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underlying the Warrants will be subject to a floor price equal to 50% of the Minimum Price as defined by the rules of the Nasdaq Stock Market, LLC (the "Nasdaq Rules"). The Effective Shareholder Approval Date, and 20% of the Minimum Price beginning on the Effective Shareholder Approval Date. Following the Effective Shareholder Approval Date, the exercise price reduction and adjustment provisions with respect to underlying shares of common stock in the Warrants described above will be effected using the reduced floor price. Our common stock is listed on The Nasdaq Capital Market under the symbol "RIME". The last reported sale price of our common stock on The Nasdaq Capital Market on November 11, 2024 was \$0.3382 per share. The actual public offering price per each set of a share of common stock and accompanying Warrants in this offering will be determined between us, Univest Securities, LLC (the "placement agent") and the investors in this offering at the time of pricing and may reflect a discount to the current market price for our common stock. Therefore, the recent market price used throughout this preliminary prospectus as a basis for an assumed public offering price per share of common stock and accompanying Warrants may not be indicative of the final offering price. We have engaged Univest Securities, LLC to act as our exclusive placement agent in connection with this offering. The placement agent has agreed to use its best efforts to arrange for the sale of the securities offered by this prospectus. The placement agent is not purchasing or selling any of the securities we are offering and the placement agent is not required to arrange the purchase or sale of any specific number or dollar amount of securities. We have agreed to pay to the placement agent the placement agent fees set forth in the table below, which assumes that we sell all of the securities offered by this prospectus. There is no arrangement for funds to be received in escrow, trust or similar arrangement. There is no minimum offering requirement as a condition of closing of this offering. Because there is no minimum offering amount required as a condition to closing this offering, we may sell fewer than all of the securities offered hereby, which may significantly reduce the amount of proceeds received by us, and investors in this offering will not receive a refund in the event that we do not sell an amount of securities sufficient to pursue our business goals described in this prospectus. See "Risk Factors" at page 9. We will bear all costs associated with the offering. See "Plan of Distribution" on page 68 of this prospectus for more information regarding these arrangements. We are also offering to each purchaser of shares that would otherwise result in the purchaser's beneficial ownership exceeding 4.99% of our outstanding common stock immediately following the consummation of this offering, the opportunity to purchase pre-funded warrants each in lieu of one share of common stock, each a "Pre-Funded Warrant". Subject to limited exceptions, a holder of Pre-Funded Warrants will not have the right to exercise any portion of its Pre-Funded Warrants if the holder, together with its affiliates, would beneficially own in excess of 4.99% (or, at the election of the holder, such limit may be increased to up to 9.99% on at least 61 days' notice) of the number of common stock outstanding immediately after giving effect to such exercise. Each Pre-Funded Warrant will be exercisable for one share of common stock. The purchase price of each Pre-Funded Warrant will be equal to the price per share minus \$0.01, and the remaining exercise price of each Pre-Funded Warrant will equal \$0.01 per share. The Pre-Funded Warrants will be immediately exercisable (subject to the beneficial ownership limitation) and may be exercised at any time until all of the Pre-Funded Warrants are exercised in full. For each share we sell (without regard to any limitation on exercise set forth therein), the number of shares we are offering will be decreased on a one-for-one basis. There is no established public trading market for the Warrants or the Pre-Funded Warrants, and we do not intend to list the Warrants or the Pre-Funded Warrants on any national securities exchange or trading system. Without an active trading market, the liquidity of the Warrants and the Pre-Funded Warrants will be limited. We anticipate that the shares of our common stock to be issued upon exercise of the Warrants and the Pre-Funded Warrants will trade on The Nasdaq Capital Market. We will have one closing for all the securities purchased in this offering. The offering will terminate upon the completion of a single closing, which is expected to occur on or about [A], 2024. The public offering price per share (or Pre-Funded Warrant) and the accompanying Warrants will be fixed for the duration of this offering. The termination of our offering will not affect the offering by the Selling Stockholders described elsewhere in this prospectus. We may sell fewer than all securities offered hereby, which may significantly reduce the amount of proceeds received by us, and investors in this offering will not receive a refund if we do not sell all of the securities offered