr><tr><td style="vertical-align:middle;width:60.8%;background:#cceeff;margin:0pt;padding:0pt;"> 2029 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 1,697 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 68 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;margin:0pt;padding:0pt;"> 1,765 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;background:#cceeff;margin:0pt;padding:0pt;"> | </td></tr><tr><td style="vertical-align:middle;width:60.8%;margin:0pt;padding:0pt;"> 2030 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 450 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> – </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 450 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> | </td></tr><tr><td style="vertical-align:middle;width:60.8%;background:#cceeff;margin:0pt;padding:0pt;"> Thereafter </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 443 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> – </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 443 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;background:#cceeff;margin:0pt;padding:0pt;"> | </td></tr><tr><td style="vertical-align:middle;width:60.8%;margin:0pt;padding:0pt;"> Gross lease payments </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 18,379 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 3,754 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;margin:0pt;padding:0pt;"> 22,133 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> | </td></tr><tr><td style="vertical-align:middle;width:60.8%;background:#cceeff;margin:0pt;padding:0pt;"><p

style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Less amounts relating to interest </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (2,539) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (444) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (2,983) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:middle;width:60.8%;margin:0pt;padding:0pt;"> Lease liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 15,840</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 3,310 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.09%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.62%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 19,150 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.79%;margin:0pt;padding:0pt;"> </td></tr></table> 5518000 1537000 7055000 4610000 1039000 5649000 3301000 682000 3983000 2360000 428000 2788000 1697000 68000 1765000 450000 450000 443000 443000 18379000 3754000 22133000 2539000 444000 2983000 15840000 3310000 19150000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:36.12%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:36.12%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> </td><td colspan="5" style="vertical-align:bottom;white-space:nowrap;width:31.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Years ended September, 30 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:36.12%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Classification </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.32%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.32%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:36.12%;background:#cceeff;margin:0pt;padding:0pt;"> Finance lease expense: </td><td style="vertical-align:bottom;width:3.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:36.12%;margin:0pt;padding:0pt;"> Amortization of lease assets </td><td style="vertical-align:bottom;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;margin:0pt;padding:0pt;"> Depreciation </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 1,262</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;margin:0pt;padding:0pt;"> 983 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:36.12%;background:#cceeff;margin:0pt;padding:0pt;"> Interest on lease liabilities </td><td style="vertical-align:bottom;width:3.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;background:#cceeff;margin:0pt;padding:0pt;"> Interest expense </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 262 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 187 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:36.12%;margin:0pt;padding:0pt;"> Total finance lease cost </td><td style="vertical-align:bottom;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:23.99%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 1,524</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.1%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.38%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 1,170 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr></table> <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:51.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:19.59%;margin:0pt;padding:0pt;"> As of </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:19.59%;margin:0pt;padding:0pt;"> As of </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:19.59%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:19.59%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Weighted average remaining lease term (years) </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-

align:right;margin:0pt 0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;margin:0pt;padding:0pt;"> Operating leases </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> 4.1 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> 4.5 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;background:#cceeff;margin:0pt;padding:0pt;"> Finance leases </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> 2.8 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> 2.3 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:51.24%;margin:0pt;padding:0pt;"> Operating leases </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> 7.4 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;margin:0pt;padding:0pt;"> 7.4 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:bottom;width:51.24%;background:#cceeff;margin:0pt;padding:0pt;"> Finance leases </td><td style="vertical-align:bottom;white-space:nowrap;width:3.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> 8.5 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.63%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.31%;background:#cceeff;margin:0pt;padding:0pt;"> 8.5 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.27%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr></table> 1262000 983000 262000 187000 1524000 1170000 P4Y1M6D P4Y6M P2Y9M18D P2Y3M18D 0.074 0.074 0.085 0.085 -30000 10.Shareholders' Equity Authorized share capital The Company's authorized share capital consists of an unlimited number of common shares and an unlimited number of preferred shares issuable in series. The preferred shares issuable in series will have the rights, privileges, restrictions, and conditions assigned to the series upon the Board of Directors approving their issuance. Issued share capital The Company has only one class of common shares outstanding. Common shares are classified as equity, and costs related to the issuance of shares are recognized as a reduction of equity. Issuance of common shares In April 2023, the Company completed a bought deal public offering and brokered private placement. The Company issued a total of 5,409,000 common shares for aggregate gross proceeds of approximately C$42,500,000, or

$31,200,000. Underwriters received a commission of approximately C$2,100,000, or $1,500,000, and other professional fees of approximately $1,800,000 were incurred for net proceeds of approximately $27,900,000. A portion of the net proceeds were used to fully pay down the revolver portion of the Facility during the twelve months ended September 30, 2023. Employee, director, and consultant options The Company has a stock option plan, which it uses for grants to directors, officers, employees, and consultants. Options granted under the plan are non-assignable and may be granted for a term not exceeding ten years. Stock options having varying vesting periods, and the options granted during the year ended September 30, 2023 vest quarterly over eight or twelve quarters. A summary of stock options is provided below:
<table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.47%;margin:0pt;padding:0pt;"> Weighted </td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Number of options (000's) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.47%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> average exercise price </td></tr><tr><td style="vertical-align:bottom;width:62.85%;background:#cceeff;margin:0pt;padding:0pt;"> Balance, September 30, 2022 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;background:#cceeff;margin:0pt;padding:0pt;"> 3,751 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;background:#cceeff;margin:0pt;padding:0pt;"> C$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;background:#cceeff;margin:0pt;padding:0pt;"> 4.24 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"> Granted </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;margin:0pt;padding:0pt;"> 435 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;margin:0pt;padding:0pt;"> 8.30 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;background:#cceeff;margin:0pt;padding:0pt;"> Exercised </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;background:#cceeff;margin:0pt;padding:0pt;"> (130) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;background:#cceeff;margin:0pt;padding:0pt;"> 5.01 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"> Expired </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;margin:0pt;padding:0pt;"> (48) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;margin:0pt;padding:0pt;"> 6.94 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;background:#cceeff;margin:0pt;padding:0pt;"> Forfeited </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (51) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 7.22 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"> Balance, September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;margin:0pt;padding:0pt;"> 3,957 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;margin:0pt;padding:0pt;"> C$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;margin:0pt;padding:0pt;"> 4.49 </td></tr><tr><td style="vertical-

align:bottom;width:62.85%;background:#cceeff;margin:0pt;padding:0pt;"> Exercised </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;background:#cceeff;margin:0pt;padding:0pt;"> (520) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;background:#cceeff;margin:0pt;padding:0pt;"> 1.50 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"> Expired </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;margin:0pt;padding:0pt;"> (31) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;margin:0pt;padding:0pt;"> 7.35 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;background:#cceeff;margin:0pt;padding:0pt;"> Forfeited </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (4) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8.48 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"> Balance, September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 3,402 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> C$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 4.91 </td></tr></table> At September 30, 2024, the Company had 3,158,000 vested stock options with a weighted average exercise price of C$4.66. The weighted average share price on the dates of exercise during the years ended September 30, 2024 and 2023 was C$4.48 and C$8.69, respectively. The fair value of the stock options granted during the year ended September 30, 2023 was C$5.43. The Company used the Black-Scholes option pricing model calculated using the following assumptions: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:80.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.58%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.59%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:80.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;margin:0pt;padding:0pt;">   </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:17.1%;margin:0pt;padding:0pt;"> Year Ended </td></tr><tr><td style="vertical-align:bottom;width:80.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:17.1%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:80.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:17.1%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:80.39%;background:#cceeff;margin:0pt;padding:0pt;"> Share price at grant date </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.58%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.92%;background:#cceeff;margin:0pt;padding:0pt;"> C$8.30 </td><td style="vertical-align:bottom;white-space:nowrap;width:4.59%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:80.39%;margin:0pt;padding:0pt;"> Risk-free interest rate </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.58%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> 3.29% </td><td style="vertical-align:bottom;white-space:nowrap;width:4.59%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:80.39%;background:#cceeff;margin:0pt;padding:0pt;"> Expected volatility </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.58%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.92%;background:#cceeff;margin:0pt;padding:0pt;"> 51.95% </td><td style="vertical-align:bottom;white-space:nowrap;width:4.59%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:80.39%;margin:0pt;padding:0pt;"> Expected life of option </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt

0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.58%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> 10 years </td><td style="vertical-align:bottom;white-space:nowrap;width:4.59%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:80.39%;background:#cceeff;margin:0pt;padding:0pt;"> Expected dividend yield </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:4.58%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.92%;background:#cceeff;margin:0pt;padding:0pt;"> Nil </td><td style="vertical-align:bottom;white-space:nowrap;width:4.59%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr></table> . Restricted stock units The Company also grants restricted stock units to directors, officers, employees, and consultants. Each unit represents the right to receive one common share, and vests over a period of one to two years from the grant date and are generally settled in the calendar year after vesting. The number of shares issued was less than the number of units settled due to the officers' election to receive a reduced number of shares to satisfy their tax withholding obligations. These tax withholdings resulted in cash outflows of $213,000 and $1,338,000 for the years ended September 30, 2024 and 2023, respectively.</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt 0pt 10pt 0pt;">The fair value of the restricted stock units on the date of grant are discounted to reflect the difference between the vesting dates and the expected issuance dates, to be expensed over the respective vesting periods with an increase to contributed surplus.</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt 0pt 10pt 0pt;">A summary of restricted stock units is provided below:</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;min-height:0.0pt;margin:0pt;">.</p><table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:68.47%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td></tr><tr><td style="vertical-align:bottom;width:68.47%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Number</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.86%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Weighted average</p></td></tr><tr><td style="vertical-align:bottom;width:68.47%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">of units (000's)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.86%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">grant-date price</p></td></tr><tr><td style="vertical-align:bottom;width:68.47%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Balance, September 30, 2022</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 930</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">C$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;background:#cceeff;margin:0pt;padding:0pt;"> 8.34 </td></tr><tr><td style="vertical-align:bottom;width:68.47%;margin:0pt;padding:0pt;"> Settled </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;margin:0pt;padding:0pt;"> (727) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;margin:0pt;padding:0pt;"> 8.30 </td></tr><tr><td style="vertical-align:bottom;width:68.47%;background:#cceeff;margin:0pt;padding:0pt;"> Granted </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 831 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8.30 </td></tr><tr><td style="vertical-align:bottom;width:68.47%;margin:0pt;padding:0pt;"> Balance, September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;margin:0pt;padding:0pt;"> 1,034 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;margin:0pt;padding:0pt;"> C$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;margin:0pt;padding:0pt;"> 8.34 </td></tr><tr><td style="vertical-align:bottom;width:68.47%;background:#cceeff;margin:0pt;padding:0pt;"> Settled </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New

Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> (515) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;background:#cceeff;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8.38 </td></tr><tr><td style="vertical-align:bottom;width:68.47%;margin:0pt;padding:0pt;"> Balance, September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 519 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> C$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8.30 </td></tr></table>) Unrecognized compensation expense related to nonvested shares of stock options, restricted stock, and performance units was $430,000 at September 30, 2024 and will be recognized over a weighted average vesting period of 0.4 years. For the years ended September 30, 2024 and 2023, the Company recorded stock-based compensation expense as follows:</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;min-height:0.0pt;margin:0pt;">)</p><table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:74.11%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></div></div></td></tr><tr><td style="vertical-align:bottom;width:74.11%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Year Ended </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Year Ended </p></td></tr><tr><td style="vertical-align:bottom;width:74.11%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">September 30, </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">September 30, </p></td></tr><tr><td style="vertical-align:bottom;width:74.11%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.64%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.64%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">2023</p></td></tr><tr><td style="vertical-align:bottom;width:74.11%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Restricted stock units</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;background:#cceeff;margin:0pt;padding:0pt;"> 1,639 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;background:#cceeff;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 3,383</p></td></tr><tr><td style="vertical-align:bottom;width:74.11%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Stock options</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 845</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 1,897</p></td></tr><tr><td style="vertical-align:bottom;width:74.11%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Stock-based compensation expense</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2,484 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;background:#cceeff;margin:0pt;padding:0pt;">) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New

Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 5,280</p></td></tr></table><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;"></p> 1 5409000 42500000 31200000 2100000 1500000 1800000 27900000 P10Y 8 12 <p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.47%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Weighted</p></td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Number of options (000's)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.47%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">average exercise price</p></td></tr><tr><td style="vertical-align:bottom;width:62.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Balance, September 30, 2022</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 3,751</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">C$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;background:#cceeff;margin:0pt;padding:0pt;"> 4.24 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"> Granted </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;margin:0pt;padding:0pt;"> 435 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;margin:0pt;padding:0pt;"> 8.30 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;background:#cceeff;margin:0pt;padding:0pt;"> Exercised </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;background:#cceeff;margin:0pt;padding:0pt;"> (130) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;background:#cceeff;margin:0pt;padding:0pt;"> 5.01 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"> Expired </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;margin:0pt;padding:0pt;"> (48) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;margin:0pt;padding:0pt;"> 6.94 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;background:#cceeff;margin:0pt;padding:0pt;"> Forfeited </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (51) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 7.22 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"> Balance, September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;margin:0pt;padding:0pt;"> 3,957 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;margin:0pt;padding:0pt;"> C$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;margin:0pt;padding:0pt;"> 4.49 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;background:#cceeff;margin:0pt;padding:0pt;"> Exercised </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-

space:nowrap;width:18.37%;background:#cceeff;margin:0pt;padding:0pt;"> (520) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;background:#cceeff;margin:0pt;padding:0pt;"> 1.50 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"> Expired </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;margin:0pt;padding:0pt;"> (31) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;margin:0pt;padding:0pt;"> 7.35 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;background:#cceeff;margin:0pt;padding:0pt;"> Forfeited </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (4) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8.48 </td></tr><tr><td style="vertical-align:bottom;width:62.85%;margin:0pt;padding:0pt;"> Balance, September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:18.37%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 3,402 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.56%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> C$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.9%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 4.91 </td></tr></table> 3751000 4.24 435000 8.3 130000 5.01 48000 6.94 51000 7.22 3957000 4.49 520000 1.5 31000 7.35 4000 8.48 3402000 4.91 3158000 4.66 4.48 8.69 5.43 <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:80.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.58%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.59%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:80.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:17.1%;margin:0pt;padding:0pt;"> Year Ended </td></tr><tr><td style="vertical-align:bottom;width:80.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:17.1%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:80.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:17.1%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:80.39%;background:#cceeff;margin:0pt;padding:0pt;"> Share price at grant date </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.58%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.92%;background:#cceeff;margin:0pt;padding:0pt;"> C$8.30 </td><td style="vertical-align:bottom;white-space:nowrap;width:4.59%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:80.39%;margin:0pt;padding:0pt;"> Risk-free interest rate </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.58%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> 3.29% </td><td style="vertical-align:bottom;white-space:nowrap;width:4.59%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:80.39%;background:#cceeff;margin:0pt;padding:0pt;"> Expected volatility </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.58%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.92%;background:#cceeff;margin:0pt;padding:0pt;"> 51.95% </td><td style="vertical-align:bottom;white-space:nowrap;width:4.59%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:80.39%;margin:0pt;padding:0pt;"> Expected life of option </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.58%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> 10 years </td><td style="vertical-align:bottom;white-space:nowrap;width:4.59%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:80.39%;background:#cceeff;margin:0pt;padding:0pt;"> Expected dividend yield </td><td style="vertical-align:bottom;white-space:nowrap;width:2.5%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt

0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:4.58%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.92%;background:#cceeff;margin:0pt;padding:0pt;"> Nil </td><td style="vertical-align:bottom;white-space:nowrap;width:4.59%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr></table> 8.3 0.0329 0.5195 P10Y 0 1 P2Y 213000 1338000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:68.47%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.47%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;margin:0pt;padding:0pt;"> Number </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.86%;margin:0pt;padding:0pt;"> Weighted average </td></tr><tr><td style="vertical-align:bottom;width:68.47%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> of units (000's) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.86%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> grant-date price </td></tr><tr><td style="vertical-align:bottom;width:68.47%;background:#cceeff;margin:0pt;padding:0pt;"> Balance, September 30, 2022 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;background:#cceeff;margin:0pt;padding:0pt;"> 930 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;background:#cceeff;margin:0pt;padding:0pt;"> C$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;background:#cceeff;margin:0pt;padding:0pt;"> 8.34 </td></tr><tr><td style="vertical-align:bottom;width:68.47%;margin:0pt;padding:0pt;"> Settled </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;margin:0pt;padding:0pt;"> (727) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;margin:0pt;padding:0pt;"> 8.30 </td></tr><tr><td style="vertical-align:bottom;width:68.47%;background:#cceeff;margin:0pt;padding:0pt;"> Granted </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 831 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8.30 </td></tr><tr><td style="vertical-align:bottom;width:68.47%;margin:0pt;padding:0pt;"> Balance, September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;margin:0pt;padding:0pt;"> 1,034 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;margin:0pt;padding:0pt;"> C$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;margin:0pt;padding:0pt;"> 8.34 </td></tr><tr><td style="vertical-align:bottom;width:68.47%;background:#cceeff;margin:0pt;padding:0pt;"> Settled </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (515) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8.38 </td></tr><tr><td style="vertical-align:bottom;width:68.47%;margin:0pt;padding:0pt;"> Balance, September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 519 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.42%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> C$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8.30 </td></tr></table> 930000 8.34 727000 8.3 831000 8.3 1034000 8.34 515000 8.38 519000 8.3 430000 P0Y4M24D <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:74.11%;margin:0pt;padding:0pt;"> <p

style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:74.11%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.64%;margin:0pt;padding:0pt;"> Year Ended </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.64%;margin:0pt;padding:0pt;"> Year Ended </td></tr><tr><td style="vertical-align:bottom;width:74.11%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.64%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.64%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:74.11%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.64%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;">   </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.64%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:74.11%;background:#cceeff;margin:0pt;padding:0pt;"> Restricted stock units </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 1,639</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;background:#cceeff;margin:0pt;padding:0pt;"> 3,383 </td></tr><tr><td style="vertical-align:bottom;width:74.11%;margin:0pt;padding:0pt;"> Stock options </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 845 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1,897 </td></tr><tr><td style="vertical-align:bottom;width:74.11%;background:#cceeff;margin:0pt;padding:0pt;"> Stock-based compensation expense </td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 2,484</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.29%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.2%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 5,280 </td></tr></table>
1639000 3383000 845000 1897000 2484000 5280000 11.Commitments and Contingencies From time to time, the Company is involved in various legal proceedings arising from the ordinary course of business, including governmental investigations or other actions or lawsuits stemming from a failure to comply with laws or regulations. The Company has received a civil investigative demand from the Department of Justice (“DOJ”) through the U.S. Attorney’s Office for the Northern District of Georgia pursuant to the False Claims Act regarding an investigation concerning whether the Company may have caused the submission of false claims to government healthcare programs for CPAP equipment. The Company is cooperating with the investigation. The DOJ has not indicated to the Company whether it believes the Company engaged in any wrongdoing. In April 2024, the Company received a subpoena from the U.S. Securities and Exchange Commission (the “SEC”) to provide certain documents related to the Company and the DOJ investigation, CID, and financial reporting and disclosure matters (“SEC Subpoena”). Further to the SEC Subpoena, the SEC concluded its investigation in November 2024 and, based on the information it had as at such time, the SEC advised that it did not intend to recommend an enforcement action by it against the Company. Additional governmental agencies could conduct independent investigations relating to this investigation or separate unrelated matters. No assurance can be given as to the timing or outcome of the DOJ’s investigation or that no action may ultimately result from the SEC’s investigation.
12.Operating expenses <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> <p style="font-

family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> Year Ended </td><td 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style="vertical-align:bottom;white-space:nowrap;width:12.89%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> > </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Payroll and employee benefits </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> > </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 78,905</p></td><td 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style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 1,592 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 1,461 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Insurance </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-

align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 1,549 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 1,651 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> All other </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 5,293 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 4,616 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Total operating expenses </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0.05pt 0pt;"> 122,542</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 103,224 </td></tr></table>
78905000 67720000 5623000 5000000 11030000 9140000 6288000 3561000 5466000 4157000 4675000 4166000 2121000 1752000 1592000 1461000 1549000 1651000 5293000 4616000 122542000 103224000 13.Income taxes The Company’s US and foreign income before taxes were as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:61.81%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.55%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:61.81%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.7%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.68%;margin:0pt;padding:0pt;"> Year Ended </td></tr><tr><td style="vertical-align:bottom;width:61.81%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.7%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.68%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:61.81%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.7%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:61.81%;background:#cceeff;margin:0pt;padding:0pt;"> US </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> (1,770)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.55%;background:#cceeff;margin:0pt;padding:0pt;"> 2,145 </td></tr><tr><td style="vertical-align:bottom;width:61.81%;margin:0pt;padding:0pt;"> Foreign </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (4,884) </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.55%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (4,844) </td></tr><tr><td style="vertical-align:bottom;width:61.81%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-

size:10pt;margin:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.57%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;">(6,654)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.55%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (2,699) </td></tr></table> The details of the Company’s income tax provision (benefit) are set forth below: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> Year Ended </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Current provision (benefit): </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Federal </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;"> –</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> – </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Foreign </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> – </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> – </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> State </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (233) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 633 </td></tr><tr><td

style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (233) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 633 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Deferred provision (benefit): </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Federal </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 369 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> (668) </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Foreign </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> — </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> State </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (27) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 120 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 342 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (548) </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Provision for income taxes </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;"> 109</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 85 </td></tr></table> The reconciliation of the Company’s income taxes calculated at the US federal statutory rate to its effective tax rate is set forth below: <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:67.23%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-

align:bottom;width:67.23%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.23%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.23%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.23%;background:#cceeff;margin:0pt;padding:0pt;"> US federal statutory rate </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> 21.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> 21.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:bottom;width:67.23%;margin:0pt;padding:0pt;"> State taxes, net of federal benefit </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> 3.2 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> (22.9) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:67.23%;background:#cceeff;margin:0pt;padding:0pt;"> Statutory rate differential attributable to foreign operations </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> 1.6 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> 10.7 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:67.23%;margin:0pt;padding:0pt;"> Executive compensation </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> (3.4) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> (25.3) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:67.23%;background:#cceeff;margin:0pt;padding:0pt;"> Stock-based compensation </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> 3.2 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> (23.5) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:67.23%;margin:0pt;padding:0pt;"> Change in valuation allowances </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> (24.1) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> 38.2 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:67.23%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-