hereby. We have not established an escrow account in conjunction with this offering. Because there is no escrow account and no minimum number of securities or amount of proceeds, investors could be in a position where they have invested in us, but we have not raised sufficient proceeds in this offering to adequately fund the intended uses of the proceeds as described in this prospectus. In addition, the selling stockholders (the "Selling Stockholders") are offering an aggregate of 2,840,344 shares of common stock to be sold pursuant to a separate resale prospectus (the "Resale Prospectus") included in the registration statement of which this prospectus forms a part. We will not receive any proceeds from the sale or other disposition of shares by the Selling Stockholders. The Selling Stockholders will bear all commissions and discounts, if any, attributable to the sale or other disposition of the shares. We will bear all costs, expenses and fees in connection with the registration of the Selling Stockholders' shares. Investing in the Securities involves a high degree of risk. See "Risk Factors" beginning on page 9 of this prospectus for a discussion of information that should be considered in connection with an investment in our common stock. Neither the Securities and Exchange Commission (the "SEC") nor any state securities commission has approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense. A Per Share of Common Stock and Warrants A Total Public offering price A Placement agent fees (1) A Proceeds, before expenses, to us (2) A (1) Represents the placement agent fee of 7%. Does not include a non-accountable expense of 1% and reimbursement of the placement agent for out of pocket fees, costs and expenses incurred, including costs of the escrow or clearing agent not to exceed the amount of \$12,900. For more information about the compensation to be received by the placement agent, see "Plan of Distribution." (2) Because there is no minimum number of securities or amount of proceeds required as a condition to closing in this offering, the actual public offering amount, placement agent fees and proceeds to us, if any, are not presently determinable and may be substantially less than the total maximum offering amounts set forth above. For more information, see "Plan of Distribution." (3) The amount of offering proceeds to us presented in this table does not give effect to any exercise of the Warrants or the Pre-Funded Warrants. The delivery to purchasers of securities in this offering is expected to be made on or about [A], 2024, subject to satisfaction of certain customary closing conditions. A Sole Placement Agent A Univest Securities, LLC A The date of this prospectus is [A] A TABLE OF CONTENTS A ABOUT THIS PROSPECTUS A ii MARKET DATA A ii PROSPECTUS SUMMARY A 1 SUMMARY OF THE OFFERING A 8 RISK FACTORS A 9 SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS A 31 USE OF PROCEEDS A 31 MARKET FOR COMMON EQUITY AND RELATED STOCKHOLDER MATTERS A 32 DIVIDEND POLICY A 32 CAPITALIZATION A 32 DILUTION A 33 MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS A 34 BUSINESS A 43 MANAGEMENT A 50 EXECUTIVE COMPENSATION A 55 PRINCIPAL STOCKHOLDERS A 60 CERTAIN RELATIONSHIPS AND RELATED PARTY TRANSACTIONS A 61 DESCRIPTION OF SECURITIES A 62 PLAN OF DISTRIBUTION A 68 EXPERTS A 71 LEGAL MATTERS A 71 WHERE YOU CAN FIND MORE INFORMATION A 71 INDEX TO FINANCIAL STATEMENTS A F-1 A You should rely only on the information contained in this prospectus or any prospectus supplement or amendment. Neither we, nor the placement agent, have authorized any other person to provide you with information that is different from, or adds to, that contained in this prospectus. If anyone provides you with different or inconsistent information, you should not rely on it. Neither we nor the placement agent take responsibility for, and can provide no assurance as to the reliability of, any other information that others may give you. You should assume that the information contained in this prospectus or any free writing prospectus is accurate only as of the date of this prospectus, regardless of the time of delivery of this prospectus or of any sale of our securities. Our business, financial condition, results of operations and prospects may have changed since that date. We are not making an offer of any securities in any jurisdiction in which such offer is unlawful. A No action is being taken in any jurisdiction outside the United States to permit a public offering of our securities or possession or distribution of this prospectus in that jurisdiction. Persons who come into possession of this prospectus in jurisdictions outside the United States are required to inform themselves about and to observe any restrictions as to this public offering and the distribution of this prospectus applicable to that jurisdiction. A ABOUT THIS PROSPECTUS A Throughout this prospectus, unless otherwise designated or the context suggests otherwise, A all references to the "Company," "Algorithm," "registrant," "we," "our," "us" or "our company" in this prospectus mean Algorithm Holdings, Inc. and its wholly owned subsidiaries; A "year" or "fiscal year" means the year ending December 31; and A all dollar or \$ references, when used in this prospectus, refer to United States dollars. A