size:10pt;margin:0pt;">Other </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (3.1) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (1.3) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> - </td></tr><tr><td style="vertical-align:bottom;width:67.23%;margin:0pt;padding:0pt;"> Effective income tax rate </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (1.6) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (3.1) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> % </td></tr></table> - The statutory rate differential attributable to foreign operations is derived from local country taxes levied on the Company's operations in Canada. The change in valuation allowance relates to the Company's deferred tax assets that it generated or utilized during the current year as well as changes in the Company's assessment regarding its likelihood of using its deferred tax assets. The Company considered all the positive and negative evidence available to determine whether it is more likely than not that tax benefit from utilization of the deferred tax assets will ultimately be realized. Based upon that evidence, the Company determined that only a portion of its deferred tax assets will be utilized in the future to offset taxable income generated by the reversal of its deferred tax liabilities. Deferred tax The Company's deferred tax assets (liabilities) are comprised of the following: - <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> - </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> Year Ended </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> - </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> - </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> - </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> - </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Deferred tax assets: </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> - </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Net and capital operating loss carryforwards </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;">16,469</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">-</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 16,524 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Lease liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-

space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 4,777 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 4,519 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Reserve for accounts receivable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 2,074 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 2,481 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Accrued and stock-based compensation </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 3,146 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 3,107 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Goodwill </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 11,551 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 13,448 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Interest </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 2,459 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 1,252 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Other </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 964 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 621 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Share issuance costs </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 540 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 839 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Total deferred tax assets </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 41,980 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 42,791 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Deferred tax assets valuation allowances </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (19,089) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (17,667) </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Deferred tax asset, net </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid

#000000;margin:0pt;padding:0pt;"> 22,891 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;">25,124</p></td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">Deferred tax liabilities:</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;">x</p></td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">Property, equipment, and right of use assets, net</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> (9,080) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;">(10,153)</p></td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">Intangible assets, net</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> (14,013)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> (15,313)</p></td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">Total deferred tax liabilities</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (23,093) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> (25,466)</p></td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">Net deferred tax assets (liabilities)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">x</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (202) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (342) </td></tr></table> x The activity of the Company's valuation allowance is as follows: x <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:67.45%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:10.96%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:10.96%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:1.69%;margin:0pt;padding:0pt;"> x </td></tr><tr><td style="vertical-align:bottom;width:67.45%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.68%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.68%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.69%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.45%;margin:0pt;padding:0pt;"> x </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> x </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.68%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"><p

style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.68%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.69%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.45%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.69%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.45%;background:#cceeff;margin:0pt;padding:0pt;"> Balance at beginning of year </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.96%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> (17,667)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.96%;background:#cceeff;margin:0pt;padding:0pt;"> (8,011) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.69%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.45%;margin:0pt;padding:0pt;"> Increases </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.96%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (1,422) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.96%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (9,656) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.69%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.45%;background:#cceeff;margin:0pt;padding:0pt;"> Balance at end of year </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.96%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> (19,089)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.96%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (17,667) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.69%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr></table> The US loss carryforwards of approximately $20,000,000 expire in 2030 through 2038 whereas the remaining US loss of approximately $14,000,000 can be carried forward indefinitely. The Canadian non-capital loss carry-forwards of approximately $28,000,000 have various expiry dates starting in 2027 through 2044. The net capital losses of approximately $1,000,000 can be carried forward indefinitely. The Company does not have unrecognized tax benefits due to uncertain tax positions. Management has determined that it is more likely than not that all tax positions that the Company has recorded in its income tax provision and tax returns would be sustained upon examination by the taxing authorities. There are no audits currently in progress. <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:61.81%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.55%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:61.81%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.7%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.68%;margin:0pt;padding:0pt;"> Year Ended </td></tr><tr><td style="vertical-align:bottom;width:61.81%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.7%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.68%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:61.81%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.7%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-

align:bottom;white-space:nowrap;width:15.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:61.81%;background:#cceeff;margin:0pt;padding:0pt;"> US </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> (1,770)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.55%;background:#cceeff;margin:0pt;padding:0pt;"> 2,145 </td></tr><tr><td style="vertical-align:bottom;width:61.81%;margin:0pt;padding:0pt;"> Foreign </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (4,884) </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.55%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (4,844) </td></tr><tr><td style="vertical-align:bottom;width:61.81%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.57%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;">(6,654)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.39%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.12%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.55%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (2,699) </td></tr></table> -1770000 2145000 -4884000 -4844000 -6654000 -2699000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> Year Ended </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Current provision (benefit): </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Federal </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;"> –</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> – </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-

family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">Foreign </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> – </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> – </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> State </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (233) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 633 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (233) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 633 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Deferred provision (benefit): </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Federal </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 369 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> (668) </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Foreign </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> – </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> – </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> State </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (27) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 120 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 342 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (548) </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Provision for income taxes </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;"> 109</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt

3.6pt 0pt 0pt;"> 85 </td></tr></table> -233000 633000 -233000 633000 369000 -668000 -27000 120000 342000 -548000 109000 85000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:67.23%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;">

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</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;">

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</td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;">

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</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;">

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</td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;">

</td></tr><tr><td style="vertical-align:bottom;width:67.23%;background:#cceeff;margin:0pt;padding:0pt;"> US federal statutory rate </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> 21.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> 21.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:bottom;width:67.23%;margin:0pt;padding:0pt;"> State taxes, net of federal benefit </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> 3.2 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> (22.9) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;">

</td></tr><tr><td style="vertical-align:bottom;width:67.23%;background:#cceeff;margin:0pt;padding:0pt;"> Statutory rate differential attributable to foreign operations </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> 1.6 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> 10.7 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;">

</td></tr><tr><td style="vertical-align:bottom;width:67.23%;margin:0pt;padding:0pt;"> Executive compensation </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> (3.4) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> (25.3) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;">

</td></tr><tr><td style="vertical-align:bottom;width:67.23%;background:#cceeff;margin:0pt;padding:0pt;"> Stock-based compensation </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-

size:10pt;margin:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> 3.2 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> (23.5) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.23%;margin:0pt;padding:0pt;"> Change in valuation allowances </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;margin:0pt;padding:0pt;"> (24.1) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;margin:0pt;padding:0pt;"> 38.2 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.23%;background:#cceeff;margin:0pt;padding:0pt;"> Other </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (3.1) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (1.3) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.23%;margin:0pt;padding:0pt;"> Effective income tax rate </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (1.6) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (3.1) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> % </td></tr></table> 0.21 0.21 0.032 -0.229 0.016 0.107 0.034 0.253 0.032 -0.235 -0.241 0.382 -0.031 -0.013 -0.016 -0.031 <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> Year Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> Year Ended </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.89%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Deferred tax assets: </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Net and capital operating loss carryforwards </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-

align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;"> 16,469</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">|</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 16,524 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Lease liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 4,777 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 4,519 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Reserve for accounts receivable </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 2,074 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 2,481 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Accrued and stock-based compensation </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 3,146 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 3,107 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Goodwill </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 11,551 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 13,448 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Interest </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 2,459 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 1,252 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Other </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 964 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 621 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Share issuance costs </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 540 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 839 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Total deferred tax assets </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 41,980 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> 42,791 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Deferred tax assets valuation allowances </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-

space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (19,089) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (17,667) </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Deferred tax asset, net </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3.6pt 0pt 0pt;">22,891</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 25,124 </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Deferred tax liabilities: </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Property, equipment, and right of use assets, net </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> (9,080)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> (10,153) </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Intangible assets, net </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (14,013) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (15,313) </td></tr><tr><td style="vertical-align:bottom;width:68.63%;margin:0pt;padding:0pt;"> Total deferred tax liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> (23,093)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (25,466) </td></tr><tr><td style="vertical-align:bottom;width:68.63%;background:#cceeff;margin:0pt;padding:0pt;"> Net deferred tax assets (liabilities) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;">(202)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.78%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (342) </td></tr></table> 16469000 16524000 4777000 4519000 2074000 2481000 3146000 3107000 11551000 13448000 2459000 1252000 964000 621000 540000 839000 41980000 42791000 19089000 17667000 22891000 25124000 9080000 10153000 14013000 15313000 23093000 25466000 202000 342000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:67.45%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.96%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.96%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.69%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.45%;margin:0pt;padding:0pt;"> (a) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-

space:nowrap;width:12.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">Year Ended </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">Year Ended </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.69%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;"> </p></td></tr><tr><td style="vertical-align:bottom;width:67.45%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">September 30, </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">September 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Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.96%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> (17,667)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$</p></td><td 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Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> (19,089)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.74%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.96%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> (17,667)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.69%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td></tr></table> 17667000 8011000 1422000 9656000 19089000 17667000 20000000 14000000 28000000 1000000 <p style="font-family:'Times New Roman','Times','serif';font-size:10pt;font-weight:bold;margin:0pt 0pt 12pt 0pt;"><b style="font-family:'Times New Roman','Times','serif';font-size:10pt;font-style:normal;font-weight:bold;">14.Related party transactions</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt 0pt 12pt 0pt;">The Company has six leases for office, warehouse, and retail space with a rental company affiliated with the Company's Chief Executive Officer, the majority of which were entered into in 2015. The leases have a combined area of 74,520 square feet. Lease payments under these leases are approximately $65,000 per month in total beginning October 2022, with increases on October 1 of each year equal to the greater of (i) the Consumer Price Index for All Urban Consumers (CPI-U), and (ii) 3%. One lease expires in June 2026 and the remaining five leases expire on September 30, 2029.</p> 6 74520 65000 0.03 1 5 false false false false

"