MARKET DATA A Market data and certain industry data and forecasts used throughout this prospectus were obtained from internal company surveys, market research, consultant surveys, publicly available information, reports of governmental agencies and industry publications and surveys. Industry surveys, publications, consultant surveys and forecasts generally state that the information contained therein has been obtained from sources believed to be reliable, but the accuracy and completeness of such information is not guaranteed. To our knowledge, certain third-party industry data that includes projections for future periods does not take into account the effects of certain events such as the impact of the war in Ukraine and Israel, any possible recession may have on the sales of our products and any future outbreaks of coronavirus (COVID-19). Accordingly, those third-party projections may be overstated and should not be given undue weight. Forecasts are particularly likely to be inaccurate, especially over long periods of time. In addition, we do not necessarily know what assumptions regarding general economic growth were used in preparing the forecasts we cite. Statements as to our market position are based on the most currently available data. Any website references (URLs) in this prospectus are inactive textual references only and are not active hyperlinks. Therefore, such website references and information accessible from the websites do not constitute a part of, and is not incorporated by reference into, the registration statement of which this prospectus forms a part. While we are not aware of any misstatements regarding the industry data presented in this prospectus, our estimates involve risks and uncertainties and are subject to change based on various factors, including those discussed under the heading "Risk Factors" in this prospectus. A PROSPECTUS SUMMARY A This summary highlights selected information from this prospectus and does not contain all of the information that you need to consider in making your investment decision. You should carefully read the entire prospectus, the applicable prospectus supplement and any related free writing prospectus, including the risks of investing in our securities discussed under the heading "Risk Factors" contained in the applicable prospectus supplement and any related free writing prospectus. A Our operations include our wholly owned subsidiaries, SMC Logistics, Inc., a California corporation (the "SMCL"), SMC-Music, Inc., a Florida corporation (the "SMCM"), SMC (HK) Limited, a Hong Kong company (the "SMCH"), The Singing Machine Company, Inc., a Delaware corporation (the "Singing Machine"), MICS Hospitality Holdings, Inc., a Delaware corporation (the "MICS Hospitality"), MICS Hospitality Management, LLC, a Delaware limited liability company (the "MICS Hospitality Management"), MICS Nomad, LLC, a Delaware limited liability company (the "MICS NY"), and SemiCab Holdings, LLC, a Nevada limited liability company (the "SemiCab"). A Overview A Algorithm Holdings, Inc. is an AI technology and consumer electronics holding company with two primary business units: SemiCab and Singing Machine. SemiCab is an AI enabled global software logistics business operated through our subsidiary SemiCab Holdings. Singing Machine is a worldwide leader in the home karaoke consumer products market that designs and distributes karaoke products globally to retailers and e-commerce partners. A Consumer Electronics A We engage in the development, marketing, and sale of consumer karaoke audio equipment, accessories, and musical recordings. We believe we are a leading global karaoke and music entertainment company that specializes in the design and production of quality karaoke and music enabled consumer products for adults and children. Our products are among the most widely available karaoke products in the world. Our mission is to create joy through music. A To deliver on this mission, we are focused on the following multi-prong approach: A In the short-term, improve profitability by optimizing operations and continue to expand gross margins; and A In the mid-to-long-term, continue to expand into new verticals including automotive and connected-TV devices and grow our global distribution for our consumer karaoke products. A Logistics A SemiCab is a cloud-based Collaborative Transportation Platform built to achieve the scalability required to predict and optimize millions of loads and hundreds of thousands of trucks. To orchestrate collaboration across manufacturers, retailers, distributors, and their carriers, SemiCab uses real-time data from API-based load tendering and pre-built integrations with TMS and ELD partners. To build fully loaded round trips, SemiCab uses AI/ML techniques and advanced predictive optimization models. On the SemiCab platform, shippers pay less and carriers make more while not having to change a thing. A Since 2020, SemiCab has enabled major retailers, brands and transportation providers to address their transportation needs globally. SemiCab's Orchestrated Collaboration, a AI model has proven to increase transportation capacity, improve asset utilization, reduce empty miles, lower logistics costs, and provide visibility into the entire transportation network. Models show the technology has the capability of saving shippers tens of billions of dollars annually through optimization. Further, SemiCab's technology also has the potential to play a key role in the improved sustainability model globally. Based on its proven ability to improve truck utilization rates from 65% to over 90%, this results in a dramatic reduction in the carbon footprint of the industry. The optimization of existing truck utilization can add approximately 30% more trucking capacity without adding more trucks, drivers or driven miles which addresses common problems plaguing the industry like severe driver shortage and road congestion. Trucking optimization could also eliminate approximately 25% of CO2 emissions attributable to road freight. A 1 A Change in Fiscal Year A During 2023, our Board of Directors approved a change in our fiscal year end from March 31 to December 31. A Name and Symbol Change A Effective September 5, 2024, our Certificate of Incorporation was amended to effect a change in the name of the Company from "The Singing Machine Company, Inc." to "Algorithm Holdings, Inc." In addition, effective September 8, 2024, the Company's ticker symbol was changed from "RIME" to "RIME". A Recent Events and Developments A Oxford Credit Facility A On March 28, 2024, the Company and Oxford Commercial Finance, a Michigan banking corporation, (referred to as "Oxford") entered into a Loan Agreement (the "Loan Agreement") and related Revolving Credit Note (the "Note") for a \$2 million revolving line of credit (the "Oxford Line of Credit"). On October 17, 2024, the Company terminated the Loan Agreement and the Note. As of the date of termination, the Company had no outstanding amounts owed to Oxford and paid a termination fee of \$40,000. A ATM Offering June 2024 A On June 26, 2024, the Company entered into an At-The-Market Issuance Sales Agreement (the "Sales Agreement") with Ascendant Capital Markets, LLC, as sales agent (the "Agent"), pursuant to which the Company could offer and sell, from time to time, through the Agent (the "ATM Offering"), up to approximately \$1,100,000 in shares of the Company's common stock. On July 8, 2024, the Company entered into the First Amendment to the Sales Agreement (the "First Amendment") to increase the number of shares to be sold in the ATM Offering to \$2,020,000. On August 9, 2024, the Company entered into the Second Amendment to the Sales Agreement (the "Second Amendment") to increase the number of shares to be sold in the ATM Offering to \$3,100,000. Pursuant to the agreement, the Agent was paid \$30,000 in fees to cover legal and administrative expenses and will receive an amount equal to 3% of the gross proceeds from each sale of the Company's share of common stock. A Through the date of this prospectus, the Company has sold 3,835,500 shares of common stock under the Sales Agreement and received net proceeds of approximately \$2,975,615 after payment of brokerage commissions and administrative fees to the agent of approximately \$123,045. A Asset Purchase A On June 11, 2024, the Company and its wholly owned subsidiary SemiCab Holdings, LLC, a Nevada limited liability company (the "SemiCab LLC") and collectively with the Company, the "Buyer"), SemiCab, Inc., a Delaware corporation (the "SemiCab" or the "Seller"), Ajesh Kapoor and Vivek Sehgal entered into an asset purchase agreement (the "Asset Purchase Agreement") pursuant to which the Seller agreed to sell and assign to the Company, and the Company agreed to purchase and assume from the Seller, substantially all the assets, and certain specified liabilities relating to the business of the Seller. Subject to certain exceptions set forth in the Asset Purchase Agreement, the parties agreed that the Buyer will

Agreement for a full release and dismissal of the complaint within 5 business days of the Company's payment of \$250,000. The Company made full payment on October 25, 2024 and the Landlord filed a discontinuance with prejudice on October 29, 2024. A Private Placement On October 22, 2024, the Company entered into a Securities Purchase Agreement (the "SPA"), with the Selling Stockholders pursuant to which we sold, in a private placement (the "Private Placement"), secured notes with an aggregate principal amount of \$2,352,941 (the "Notes"), and received proceeds before expenses of \$2,000,000. As consideration for entering into the SPA, we issued a total of 2,299,998 shares of common stock of the Company to the Selling Stockholders on October 24, 2024. The Selling Stockholders' resale of these shares is being registered on the registration statement of which this prospectus forms a part. A Amended Bylaws On October 18, 2024, the Company amended its Amended By-Laws (the "By-Law Amendment"), for the purpose of reducing the quorum required to hold meetings of the stockholders of the Company (the "Quorum Requirement"). The By-law Amendment reduced the Quorum Requirement from a majority to thirty-three and one-third percent (33 1/3%) of the voting power of the shares of stock issued and outstanding and entitled to vote at the meeting. The By-law Amendment was approved by the Board of Directors of the Company on October 18, 2024. A Share Repurchase On November 1, 2024, the Company entered into a Stock Repurchase Agreement (the "Repurchase