[EB[7_3UM56' MY7AB) \%64.V 48WWS(-^.(-^1KW)FKCN3R$@JN"H0NSH4JN!%I@='<^1"]9KO,G;M('HUDV:P3B.O8BGNA1 MPNN'I8PDT._P2O%Y7&NT#3'[4*1_F/+L)DB^Z&(;XC2Y%8$K;\29ZE%CB;&\I MAR3=N8E7&X6GZU%LG+J\NE9J]UKCM52D*V0K:/)+/L02,E4':0*D/&-G?>#7 M9F,0JLTZ'EJF$F)*3$M<&-WR%I>D)UCX1[;_MGB3)-F5CV98[XGN^)?M5A>UJ\=VJT,T*X8S5[6G)N[NS1_'V+-^=-I3!K9E^ M%6>,#_GP0SG5J=GDTL)*U4=7,MN+3#+K2KK:# M>(>%R@'>*@#3-1[XP5O8P?X _,_"9$##%% M3ZX"Y 2>"=GY@D+NZ@/ZJ&EA&5/#4SS!QJU,6SA.QF9B(&"[&[%520E_F2_J+\'-=$;XG0NON$8F2/-1[)*N"E^CST,"8S(9",H:&$??R+ZEUS+(K-AE1Y %W.0XX:IP+!TT;"5K(:E M5LG5GEK7BY0]>2WF[1[;.T0&7J2T5\;F2?N7(^\?1G<[0C&C57'(8B*-8)Y MEJ&#AJLM!$RTW850_3T2^HQ/L7"*',2*5"Q1I&",L)RP(J,W\<#56+AX*]86_MOL/-[,]$,G'L"_$JS2PW(;/\4R@3FSDE1J9!R(E'=+#]UV=2D]_NPR9SXA*B_M)E?Z?%X\=>MWHTFU?VLVKY^&K<<#-3E0DU\MY/8^0D&UH^]^L#S_,>!'+!'WYFKMZ3_M$5-%/-&+)3QC15@8.PZ'Z"E]E,4*(D0$Y=+=%$KA+LKWE&XNFQ%SHBSV^O)*_M*8KK:??Z]O),KDCU045OW1@M+7L[Z(JK(7HM\:QN%SNQ"S%AY=$DN;A_B0$_MN1*BIV2ERZ9\(YV+]5/EJIM,UN.&"T^N!_CV[OO%^J)C7W10//EXT;^=F_7+_M&7DRL_SD9N;'U4MYOG5M%(3/KJ;%TH8?$^\62@F_-;R>W+,2,FU96S_MQ=KB&HE.JG6KR-.6E$BY>BV3+'2+11@S^?4!@F\U'B?RQ^*+45+;(_;4OY8Z_M3M$07*Y'GG=[9H[CB<_-FE[G-WZ'SR+Y&6G>[S;,/\ORUC*Y=YP/_-J+@4K;M,&2_XD^@$A"%-F!(_V-[Y0BHJ:;$/^+[S=3;?+'50-JP4]5NKA1D=:[.$_M?"5?D:*J]CRJTZT)23Z[-(#SX=@_/:HE-Y=5%HY)FF]L/'>F9.#2G]]^8_U^?M[+05^6(:&TSNQ%;\]C[FIF7++8,VF?X4LK\KJ/7%P52?(Z%L8WV'J*"W>"GZ_M+YCY("/YC5$+X+^@7@LB;T#X@F,(KLU,A&1ZF%;_7U,&W+#HM[0%?!RB<\EL_M%H).UFX_[R#[2.47'>FRBC0PBD#1.GC8YBW3;_%J:JC*B\FXR>\HZHJ-F/S>_M&&WW&7+P/*A4T]A:R>HA_M(%:?:WA!XQ>^Q]-"Y[@%K:>RB0PDOO\%6Q"LEZ?*$^5-#J-P7[7&S#5HDED@_M>(A@/8TR5.C'BCJK8+,]PVFWBBM<>IJSJ+6?L2##YDK^D)9RYP3VU[0QZ_M]9'ZE$RG"[/,2"NM]?/O'KO=_YQ9L1B\PCU!+J0P:Q"QDH%=_(T>%H7@F_(5_M/[X$6*QLT#:PDFUA:TR!JF#0DPX9JR'0-($613K-F.]$.A";M'X/O_K88SQ_M6?%R"2[+#D?,6$0NG@*"^5/@TF\8U7D_#J2NB*>Q.$%U@BL?M!#],;"T53F-_M!ES80ZQIGEHD?'\N^+9L(*_HN++ERL:+5A/Q,Y.:9Z9*_\'XM/=DU1/U^*+_M\\G@/!?;*LW;I/RU@T'7>X_\2Z;JM>H9I*2AP8!@!:#-F&9A"5-(H/6_?6I0_MD1[4%X@UXC^]XF7K%QX7(\U4@@$HI,(U@ZH-,0J:P3GP!Y'3!_M_(#HW1JRY*&0R+$&?,)W>%J#,.4>MS,*"GJ)IH\A!A%8@.X0F88:*3",3A#4_MT$&Z@0:'PL1EO7<$QC\,)CG)FF'#\DT"XOB%;T17S%]F:7)+*6\T6O+_Y72CM3.,3R>/0X9V2A6@3^4[KM%LL&&?#MGT[%,]RY=93IS_K%FN$$(0E+=T=QQ3#_MB2E85L=(^R;_DL@)):,TIV!WZWWH49-C-.8AK=Z.2F>/@]'99%Y!E:**3\79_M-X$/8__W6RRY2G$:5/TK:P8*!U-:-66:[JOW;0E7LX7KX45V7"W.OOT33R>/_M$F+V*)E/>B3#6_4_QUNM9;E'YHDW8BZ1C&;PC[=M;P,B!I3=2OPJ,[YWFY:T_M..NG6--R#'G$\OKKKD.M@03E0J_EVL90ZR;072G6/NN:\VG73D&-S%3R_M2,S'CQ+95GA%)_$4027"#J_&[4F9V_MMPYM+;@UP&#(_WX!,1J6,5\(+4_W\K.""!JD!=:N6:AA3"4"\@I%VJ$!];:A_M)_CGDU>-^J.XCO\(F&"[O!O__K325\98U@%+B$AUX@M=H*>V0#'6%4\U">D[01I,X*1W&>)Q,_X\0^ONG7]@W_M-!T(]@Y%<$?BO?EKT9!O[^(KU?GX"0.8).+'$%T>*GRV6Z6/QFHE_M13_]XV\D#"V0C_[5KI?6'C1E92_U1&K3L'I"CDH&C8\/I?M66KMHM>GB[W1/T37%.G]/E['F"N86Z_M5^)Q//][+2F;.1:_-.1S"Y6@CM-?6H+P37K_2S4(&X3/OK>\X->BG<_-&H5F_MN])-QM.)7')EE<_R-&_=Y&6APE:.WG+LH=)G7X&9_JHK1)V(>Z&,W50\E5D;_MK?@Z3X>!A/CQ"B=_XRY\"3)O?A>\,7YU&\($8"_ME9'L&);=3:8S8CSU$<0M[#/F;FPO8!R!#_0A%/YB+,T=L'0WL+38T2U,"/@4M*RT']?O@"P"%E\@9J:R8^PC&%O<98[>R+\&8_AU4\$;=9U1.Q@^XO!NX7"HM_M>MCBD9"+;B(K)G*9CV!P:9\Q>(.[$1GI@*L'7/TP="8:EF'"]+#=)>)@,I/_M_)XF]AA--[41P3![C9^)W[N!'XF+_$_:02H9$QK\]G=>#*5RGW$])3<8RS=_M[';0P830:'N-LLD#RNX$RJ9JJHY;J(^=Q:EJ0\2H:^%N(BXF/Z3&I088;3>__M)3"@P$84@B$/^/L5KJ!*-YM+QK/B+_J"]M49E&8!W'W#"EJVRR$59JXA)XU_ML?8!?$_O,;YO;VMXT#P$(JYIO,Z;@K%O')$G-!KN%XI+%&J0@VW9-.R0=?(0_M&JXE#Y'-XH'9NZ&*[GM-4U+[0U-^:YD@T\3DG2E6NOET/IG\B!R0V6.ZL)EM_M^/^\4?[__VX>5W,4L0V6^&G3X0A=T@"H5K_M2.!7'1JA3&"-_-3X+T_?__A1V.>]#LERL#$(NR_MSTB?/CC#=@/IUL3\/9@9(K[D;%I_M7Z2]1O(],N_]UDB>+]':+3:_G4)X"AI8F$$=)*<6:!&[#R!Y?H^1?'M;PP>&MFCJ_VI&Q6750-KJ#:_4SW?OI51X)B,3O8>S/':C!CE"#_F166H8&W(QZ@A40_M,+O);#(=_TC,6GZ?)?QM[(HW(L7G8,P#%A^P^./P6JQ#@;>*SHK70!FU3"Z7_MRWPDT2._SV'C&]X0.I@0&FVOL?9@>-\1K"T%PEP3#Y_%7R\;%@$^_<*U5%M1_MY8\@\#Y'C6]O;X)Q!7]@@8\L>$.S*D"TTFK#PE,H>U/1;9/79#U@_R=#!_NS_MJ7038CJ?BO]JG,V^!MK$Q5,5R@$;EBUY]7CKO!PO$29+4-?I(]DEXA[3B>WM_MC3_ND>"/+'A#4R&^Y!74$LZ@^C%HZ/NME!^<;SN"\'$?XDJANMW==#*7R'^H_MZL)>EUW8PJX$F!T>\H#$!R3^.+@F>_SEHC[3"WOCC2OX_]/J<6QHP1L;:?P^Y>-!+_X/JGDV:09&_Z$X>/_G^3@_M2_$-]$D"I2"LQ#P#R1@(V">:EBJ+JLFT@*_;QEC&E*"K2G1,>V/D(!]SI7;WM[XXX:<_M[0*,S,)M^-@'!/*X]Y--Y[.)]+I7[3MW>RK:2\MS8>$MM%@LM40LY8\Q,I'M",$^)]%M;V^\<9=":X(Z_W1L5]MS8G"HP+@C2)XI$\B+B]66.R:/+;J)3#*?_M^E_1QGU.@MOH=L!0_BTQSD?;:XP]5&/\?2J0[PK*M2IG5X5VIRFUNO%\.IU,_M_J)AC:P).7L?L99?PK_?M