Agreement") with Regalia Ventures LLC, a Delaware limited liability company (the "Seller"), pursuant to which the Company agreed to repurchase from the Seller an aggregate of 1,098,901 issued and outstanding shares of common stock, par value \$0.01 per share, of the Company (the "Shares"). The shares of common stock to be repurchased were originally issued to the Seller on November 21, 2023, pursuant to a certain stock purchase agreement, dated November 20, 2023. A Pursuant to the terms of the Repurchase Agreement, the Company has agreed to repurchase from the Seller, and the Seller has agreed to sell, assign and transfer to the Company, all of the Seller's right, title and interest in and to the Shares, at a price per Share equal to the higher of: (1) the closing price of the common stock on the last trading day immediately preceding the date of the Repurchase Agreement; or (2) the highest volume weighted average price (VWAP) of the common stock during a pricing period of ten (10) consecutive trading days prior to the date of the Repurchase Agreement per share (the "Purchase Price"), and the Company shall issue to the Seller a promissory note in the principal amount equal to the Purchase Price, substantially in the form attached to the Repurchase Agreement as Exhibit A (the "Note"), and subject to terms and conditions therein. A The obligations of each of the Company and the Seller to consummate the closing are conditioned upon the (i) issuance by the Company to the Seller the Note evidencing the Purchase Price and (ii) the Seller's delivery to the Company of executed stock power with a medallion signature guarantee. As of the date of this prospectus, the transaction contemplated by the Repurchase Agreement has not yet closed. A Our Resale Offering A The Selling Stockholders will be selling through the Resale Prospectus a total of 2,840,344 shares of common stock. We will not receive any proceeds from the sales by the Selling Stockholders of the securities set forth in the Resale Prospectus. A The Resale Prospectus is substantively identical to the Public Offering Prospectus, except for the following principal points: A A they contain different outside and inside front covers and back covers; A A they contain different "Offering" sections in the "Prospectus Summary" section beginning on page Alt 2; A A they contain different "Use of Proceeds" sections on page Alt 9; A A the "Capitalization" and "Dilution" sections from the Public Offering Prospectus are deleted from the Resale Prospectus; A A the "Selling Stockholders" section is included in the Resale Prospectus; A A the "Plan of Distribution" section from the Public Offering Prospectus is deleted from the Resale Prospectus and a "Selling Stockholder Plan of Distribution" is inserted in its place in the Resale Prospectus; and A A A the "Legal Matters" section in the Resale Prospectus on page Alt 12 deletes the reference to counsel for the placement agent. A 3 A Summary Risk Factors A Our business is subject to a number of risks. You should be aware of these risks before making an investment decision. These risks are summarized and discussed more fully in the "Risk Factors" section of this prospectus. This offering and the ownership of our common stock is subject to a number of risks. You should be aware of these risks before making an investment decision. These risks are discussed more fully in the "Risk Factors" section of this prospectus. These risks include, among others, that: A Risks Related to this Offering and the Ownership of Our Securities A Purchasers in this offering will suffer immediate dilution. A A You may experience future dilution as a result of future equity offerings or acquisitions. A A Our management will have broad discretion over the use of the net proceeds from this offering. A A Our common stock may be affected by limited trading volume and price fluctuations, which could adversely impact the value of the Securities. A A FINRA sales practice requirements may limit a stockholder's ability to buy and sell our securities. A A An investment in our securities is speculative, and there can be no assurance of any return on any such investment. A A We may need, but be unable, to obtain additional funding on satisfactory terms, which could dilute our stockholders or impose burdensome financial restrictions on our business. A A We have identified material weaknesses in our internal control over financial reporting. Failure to maintain effective internal controls could cause our investors to lose confidence in us and adversely affect the market price of our common stock. If our internal controls are not effective, we may not be able to accurately report our financial results or prevent fraud. A A The requirements of being a public company may strain our resources, divert management's attention and affect our results of operations. A A If we are not able to comply with the applicable continued listing requirements or standards of The NASDAQ Capital Market, The NASDAQ Capital Market could delist and adversely affect the market price and liquidity of our common stock. A A New laws, regulations, and standards relating to corporate governance and public disclosure may create uncertainty for public companies, increase legal and financial compliance costs and make some