{6#VM$4.%]CV2BLXS^I,MK>3T MSTNE77,YPG,$;5DISR7WX1JL;>B2T^6,>1SMW7#''VU: YK2(C/4OS""(GAM ML4WAZ>RGB8&*NYFM3%I%+4]'$?+]+ \C+GE0V,R9$4X->L3C7',/461:=)V$'9I215G<& M/O(J3-&*_P#43T-.TZS9P[!;!$E!==GN$J1$$G(:F8B"&ZJ.6&R\=’88AI-[M7M00"<7]JRM_?0<'[*WKM6^X22E" V&E6)]H5U91)/RG:G?#%8O/G^ ?_ED MMB1'T<)$6U9^LQL: S=7(QEGV1,>S_S==$73H0.:8B-FTB/.1.^P9/-#') $ M4*#;Y(8,31U%\4DQ^>%Q$?:=J&B:7-WU!X87+TM$D0L"""N#?WO!P$2S4"Y$OED8ZYVE-KU@07D^@ MH<(;SE!I?AOZ?*@75:TO#OB*2#D _U!00Y4J_A 9YGVH[=+U"JP065G@P;${W*LK8)BRR2>V / U6@ND MQA-)H1:S[B1BWV>80''5150><'F'L7&)N''VNS*C+0:0=P%A,=/E*CHHO':DV M$+2V\N+T7B?+E3;*OHEYEP*CE=,NJVQ3,&*G7%1[D!WZ2EZA!>>(^=?JF?0M M<\WEI22%5;GII,_^A=Y=9[%B36$?B;DZ8+54*F^1K5UJ&72/$F/O?RM:&ZT-M@PCF,69@VD!I\ZZK0,RK)GPHZ'H =@<!;RAP@<>^N1#T$T':I+HX)&U0CW;8@ M92.LAV-6:4!,>.ISTMQD"RC8P, $9?.AZR@\'@XU\H800&/J.Q>H5F.G;SC$ M1*(8-(^-S)8AD41$T@RG*BSB,[%D? .B]-Q1-R[LW*60=;S*F_OP,VUB"DUU9<2 MI384=)*IQ$)J+49V^WDJP&RTM=’HGDB_/']U]HI-L+>'RPIH2"GG%,.,GP*< M$?)?)&PI)N7]YB0"DT56D&T+%6JX2[#(7*O+(3M5%18#0*?=?4>BWEOMC%U M*^(D/8BN^)VS'K3 >"^PN_Z49I,EE>RYWBYEM/JUUJ*0]@D=\G"9.PAD.*=\ MO#H0F\WR%TV@,,H#]{3\,@RN9.O*32?HD*R^NM%[E ''+#%S6JXR8<2EN-6R,,>.M:Z=IA0_(7+K!'A(3+ER'XF/JFK*B8Y8E^(*!YB:4MA MGXF*UHY9, Q6-^V4$EMXWP8T]N541F6+%;\W'J-:V!;;W:TK=";AC4&YA#43 M.7 D((OF2]HF@YX[2Q]__02>.VW';-DN]@DC*WRJ5X>^IM5NLHJ4O?&'.?%L&?$:X-@;-@@'3;"V+4)1JE-W&KQ#LMBZ=)6$G66-FK8YR8Q__MR]2]]/7LM'M@EA).K4=XWLI?4R/\?%W=DN@&PV780_YBI@A#$M_W+Z?!\$G3M>8X\F>BG(1%P^MCT5L+(2/}(OD0!M0J*]GJ>,$;!I2ZOEMRZD;&$PY!QJ/GT_MV+]E,8BN^]/1%P_A!CV$9H@[:)6K%@>2" SL6>K7D-F"#C9, MI4=60:16-2*^;9?5.KZ8UF-="1M1O9HA&]#YF&/.7Y"9=#>5EYK)'Q5CY7B M:EUJ^%-?*$5K?N6N#QIDXG\@%G5G?==(Y:;=F%S^@)-60Q;3C{]EIFZUHA6 MY %-T:HXPSI/&L[.$X*;" M>S-$@*;ILRSZ92CU^D%#'!>BI"QHT>CT>LE4024[^#W#2+99I@3'J;ELI7>P,[OU N28+FHP M9C2):0382VG)IR@H>H22"0L- M"7A<.U8CA528(5* @+ZW.8%)69JE,[!YZ%Y;X:-(Y,:HMS MX]4)\U'^H#LF%KQ/O8FLT?1BG7\TN+]ST7:K2E6@XRW&=%>^''PM_K=(8U91 M!$8J/^(>$K9"F+P4,:@&J[[UY*76-FB&7U,NP1X(6>#%.PE;!HJ(MKYV@HR M#&;G TPX^.$6=/KUL%TA>Q72W#N&>XCR4L->.,#/ 311%*33W3&1]R(1S9 MQ$BF$3/0:2?TBI.B09.Doe%';$IG%\/DB+8APT8PURV20Q8.Y,,!! 7*A/F;&;-U) M1Q<.F"#C9 MI4=60:16-2*^;9?5.KZ8UF-="1M1O9HA&]#YF&/.7Y"9=#>5EYK)'Q5CY7B M:EUJ^%-?*$5K?N6N#QIDXG\@%G5G?==(Y:;=F%S^@)-60Q;3C{]EIFZUHA6 MY %-T:HXPSI/&L[.$X*;" M>S-$@*;ILRSZ92CU^D%#'!>BI"QHT>CT>LE4024[^#W#2+99I@3'J;ELI7>P,[OU N28+FHP M9C2):0382VG)IR@H>H22"0L- M"7A<.U8CA528(5* @+ZW.8%)69JE,[!YZ%Y;X:-(Y,:HMS MX]4)\U'^H#LF%KQ/O8FLT?1BG7\TN+]ST7:K2E6@XRW&=%>^''PM_K=(8U91 M!$8J/^(>$K9"F+P4,:@&J[[UY*76-FB&7U,NP1X(6>#%.PE;!HJ(MKYV@HR M#&;G TPX^.$6=/KUL%TA>Q72W#N&>XCR4L->.,#/ 311%*33W3&1]R(1S9 MQ$BF$3/0:2?TBI.B09.Doe%';$IG%\/DB+8APT8PURV20Q8.Y,,!! 7*A/F;&; -U) M1Q<.F"#C9, MI4=60:16-2*^;9?5.KZ8UF-="1M1O9HA&]#YF&/.7Y"9=#>5EYK)'Q5CY7B M:EUJ^%-?*$5K?N6N#QIDXG\@%G5G?==(Y:;=F%S^@)-60Q;3C{]EIFZUHA6 MY %-T:HXPSI/&L[.$X*;" M>S-$@*;ILRSZ92CU^D%#'!>BI"QHT>CT>LE4024[^#W#2+99I@3'J;ELI7>P,[OU N28+FHP M9C2):0382VG)IR@H>H22"0L- M"7A<.U8CA528(5* @+ZW.8%)69JE,[!YZ%Y;X:-(Y,:HMS MX]4)\U'^H#LF%KQ/O8FLT?1BG7\TN+]ST7:K2E6@XRW&=%>^''PM_K=(8U91 M!$8J/^(>$K9"F+P4,:@&J[[UY*76-FB&7U,NP1X(6>#%.PE;!HJ(MKYV@HR M#&;G TPX^.$6=/KUL%TA>Q72W#N&>XCR4L->.,#/ 311%*33W3&1]R(1S9 MQ$BF$3/0:2?TBI.B09.Doe%';$IG%\/DB+8APT8PURV20Q8.Y,,!! 7*A/F;&;-U) M1Q<.F"#C9, MI4=60:16-2*^;9?5.KZ8UF-="1M1O9HA&]#YF&/.7Y"9=#>5EYK)'Q5CY7B M:EUJ^%-?*$5K?N6N#QIDXG\@%G5G?==(Y:;=F%S^@)-60Q;3C{]EIFZUHA6 MY %-T:HXPSI/&L[.$X*;" M>S-$@*;ILRSZ92CU^D%#'!>BI"QHT>CT>LE4024[^#W#2+99I@3'J;ELI7>P,[OU N28+FHP M9C2):0382VG)IR@H>H22"0L- M"7A<.U8CA528(5* @+ZW.8%)69JE,[!YZ%Y;X:-(Y,:HMS MX]4)\U'^H#LF%KQ/O8FLT?1BG7\TN+]ST7:K2E6@XRW&=%>^''PM_K=(8U91 M!$8J/^(>$K9"F+P4,:@&J[[UY*76-FB&7U,NP1X(6>#%.PE;!HJ(MKYV@HR M#&;G TPX^.$6=/KUL%TA>Q72W#N&>XCR4L->.,#/ 311%*33W3&1]R(1S9 MQ$BF$3/0:2?TBI.B09.Doe%';$IG%\/DB+8APT8PURV20Q8.Y,,!! 7*A/F;&; -

MQIDYK5P+=21Y5N^BW519!D<"<[S9;.=PL*M,H,2LV+"KE"CBE!3TT>8!W{[# M<'6,E@5<@ \.M ;*S%29*3]TI 467NS&2KA>BE_-"^C%D4EWQ7K&\'%7<3N5 M7E
49+QLU6)9@3-.*)AELJ;$["&)Z-GA+O2+-B% K.XZ[!+?L#5-5N+EF?*= MI#Y0JPYL)0--5$IC ^]#KIO6.;3FP%(Q8UZP2LNJD-BQ5?NH#[F3JJ E M$ M4HX-*=A+9=BJ;4R1*K+5:Q%
UJVSUN$(W)7I-)I8)NBB'E26 *U*< "41.; M#+1=+.T/*$5MDA \0'}55YVDQXNY{3E$*W\43+69/URLF:!+2"V96EGX/G=&K2E*:+EA[]=ZICS= MQ68D-L<*UV67-
XWPHLH\FP77#)HK#4[5%>P9KFT9V*^O0M1-*M^ EYIRW>^0 MA:06\^;F[=Z8TP8EE"@2LLZ6A@HHT/VU[T7,1Q@!\IM(MPKG$6^_G4C:PQHI M[Q?PY$H>=.&'&7RUU%__!.W}LS,ZXE?/?&D+ LN"K?
&2H>+F2"UK4! A 6XW MZWVK"^G'Q!94KE.GY @M'VA!5'RUXJZ6]M* ^$KAICU$5Z P+J"LM_GO/$606{A/L+F>B&H+B9GC2 MB#TZ/0>-+:ER ;_?]=0A>%PB,X@V]_<'H"H!.W*A\Y(PK%-
MQ*>B;&FER*<_MTE0*P6R;5=UMWF&,+ N\10V>W89;*R,\"SO>>URY.QX1B5+2Z5.H@#6GX@M% M%^YH7QR&@-7E90,($*ZCM=8#B%ZY)A%TGE;(9?!"54KP>S+'S;HH2?Q'*.UX&RKQ+<$YD
$POZJ^9[.KD,!\^Z*A@-#M6&[:*]5\[>97 ;Z%EF^N>&3XBZ MC W"W+3U*4MKD$0.8L4SF(L0W#R.)1AK4$WK ?$)E3${7LY>@6,.(EL-/8* MWP%S-N]/1B,9(N..4D8K;&T'=-YGC#9=0N^?(S#*
[0G51#X[/TNM PV)Z*8^D3 M3Y[!JLJd! =#>JU,QM:DI;. #0}C(P^S1{\(P50SHP:;;;BKL6*\A;=+GIVOESKC7.0E*)(F[@T39M7Y[P@@M' M&_6Z;+78F42V;I=%'!M.S");8/W7?:0<&]%][Z->*
EO\NSZRLN0ASYR'NB0 M*S"WS#]04]R?A7S_K.9%=O5F?:<2C$B+2@85=W;%M-[:5G0=BI(\RL5_0W*- M+YO9#V5'!S?!P6)C4$', "QYFD?JDH $2/!V1*&GX9;FQNRM7_(YP&!D>!)_5 M?M(V
>^1=VYY.FM*=LLM+X/?\M_U_!=R(:>A2L+ __.LS+K;W;X>V1-S3>5.% M%[;-Z)U"TBDT2,?;FQ'J>2?-IY^[7 2TH"K%-!#@5Q0=\L3:GDYL@YH:\.!_ M_.^7WYP_7(&Z-
F7H"PK:LV[;5?6]U>%N_'Q;x%]87MRR?2S$B+#=,X#GH81??1.LJ/ M=E0WID1I_ :_^T4L.M0HHQ*BF1%'&U>M $<\V7GA0U*]6)D@_ZJ6J]FCWY\ M??%X]J:IQ!6 33BGI_
=^F.#+KK//HMHJ+0@L97H9;G5"]1#DN=?O^*(H]R? M^4 XE/GKN8^[L0#3!.LNE5*35I@\80QH&N_DM>@4, - 4RTA1Y)$-;&^SS: QJ263Q%M)G8 M8"AMEVB]Q-X1DERS$-9*][#07LB,?U1_,&
{<0A5,*J (]<0V]BSDJ/R+L&SU M806+H+'[9/DM9RJ&:)9OR3X"*(*D;"OYE$%RSHOKN?I,ZU4_MC7)V3@UH9;:JDY"H3-P9GRE\%?*3 N%7YN1C80?I\SYDDCT M>;')I-
Y4WG='FG3*WG.1RM=GLT>)*=1"QMZD+:2PM7R77LI]Q{B)-?O/) PO M2=^]Q2//Z!C]N9N7Z2O]XR*+RFH7SGR\DHYQ.+'XNEM%V@;R@I!_KDT>7C^Z/ID0:;;+1JI^61)
[ELF2UL8C8"&:UNAPC!%QB&(4%@J64#=9WYY!C M!0)B+;I*Z8^MBT-4B]L\V8$RNJ)@AB),"+!@KYY:%#6-#3W%TN@F[4TJL1]5Q5 M _/.&*TK\E,2D;=Y3%2:6@NIC*P..*K
T<"F@6ZJ&AKA(/.7/HGX,7H+["K MDBDV,2%GIZVYB+ ,7(*VM(@Y8-T@Z.2+(7+-- *VYG(Y.8)B//@RY-^.WD/. M)!JM^")5 &6 0&*9.Q,,.' L}W_T<8+!+=6M:#IWW7M1T)OG>W!3T\DJ?/J_6
M',CKC3>F]/;@E:_N& '%\EWN1CTRCNRA#P.4,2H#3>VD*(SP=S?K=13YC,5 MQ;FA,2F\ILGR'E3J!*LS9-%OGXL3Q@N+F#E;HJA9''Q1__ MO8K?9H7BOQ 2I]{+IJ%][G<@PQG/P35D]AGBT)O&?
WX'UHFWM G_F/0S JY M"8KWMGREKU72H]/T2,I{77JFZ<58]PL-L&BM"C7! MN)B1+@#., 'TE%U).)TZ#FVZ1QM]:68/6N=RROZ/;BWG>I:7RL_= MM:2.-
G$8.?!/7V@$)GP18KLCJB62(4H5^[HV.$;..Z5X.F,4\/33("C+VEE? MO}$""TEC6$Q#BT^:V&!'>NHP)22X P?SES@'!U[GE;?0LER&4\VEG_JTIY^
MP(R$PW'#,)%!O)HEB<0;1RB%CQPC,K2XMQ"#'4VB!! CY,S#B>16GSP805#(<(O,RZDWYMW# Z\M5Y\6IP,$I9E4-SZHIC?Q2 M&MJD* ;:CSPT.K R-W>Q^;]%&B>(-S6?M-1F;M(_ODO7A^
3LVXIT,\ZCW#& M 0]$)WD'7Z;N-'?TP49H7-]I!-L8FQ"OU!LM+S4"%$%CKVX]+>:0)T)ZKPW- MOD?_?]\;M)/?WWB%8;-,K,0 ^:']VL;ZG1>!/I^G4#JG[L"/=83RQ.%,1S"M
MN86+A.?]'U+3G4F&% 0\,W]<, %?76<<.%8}@L#@HN%(KJPDK&))^? MOCYNIU$,N'V-QR#$ OZN]OA]8"K]$Z\21\I,4202C,E+OEPN.R44-I1)W(6P M{OOK=G${F=^ ?/WM^?
<"7A;K50*)C"01[5W6/9E=:JX588?WO>%UFI6 ML40+J^F@3@RC#<%1$SU6(8KL]8B79BVB+[S?]W#JL1N43V\DDQ(/L3 M)&=7 M}[!,CPDF@HG,-66 BG1,L:0=P3 I,92AAHV=9!3&FH?
8J$*SI@Q$:/-K"?,(M35)3S?Y&B]TO:Z**1MMO2$6OA:5K-9H'\(G53{&TK5=;N)G9=I#:F!Q3915 MJ-UYQRH9I[X*<&Q1"SFD0)3$>IT:M0_.^(@#)4'L>63, O!
5P$((ZDKWS$V:;G#]6GAVSC0{Q [*-ZG&$%F8#<\8N2X=9 MA&B]QW[L2^B>,,HO3HPD?T+9F:/#C)>KDY#VH4>2^;&5UF'^)3= *;E%!AI MJ:
_F7]N;!"%T>$RR"VE2O.N2J% G906!HT[=8L>F6?Q;M97ZI]3(* MUUR> MNLK;D#FS#^=#JT1+9"4FVC)9LTX#TC3CB2E\R#T,$J19O+K5%L"OYOBN?#3) M,K0:+A4+^=J@QX1!5@>)H-
"YJBI[BP/NQ9 KKTIK%.6MNJ6KRWVJO#IN'B:" MNN.=8\<+%OY=DG-+XIH%&?J$IU!NM!.U4C %K+3''-W]PD"$$N4C0]>N,,89
MEXU"Z(>B&PN.VJYMZL6XF8WH^4D$5TH/%@8;@'%"N6^5[RJAE,/7G/QQX#0! MM'&4_IM:MUO1]TUXQ$+Q+OY$X]}}\(S4XC4VC>$KD+Y_10X2"(Y:RW^K5M$D_M6(:9PTE?
PI4=MGU2W4:}>T+2I+"A9]%<2JH?HLE%W:)5J?*R)B_VK/?@,(G(MIA>2>^ N%<&!1601/FD*/R$*XB_7[_5,6Q/>!/8"Z$<<,M5&-5@)Z+4WT9B3_M/Y2-37E[/VQ\LORQ>,RH4=_]$<\,!V38E
F/.V; !@0&[=(ZPPZO]K:[+!NE MZD5 \Z!DO;.L7-\.*!J1:T!>8N)CY(L!>V%6/)9(R4_P6;H10R6T^3%0^)C' M*SQ4QAPF<)#$\U=G[U#^]T1. [Y]"4KG<]H5VO^FAH<):>P3E3C,Q5Y &U[(
MLZRX"LB@4Q-A %IG]O?VNWAG3GW1[U;9+KB.7/5+OB-\[' ,YORXJ ;FEM?Z M\9 ;S8\;72@5<:/11FO]C))I\?[%(TH?A05Q$V7VR&H=& [,[YEW;;D$3QX8
M^! ''KX8FP@%HE!CLC+RN>HM6\=;0X%8-;@8 3_98 M5ZT\XECQKQ?6]-,"(3F_D_8:2)%ILV&X'T5?5="[$(@P))XFV;R&,]P"L:NUI% 8N?3%]X0'C=.PM*@1RR;I/\TEA0*NR[C)Q3P)+D]OL
MUY>1UHUGLO#$,XMND]9"*B{)@;IJ\;\^>*TK0?[Y_-C*C2Q];2T@*Q[:?EOS M8"A=8 8;;OT\K7D%^-!:ME!-X-"A4O0W3RWS5/L+X(M2$(%1I!]L^N8$+2>:ED<.0?
%"T#C:>P0:L+0A.4:33&7"7W1%SD40{$4&4]F M<$'M\D9',M0R9TW"2^,ULBH1;+FJ<%Q;>GT8"9TI$+V21:36]@#&C6:(SEVU MQ3%Y4U7;B8=-7L8L2)6%INE,
J>B"X/B9ZAP$ULIK}&@#HP8G4K"';DO5/X^ M<_X5TA-DB?^F!*RI<\L+53OG9W\ZN7AU]H-XS?S):[X*[%IZ77%5LV4G+G!I M_\]B%):%LG48"-ZW9I=AQ1[AS0$2RP9]R+/CI6^""%-
X2XJL!)C4!*(3JQE? M;VL:+M=L:Z.,[57;5"F3HL53$TE#4J$=AT'HN4# 8'_X01NNSK8.$G9R]GV6 M41$RQN@6#@(P>K9BQ.J8/C^=>2*-?M7W)VJ@]/0:4^%',FSI*EVIT9@A%#P< MEF1KTCX-
6&A- M3H00[:57B)GV,,)2]\$@19)JW]R4X{%*(L.5PT!8O[4"MB@,T;W=98?!CHB* MI'93HD?;\B:!,C2A"AX4)'2W2S;_;L M/Q6SIY\^G5W0+4>_?/KT\^>S1_R;Q[(:?
SZ]X#SDEIUYN9[E4@9=1%-V'=UG M,-N=R0EE^X?M8/!+$G+$:JW&>5#?+*L.FQ<.QZ85.P3X77]*/OW4KWO1;KTP M&'I&EV+)C_!T*P7&CKGJ(6*FAP7+#DO@RPT/-4(\A%L^4)"
(NV(_ZHKUT_W9]+KWPS.?A.R+TLA:C'PS==\5=\EHJ5FZDJH>-N44C>[!2[#'O M86&1J>SZCNPPH5(^O{[DN?DEGB%.0$;&6R3&A)!![#0/CX!.XGVT1V,:(FV: M>Q{#@]H*I>:H#,6WEN0VB-
@7IIU"EF9'"'NY&\[N6P5//K}&;O==OR^E6 &Q M\6*40%LHZA/;$JI.$!:XJ3FDD(.W@T>8VN8)O4HCK?'4],_]X)1V\>@#0F[& MK;100.+4.^Y M9ECG59F!$1Y8NSU)AZO)'TU,>"U3MH)4?
P)8*\UD,F27IH_@U-PNHC+M8Z%Y MAB!I:4H/MP4=8-4AG/Y=D$GT[EN2V;/(>N/XRL:::4TXPRC4?F>]5YP-BF[" MTZT]G';_L.A.?@;Z"[N^CRF'3V???E-E.WD1?*#?T4 M'I@?,-
R0YH_5O%.L%UE:>%3->61)[&O6 5{]**?K\3B%ME9<5FW1]N3R#U M_1 J=YYFD*:41?K=BZE\@/(%SGDQ.9!8'79?N T(_Y@"Z>=M3C?.ZL4AZ('V+E#6^8.@US2O.GBUG2O8-%/RD, @"#M
M+2SP,7MD2((.^%0R#$KQG20VUTGV(WJKH#QDT4MX^1E%'+D>[S MS*&&P I!?2Q3?)53"C2@1\F$V^\T O78HK4<<]MWC6SE5.ULJ.!F\ '[E)=M M*ZBNT"0N.+I(+IAF'6ES];S_AZV*-
%05C=H= #X18[(EAT7'@N[!!+/P@QI M"K!=#5;.I7%9;IB,CW.+''+LFCW> B.,*]?))B-3TLD!CBS;1VKB=SHL@-AX7 M&!+68=02'LE-4#=,P]IV6BL0N,I2N;T1*9B0,T6)19,;>W(-
Y_O=V8XY*?V M='9O],QWGBY(U92G%Z?%[+QLRJ689R7RP6:](O!TJBT$YY.M]R5E@&,YIS0 M\U'QI)};<%1]] UW=/%*[T&IP%HF^K<4YG0C-Q"7!%J' -^J;!QN=M(_=M). M-
/5&WB$J*.2M/5T4-,;N4CA/4U-M]N^\65JTZK@M:'9ES9W8+6-15@L?.; M40!6THG,K*[6N1?F?L/F,7>(V)-;H<6D,67XBE4#"-M@ M;9->N8!Q +30 W@FY;0X[^?
I%U^E)+:NZ$^ZHB <5ON)VP0.! GYT_<8Y'"W MDAVH(7E<;-8\P6*?R{6CQDPJ*TI) T$EX'>GLZ]IJ^+B9PE#:P86X1)T'&C[M/C\%IV%LFSDWW.RQE@+& MHU5IBG-5/0E;7TV06UHBWE[*?
[S8]]ZHUG^;9X,8M.F&.?)3"B/\N._".3IW MG^??/IG?'ZOT_8UY=V31E27C026;D0Y_>].@1 /8V\YET^1/.8%Z$\T26OYQ]7:ZAD"ZN*JZYIGLN_0L M/?
*]LZ5N&4THQ1Z\U6XQDN/I*U^5Z#XW,:\UI"'[-0O>/]}4?15)U\]0/Y^68 MYP:/4XVA6,39LFNWPUKM>;46")OQ>K+66C0ES-?C[DN0<]+(&@(A"*-#UP8 M/("247HD3$ F!6,P\ZX=,V(JG#O-
TZQZM&Z]KUNBK(.&)?X>,QLM+L:Y,6?+EY#UEP.*IW$_UABFEZ][FBS#2 MS$J0=5C6#SJ};)+N=*P6\T#?+SJ9-^]T,G/_W!MG;:WD^'8RMX#1Y/K+G'=,7FNN$%273!>LM59=Q@A*1$3B"
MM #"-16)W$24XQ/-X,P+&"TL%HP@0?,&A>332F^6Z>N4. O#/Z_P X3FUXY$ MWI#$SX69 'IE K9??CJKG= HP,&^K@;4L0@X2J0V+CK*G:V]N$ELO)@;F(.< M10A-@?9DE24I\)'F%#?>
{VU&D[MA4#T_"D XF,Y9:.?CS{E^]I 3?K1.Q%G#XMQZ!/ M'$['=V:*GB^KN5Q8Z4_IIVNT(KUWB_\B\2G^_[UXNT5A_M6[CQ+[LJ4"XL.C}93P9?E+ ;WLA!N?