activities more time consuming. A A As a smaller reporting company under applicable law, we are subject to lessened disclosure requirements, which could leave our stockholders without information or rights available to stockholders of more mature companies. A A We currently do not intend to declare dividends on our common stock in the foreseeable future and, as a result, your returns on your investment may depend solely on the appreciation of our common stock. A A You should consult your own independent tax advisor regarding any tax matters arising with respect to the securities offered in connection with this offering. A A We may be subject to securities litigation, which is expensive and could divert our management's attention. A A We may be unable to repay our indebtedness under the secured notes, and any default could harm our financial condition and could lead to us losing our collateralized assets. A 4 A Risks Related to the Warrants and Pre-Funded Warrants A There is no public market for the Warrants and the Pre-Funded Warrants. A A Lack of voting rights. A A Exercise and conversion dilution. A A If the Warrants are deemed to be non-compliant with Nasdaq rules, we may be required to amend the terms of the Warrants, and could be subject to delisting. A A Adjustments to the terms of Pre-Funded Warrants. A A The Warrants are not exercisable until shareholder approval is obtained, and, in certain cases, may be redeemed by us prior to their expiration. A A If the Series B Warrants are exercised by way of an alternative cashless exercise, investors may suffer substantial dilution. A A The Warrants and the Pre-Funded Warrants have beneficial ownership limitations. A A We will not receive any meaningful amount of additional funds upon the exercise of the Pre-Funded Warrants. A A We may not receive any additional funds upon the exercise of the Series B Warrants. A Risks Related to Our Company and Financial Condition A We may encounter difficulties accessing capital. A A We have incurred significant losses, have limited cash on hand and there is substantial doubt as to our ability to continue as a going concern. A A We may need to raise additional capital to fund our operations in furtherance of our business plan. A A We are heavily dependent on our senior management, and a loss of a member of our senior management team could cause our stock price to suffer. A Risks Related to the Development, Manufacturing, and Shipping of Our Products A If we are unable to develop new karaoke products, our revenues may not continue to grow. A A Our products are shipped from China and any disruptions of shipping could prevent of delay our customer's receipt of inventory. A A Our manufacturing operations are located in the People's Republic of China, subjecting us to risks common in international operations. If there is any problem with the manufacturing process, our revenues and net profitability may be reduced. A A We depend on third party suppliers for parts for our karaoke machines and related products, and if we cannot obtain supplies as needed, our operations will be severely damaged. A A We depend on the ability of our suppliers to manufacture our products without infringing, misappropriating or otherwise violating the intellectual property of proprietary rights of others in manufacturing our products. A 5 A Risks Related to our Karaoke Business and Industry A Changes in government regulations relating to international tariffs could significantly reduce our revenues, product cost and profitability. A A A small number of our customers account for a substantial portion of our revenues, and the loss of one or more of these key customers could significantly reduce our revenues and cash flow. A A We are subject to the risk that some of our large customers may return karaoke products that they have purchased from us and if this happens, it would reduce our revenues and profitability. A A We are subject to pressure from our customers relating to price reduction and financial incentives and if we are pressured to make these concessions to our customers, it will reduce our revenues and profitability. A A We experience difficulty forecasting the demand for our karaoke products and if we do not accurately forecast demand, our revenues, net income and cash flow may be affected. A A We are subject to the costs and risks of carrying inventory for our customers and if we have too much inventory, it will affect our cash flow for operations. A A We are subject to insurance risk of loss for goods damaged while in transit from the manufacturer to the customer and our warehouse. A A Our business is seasonal and therefore our annual operating results will depend, in large part, on our sales during the relatively brief holiday season. A A Consumer discretionary spending may affect karaoke purchases and is affected by various economic conditions and changes. A A We do not have our own warehouse or distribution facilities but rely on a third-party logistics provider responsible for warehousing and fulfilling our orders. If our third-party provider experiences disruptions to the operation of its distribution centers, it could have a material adverse effect on our business, financial condition and results of operations. A A Our production costs may increase if we are