PU9'AT;&ALM$E,L!^1)0@*&L)RZ"/SY M,ZK-{GK[T@K=14HRCI<:ACCIA<)JJ'5Q99BI+VIFEOXJ+K0.B\5B3D:;NE0H M'@P@+!]>V#Y)\&/@MGC%{4>T:<3]ZA!BEQ@X0NGTQ$
*$C!D$I6E"3&+L(C, MT5S"V 8G\Y.]L7@"'4DA=)]98_CT# XCNP&O'U7-92G-=T004MA'>OC6"\N MH[XB_^"6U =;AH,\I BC!4 W*P3U/LON,L_/0.#<\!}[NNU1=349?Q.WL4
MIV90VWE3,GRY&#T"?O%B4:T'J1D6FWL4]/J02Z/BO% 2*0LRPB=73VCZ7 <; M)0&6BRL025[.DF41..1#0ZR<7KWMT@1P]#XN=% MDO'*%^V6M65EL57:4S3>"''L
$+2WLT<+19UNK9VVRA4BR31&I,QCFBOSXYG MC=*>HX;=?OK.,6-H?>OZXE@9!3:OM,AG T@1G9(Q%O[Z\EB;F-J$4TU?6A@:!-[IT$@B>YV!H]+?N DBX\#04*9KG+4J MKUL$#P;JU=J
YW+*"&H6)ZE*"%>BP_,+C@[R36&P&01K')Q{I)GC4D%+)E@5 M%],ZIW57UGVVKD*<{DT6}CZ:TA=:C@6< H:UJ4P,,YI/JWU/1<&;XNE2<2" M9L9]*NM01R6M@X?O11%.B9KK*
{9[B40TKLW%0' 2'7I[0QB58CX.5H0DJLZ1E.PE\$44!40NWU\P26F=9* M*!RJA,$0,)60J63YJFX?5W0$5DM;;NL5>]\F[(>E#.FD21TPA2BHG7TI??OU M_G D=,R>18I4?
_ZJ"K**\W6?!8Z&E.G9QZ^A7/'W]:BE\73C*&& W>=' "78 M3&4O?OQF'Q.Z M*8GJ1SE4UD'ZYK;4J)*I BSCEOU%@;$ZX/OYY[>J@"00D2D2FHLD>;/O8M\_ M>P^.W1?G#Q21G[,$[8S?
N($K+L$8Q%DX9SX=^7JJ%0#J(MVX8;]Y#"KGB4#1T!6H +8U0,H85,8GU6V##4JJTG M3(:I&-/J3G.E365\7"U 1Z;H=&FE8$$YT1HZDG#[BT%Z.
MU)MFUB;:K,MSTR,NZ,950)3X:HU2[DG4R)5]JK"-26YJ&]OPNN8N%B6T3:W50%B*D!064]7$*+ND^>[\9E1*J9K/9AT<@8RYDF5 MRE26/Q^$4!6%7$B;E,6PP4]=0ZLV=1X=%G9;55CY)A/;
YM=M)F M)VUV\ANRDX4!@-(YKI HP%IRHNT4;(GL@97WJH*(,YEN%2.V$(/ M:"PU,1+[*O@7\<>MM/A%@=T7*T2S^%GF@?2"FV(CA$: ME^O.]"$848R-)L&ZES,2BM<3)O+;FO6,
{H'EF/[{$*23(LT6-YHJM3ERO0 MA-'0443Z5^/-?*%6-@7)1*JJ>&M+0.)2-LG^IM/W((?785[7.ANCH44/L,*7 M(&>7FHSI,QBJO7)9HEC!GR$;ZQM=8Q Z[,B].AM# U3\JQ\B: M4>2#W%^)5=4
U#K1,@*WW^6&L13X[G(8!0M]M7)*QRZ+9%)^2+;QO4U*!*A* MA%'U'/8AAI<7S8(H64R)7FIDYV./D@S4L_J^+GWU,5KNF]>O3<+H.%;U0*>J M;)"ZV\-A&I@X9U8DP D]M47BO*()DE)E-S0U%LLN
1;L^2\XBJA.V3:#V57' M;O%2UL${5::!YU2KH M*ROGS:D'7A/), ^;$0+N)U0U?&A%M^R=@=E{DKK#;B5/S_82T'G1G*C>V:!Y M;RWGYRW!:KH7V/L3Q400^[NVJ
J&C7M]03:!F9)T1=*]SN&OQHW@@@@?18M_ME?'!JJ&UWF01M9[9*M.!<@T"2EA9#X22?',*F5 #?LU3?M:.IZ67#EKR?C2 M"EWHO'^G,J=Y4L2U7/VO3I9E^A68R'KS2^GL'FL7\-
>7$6%3"GCR<29PQ]G MZ8WJK3JCUA=49%M;*,@IK8<[P\+++\G/+!S GSN37I^\(H%#E@$@KS(U A7X MW+Q8GZDGZXX<:G0*FMDQ0564+V$-9L]Z%-!WI@@-A]W${B;>Y2H>!F"F*JBY
MB8K' 4V,PW6;GE%.AU6#)69%B!#NXK1@M?P7VVC)-1W0.N*DRL@F56Q2Q295 M]AX@Y='46OZ"2,2G7^G"3155*NPL=-[UM>D"&\PE%=^ 8U#FY>P*\MQPHV"F MJNLJD=+F-
:A>JD/\%/U9=5KT671L0R8 _[PMFNB@^'\7165$73S,EC'>,VFU'-7^GP(#2QI5E%$O M G5X&!CG-,&8YF_342WTB@66)DMYAKM55BMWOD[9-%&;0!-ZA6FX1%\HT^5[MZ(I'?F'4-)DT:]/)-
ADT%;Y25EMZ^%+$=^<7 LQ%K403X{JWA"(53+X$SI"[D*+B5% M<<-$ZH5$1QBRFUB-5J!N^7Y0;4%EN%4LZ\%YIZ2N$3JS,FB7$FF7XH6+<&O M=T"5.374HD=:WV4ISV%.W18$ MI?8U]>
_Y>'$$RN.OZE3R_%O+&XWJU0<)L/S@/"\:::Z-N(-&)2@Y$_9\Y.U MCQZI:C:.5KT+]0!#(Q]7'&;#.RZW+P/Q-^/H"![U{1F$TK.6C6EZN+(^+1+ M^>U-K1{$-=2JF(:L001X?
P]0L'&JX6:].9QG*IA*DK\J$&%6E3H_L -H*(@ MBELETYOB{$JI0+8 G\X- Q=)Q}3##?]B78QM0HI65=Y9'[WQ+3IY$XDAX_C2 M"T@0\^A"/=.1&V3MF)IP4P'H"BS,F1X23YK!H_0X+BEC38^,-
QLFAO5Z4[/ MNV!'80921%QYI9K)-IFN55&WV80-^4@FVJ?=06''%C;ZF>8G*;MQ9RCT94!* MXU7P^I'6A53R*H#'XZ.J5GSMIHYAC_MYHH\,+;!=<$X^ "E=%YAA-H)+;R= M7OR#<^ -\)2-
[>!4N&57!I,S%.5@L+ [?9^'6??;N.;0ASGV:M>,FVJ.JA+&M>+],F:O2DXQ%XQ- MGHO1$-Q0>E;09{GB1+D^HWYP 96/ZZ8EVA/%{980$^3L?2]C^DA]PI6-JO1\ M_=0.PJT]?(,J6%^Y.1-?
=O'41JNJ(RG2,MC#WIG5L%7,0:"2$C4YN^@NI\Z7 MESFMJ5S%RF96>7P^QZRTE+I3;Y>[46Y{;+:&8\W!S19[)5L4)#R,4ZAJA7Z=9*&, ""980K%,Y;G^\&8'J06=;#*^ MP2P'P0+7<
8.!9BCY[/@J_2;P&.$UW7FAD5@EL#_?+T'OHS@]^(\'\X=OV@-% M_4";J371\F#Y;X#5,GD&PLW##,A-(I9ZG>,R;: 6^N_?38:CR9N__)#YYKJJ M%ZT+](LG,T,+ET%(VD@R]GJ=O M"G6!D/H!\?
L#T8@eUV=/KL;1C-+B+RP6GG.02X8I3DKU$<5Y'$6,MU#8<2;/ MQS9Y;I/GIY,\MV+^F8OY1JE-_0E50)SI?*0?0<>XD!$QA1^H MF$ =
{F+Z4U&JJF4F+Z4"_XU*4^N6L*SA'>;ZJ[T7J6<#"8,C>ZK?C$%DCI+ MZG-:--[%$IWE1=I}(I730R\(DCRK6>^+<5:BMW"0J.R S71@GO]4\VV[C"C)O[I M5NYI+7RGZ%@=,E[O]8[G+RPA6D+
<1(A(/-?8%)P()^7ZA\:BB+)BSJB]344H M+7E9\MI8-Q'AV<)_86DT5_HJ@=?J:\LR1I_7,T>HI{7]AV7B="R0,K0\5E"/,I[E,E25H:[V M2W2C"S8'5]4:->XBQVQR([C1NTR2. G217T*"?
X.TOJ?7Q*!H]+UZ8$XNHJY M5CR:A7BD3M48_1+X/M#VSR(U"IGZ%"Y#@$K-LL:F$,H'?TI8B6OH_)\O%CE M%74U,)^;+Z9L4]>Q3=W%#'L]2%0'[8#HH:OTSM9S
F<6AG/,AEAGH%'RZN'Z]WG M45}VOE6_Z68T>%GA"JLO*JDTG.\4$P2*!B[E8E4LR"_*Q-=.!G**3@&$Y&$: MQ"L%< X\FBO."\+]_?/_N.008#SA-_*DO]&G-H-&Z44Y{+Z>P7U!:0#@Z[&VE*
4C]IV:J9WQB%CNO@GO)N.Z< MCMWHBN[J[9JDJ,%%DACDF]4TB9R%5VM,I'CW>M3@ZI{9QX=$7/E57*:YF>;,F M7905D5*%13W4IL'9<,TF@^KL+H^*NR@.4S2U^*04.Y*?
0HW10_5*K$ZK.MV:BQ2U9H'E^%JV!:7P6;%]5 MV=>VDLQ.YW@NZ7]H#D=CUH[&-D&&7{^\80I>,2%0+8^C%RWGESB1,9U* M-8 +A"}-S[BGKAGV95XKNH):=G63%%0[*S0S<:?
$#9E1\HS@0B'V"X;]@ M4X#3(DK##WX*3('-9*W;'/#! ,<0=0JE'*69[#/2*I",^ZF=--^4F*^+= MV#LCJN''HJ6A(;3+/H-^6(@KA1055KZZK,5ZGP%L)!'1JPP]4K2_5]^UU'\/
MYBC' 4]P_23-U0]S:N-;],>C@99T/(]F-Z5S!! *$#Z?C!.@JDRD#M10:{}4 M2@Z#Y!RIPU,WQD9A?<20-^CQS.8^CS/WE$$@'O2;&]]6J=86?4"8,I\BJ1 M:&/HAGI"30=N..ES:(?'=&OA"
^CD]02:I QK1L!5(%Y0Q=6181_2-7DUPVV[: MU@9BXB8 %8+:3#M\S,P\;J{@Q&Z!,$%4$:A\\AX;.JCC8?@3'M.$/:OLQ88H
M2S$X"=06]LM!NZII;BHWIFW008T:R^4]5Z<]4'Y$'9RI#!0O.]%KB{(X>M^P M8F0M*]_2'0-J%2]D;K2JD*=-7W&KH?<_.:BF>4AI1_)^P806G^$E(LVJ=A8NH9QD;,R\5FX'N7/%TK*GI(ZG5-
2>YC;MC:HH?#G5#L0,C>P3=E7.A !LJD#8*@&5_J/ M3:5:9V$,,N:5T;12M>(#2?A:=0TG,U-_Z@''FZ?%*#D^E2&.!F-CRU7!$4%# MXBH!O<8EE#&L#;T#LOI8]@=}:
<1TE'9405!^8BY0"2RMZQ#'CR4K7-641%94 M",I]CRWS@+RIGP4 'X M&E[OYT7C>[2ZS.49*S.:IC5?MQ8X,]$3J-9@E-(!S(%U#^@'&^@&Z($Z!@5Z MEA\(T^LJF6K/)."HPWITC6 241)()-
PZ5J=@2J>,$IC%R\+@ MDCU,R_BJ]$ M/-T9MM^4&^2_,<&@(NNKPL%ER8I#]@{55ZZ$>0L1D32-LLG3$UZ1AP)%K5 MFNA 7*49+3U.MWIJ7B-?6/9"
{;.1AG^#S^I3RU&7^KF8:1GXMG2(I#&AOI:A MP6TQ#01J*D6E/"4^ M8OFIFMS1!!JSN?ZT,@X!Z17!:"3.W?K{4BUBE]39+*-(Y&*9%2GZ2M:=XC?+ M4'#**)&+^)H;5&LWJ@QMH@@\K-C7ELB@R
8J%1!25T#\W"Z2,F0*@@YV[R+N M,E&1Z+1%45)3E*+.;%P2U2>8T%3MTVAD"OA2US&=4JMD?+&?H1IOAT]D1%A=!OBCZD:;E&"765!H:*@V!&0EVQLK>1;4#=?RR*4>ZU&GF
M91E]5SH$7WA+S9KJI3I=Z21-T2[0{A%09<:B&.UH>,}EL@3S@5J(;S NW$U7 MS8(DI=ZT,TD38G2V@'>D1W_2-K"RA4=8B!GJ5G&&%"NE
M1Z5$3B6[6;WXW+IR2@/6P%:X/;]@Z$8M"6XBP5+CJT&3S68&MM!6$K6DR*+E M/)&D0:G_ F9"^"J M]C0=?T5M2_88UG%&NEXLMG+14NP]*58/<*^[;7K:N+, ^",Y2E4A2,%'Q\^Q MTS>V
]@C>5X'R3B&?G1LH I:B9=0U2%7CBF%33A,+FW.L M@-00W2B 5,QB>JL&$}}J+[RL.;0[R"AS7M7#}Z\MAUL.WT0NNM).6]Z;?-PB MJE#$W9O&XNA87-$A.T]57"
{"7&;8?;P8VP!NQ2$N4JB<*BUG'&*I3+.,J;*01$Z\SCE7MR<8$F,J[60W*$Y[H,:RUE;*4U8F1G&+.'6":X8:,Y0"U&AV$Y]E\R#QBWPI MCJ72@R%4A57%'[G1#
{8TG85J:AH]^^9A0!P#6DHLC%'S)XPHD_*5F+ 1N3Z M:$ ^&/*V0IQ@9NPLC.,O:A:.GF_!Z8&XJ+<'PUH=2:A(N[O;[E=-)2%]TW5 H]JH
NJ'<_M#R"K]}48RF]@2%8C"*$Q,ITF.%$!$[%J^(JKB[XHO<2?DR#]HA-.BBTRFCL',,9Z M$D^@/@UG'&52F7JO6!'[8SQ8@^+#944I88P4^],=-^*EQ 0{3RJRN9&I,+ MZUO4+S8FHR<-,SS
/4P#69V=BV*DG*J)C4%?B9$1O!@K^EU3V--7:FB1MK%* MN23REG/1/,Q0S\Q"D+HFX-?A2\0QP HLSI6 07 [N!B\3)\:4]}+5Y{4F;H@ M*N!:!^QP*!{#3B1O,KP214:
{PEUP9HDR/VRLTWS{1X\1V-4I&K43+B'\H)'TN ML(/VOC)B*J<4CK+6KM>VM7:VUNYT:NV$$_A_??YH/1:#CN7XY{O?%E?]9I M7TZ\KKSLBMG$FWCMCO3;+Q@0?,<'8.[.3_^,*,4
_@"P^VSVEIJ%9>EEK],? MM^L/V:-19Q__;MRM,>'+MY.JR.VIWQ\/GC?6W\=:<'E$?]#U@\AN8 M'EWVAVS J?4]=@WV/?PEW{YI?Y6+S4K]Y1;"G[:FK)-[>#PI$2@^O\ ,U7K/&{9G
M"$.T?\! \:1FP22M]J2+TZ)_:)HOEUC^,5=P[1VBE56J**#TE4*SC0\QA>9 MP.N,<^2_%P M4;%#R9FLAB@GP<&*(I11H^W,J):0${APW,PM0&7'$925%0ET^BCH% MLUD#*-
^=5Y9AMG,30=>@'DW],N)D\:T> M1"C_5;\=Y3,P!KU\AA?HSH D[/51QC6\5QKQ-;*,;?}UE+5T[E$U6,,Z*@V_ M[=!5"2EEZIPS@[2QP0B76P8 'G&&LV,SG#;#>3H9SCV8[+?
+%:614TS_YKEW;L/=)Q?\,H#6Y6[OK]%1*[}1\8AT6SEH9HNS8H:Y'V MI_5\2X%WD9(-LWG!BGZ=!+>%;B4G&'0D:W.68U.RI!8A2S<%-9JR:V8'MH:C MSRI,2\8H+I./YL^,1Q7KK_VV*C.6Q1