required to make purchases using the Chinese Yuan instead of the U.S. dollar. A A Our profit margin may be decreased due to increased prices of raw materials, shipping costs and costs associated with production. A A If we are unable to compete in the karaoke products category, our revenues and net profitability will be reduced. A A Many of our competitors are larger and have greater financial and other resources than we do. A A If we ship products that contain defects, the market acceptance of our products and our reputation will be harmed and our customers could seek to recover their damages from us. A Risks Related to our Logistics Business A The transportation industry historically has experienced cyclical fluctuations in financial results due to economic recessions, downturns in business cycles of SemiCab's customers, interest rate fluctuations, currency fluctuations, and other economic factors beyond SemiCab's control. A A SemiCab faces substantial industry competition. A A SemiCab relies on technology to operate its business. A A SemiCab's international operations subject it to operational, financial, and data privacy risks. A A SemiCab's ability to appropriately staff and retain employees is important to its business model. A A SemiCab uses, and may continue to expand its use of, machine learning and artificial intelligence ("AI") technologies to deliver its services and operate its business. A A SemiCab's business is dependent on a small number of customers. A A SemiCab is subject to claims arising from its transportation operations. A A SemiCab's business depends upon compliance with numerous government regulations. A 6 A Risks Related To Our Intellectual Property A We primarily rely on trade secret protection and non-disclosure agreements to protect our proprietary information, which may not be effective. A A We may be forced to litigate to enforce or defend our intellectual property rights, or the intellectual property rights of our licensors. A A We may not be able to protect our intellectual property rights throughout the world. A General Risk Factors A Our information technology systems or data, or those of our service providers or customers or users could be subject to cyber-attacks or other security incidents, which could result in data breaches, intellectual property theft, claims, litigation, regulatory investigations, significant liability, reputational damage and other adverse consequences. A A Our business, financial condition and results of operations may be materially adversely affected by any negative impact on the global economy and capital markets resulting from the conflict in Ukraine or any other geopolitical tensions. A A High inflation and unfavorable economic conditions could negatively affect our operations and results. A A We are exposed to the credit risk of our customers, who are experiencing financial difficulties, and if these customers are unable to pay us, our revenues and profitability will be reduced. A A We may have trouble hiring additional qualified personnel. A A The failure of our information technology systems could significantly disrupt the operation of our business. A A We are subject to various claims and legal actions arising in the ordinary course of our business. A A Our charter provides limitations of director liability and indemnification of directors and officers and employees. A A If our accounting controls and procedures are circumvented or otherwise fail to achieve their intended purposes, our business could be seriously harmed. A A The requirements of being a public company may strain our resources, divert management's attention and affect our ability to attract and retain qualified board members. A Our Corporate Information A We were incorporated under the laws of the State of Delaware in 1994. Our principal business address is 6301 NW 5th Way, Suite 2900, Fort Lauderdale, FL 33309, and our telephone number is (954) 596-1000. We maintain our corporate website at <https://ir.algoholdings.com/> (this website address is not intended to function as a hyperlink and the information contained on our website is not intended to be a part of this prospectus). Information on our website does not constitute a part of, nor is it incorporated in any way, into this prospectus and should not be relied upon in connection with making an investment decision. We make available free of charge on <https://ir.algoholdings.com/investor-filings#/> our annual, quarterly, and current reports, and amendments to those reports if any, as soon as reasonably practical after we electronically file such material with, or furnish it to, the SEC. We may from time to time provide important disclosures to investors by posting them in the Investor Relations section of our website. A Our common stock is quoted on the Nasdaq under the symbol "RIME". We file annual, quarterly, and current reports, proxy statements and other information with the U.S. Securities Exchange Commission (the "SEC") and are subject to the requirements of the Securities and Exchange Act of 1934, as amended (the Exchange Act). These filings are available to the public on the Internet at the SEC's website at <http://www.sec.gov>. A 7 A SUMMARY OF THE OFFERING A Shares offered by us Up to [A] shares of common stock on a "best efforts" basis. A