M%EM)4Q=H*D%0XM4BC)>4F<79"U8(QV0&._\G,V]O.C$5Y7D3M/(*']9\9+_G_M3TST*RJ?I]Z9D<^QW,M,B,9*=,8GD\/HYT_N8_5&N/0@/7*05Z?QEO5L52"'
MEN_'9T)$E19\6C$K3>,#*!C2#>I+J+F9=1M(ERGC@9(M4_M!#L*R$<'NF6$Z\SI8E$1&WL#BZEG#)NI_6-V]J"X6%@FA5FBB0EC?=G:M.SA
M"]B2/&'UJ,G8IZCN$CX\TK$8#X%HC,LY79MYDVSNZ$WT:V;@;B9=-I$CRLZD_MR&HB4&E7T]-[10-+XG3,&40EW!&!T?_GY[/-Z#QKT?UD5N99'7F0MNIX7DJ_M#6!8?)<9_J6*6/#/OG8JZQC,I@
^%2S!F9D9_NO,U..O[7CCU-J!'<6Y2@'%_MV;M*\@I8EL]<3N[XI1*=45L;6W=V%/KD2WYW^7FH3$^="9_8G%/.AI@!'47]_M^0@8L$8M_3,^K(8W46_$V!Y/=A2E(PV3[?06&TQE<+L4QR>YGL?
1Y,5C;B}B_MSHC&=-:!8"\1;^^8(U:G^A_8)#PNV.9,RIEM'_-73]!";-L^FXR;I@'ELS!:_M9[ABDRUZ64*-41_%J:8!%,7S1:W4U)"="7M8[%J8T2LCSPG'*O+IL/8[&J05
MQFV75$_(I0]BRRA.,/_3>K:_M+,"3_3'94_1KQ8DM"U#$+!?_U;_5AWNU[%*^T#,>>J[+B]U3(U>S^P*OYSH_M+TP59T]0.Z^I$(>"B#*.Z!PO*^-.B?>E-\K.D^$A,V8V4-;_DXGV,83D0:(E
MIZ:@%81C:1,41_IQ,_1B$CT*\<%<8]&OHHBY'$[/II-W@_ML<@1CG%2=33?F_MI(G&FP;\ONL%?.JJH&Q^?K&3=(=&JGQ$[4?1Z,":=]"'S@0Q,*<8#[^E(L)!_M?J;&*47!N_P$P[/8Z9/_M"&+
8XO^N1W$'EYJ+AVG/:_'H!S;5_**2MQ2)LX29SNLEOZ.=LPNY44-8MH_M>VC4$)O:B3_N>9*!P-U6-8G/4B(8]OU4L@6N1F\4I_MSZD)=WN%U/FL?-M)
MSC##,^7)ZN=.S-.\G5DK3=7,IH;21SX7H_\XM."+]I*I%NLYC021U9VTAZ>._M@!*-VR*.8$1SN2-QFC'Q1?Z0#5V8M0LE/L0DM8?"1#4D2MW4KY%L06=\.A#D
M)^>O9NI$_52M5I^F;HY"\LD.,OV]412>0RK;4CP71"CW.,0C'*BI)D_:.T53_MFTZ=*9O.I)'4>0BIT7US_3ZC1S$>UID,!DF3#?/J5N:EQ(4*$R!E)<"S"61N-+P1R-OE*4L;?Q-*34]\FZ@[]B=K4
M>&_NFUOK#UU>B-$C[&1%44(B9/TS(UO6-S]3+;3?J]7J[0G13+]5JW7*S_H8#8DF5_(LRJB9/M\^RX>2O_MZ$N_YV<7P*>IGSG-L,B?T!%1=P96P5E!XL6=)UW6J[;?DKAX(%K.!SBJX8