Warrants offered by us The Series A Warrants and Series B Warrants will become exercisable beginning on the Initial Exercise Date at an exercise price of \$A A A A A A A (the Series B Warrants shall not exceed 200% of the Minimum Price as defined by the rules of Nasdaq). The Series A Warrants will expire on the five-year anniversary of the Initial Exercise Date and the Series B Warrants will expire on the two and one-half year anniversary of the Initial Exercise Date. The Warrants include certain mechanisms including (i) the alternative cashless exercise option in the Series B Warrants, (ii) certain anti-dilution provisions in the Series A Warrants and (iii) the reverse stock split provision in both Series A Warrants and Series B Warrants. See "Description of Securities-Warrants." A The Warrants may be redeemed by the Company, in whole or in part, at a price of \$0.01 per Warrant, by giving not less than thirty (30) days' prior notice to the holders of such Warrants at any time after the date on which (i) the daily volume weighted average trading price of the common stock of the Company has equaled or exceeded [A] (150% of the exercise price assuming an offering price of [A] per share) for ten (10) consecutive trading days and (ii) the average daily trading volume of the shares of the common stock for such ten (10)-trading day period exceeds \$150,000 of shares, as determined in accordance with the terms of the Warrants. A The shares of common stock or the Pre-Funded Warrants, as applicable, sold in this offering and the accompanying Warrants, can only be purchased together in this offering but will be issued separately and will be immediately separable upon issuance. This offering also relates to the offering of the shares of common stock issuable upon exercise of the Warrants. The exercise price and number of shares of common stock issuable upon exercise will be subject to certain further adjustments as described herein. See "Description of Securities." A We are also registering the issuance of (i) the [A] shares of our common stock underlying the Series A Warrants and (ii) the [A] shares of our common stock underlying the Series B Warrants. A Pre-Funded Warrants offered by us We are also offering the opportunity to purchase, if the purchaser so chooses and in lieu of shares, up to [A] Pre-Funded Warrants to purchasers whose purchase of shares in this offering would otherwise result in the purchaser, together with its affiliates and certain related parties, beneficially owning more than 4.99% (or, at the election of the purchaser, 9.99%) of our outstanding common stock immediately following the consummation of this offering. Each Pre-Funded Warrant is exercisable for one share of common stock. The purchase price of each Pre-Funded Warrant is equal to the price per share being sold to the public in this offering, minus \$0.01, and the exercise price of each Pre-Funded Warrant is \$0.01 per share. The Pre-Funded Warrants will be immediately exercisable and may be exercised at any time until all of the Pre-Funded Warrants are exercised in full. For each Pre-Funded Warrant we sell, the number of shares we are offering will be decreased on a one-for-one basis. This offering also relates to the shares of common stock issuable upon exercise of any Pre-Funded Warrants sold in this offering. A Common stock outstanding prior to the offering(1) 14,215,176 shares. A Common stock to be outstanding after the offering A [A] (assuming no sale of any Pre-Funded Warrants and none of the Warrants issued in this offering are exercised). To the extent Pre-Funded Warrants are sold, the number of shares of common stock sold in this offering will be reduced on a one-for-one basis. A Use of proceeds A We estimate the net proceeds from this offering to us will be approximately [A] million, assuming 100% of the securities offered in this offering are sold at a public offering price of [A] per share and accompanying Warrants, which is the last reported sale price of our common stock on The Nasdaq Capital Market on [A], 2024, and after deducting the estimated placement agent fees and expected offering expenses payable by us. A We currently intend to use the net proceeds to us from this offering for general corporate purposes, including working capital and investments. See "Use of Proceeds" beginning on page

31. A A Listing symbol A Our common stock is listed on The Nasdaq Capital Market under the symbol æRIME.æ There is no established public trading market for the Warrants or the Pre-Funded Warrants, and we do not intend to list these securities on any national securities exchange or trading system. Without an active trading market, the liquidity of the Warrants and the Pre-Funded Warrants will be limited. A A Assumed offering price A \$[A A] per share, the closing price of our common stock on [A A], 2024, as reported by The Nasdaq Capital Market. A A Transfer agent A Continental Stock Transfer & Trust Company A A Risk factors A You should carefully consider the information set forth in this prospectus and, in particular, the specific factors set forth in the æRisk Factorsæ section beginning on page 9 of this prospectus before deciding whether or not to invest in shares of our common stock. A (1) As of October 30, 2024 and excludes: A æ—107,261 shares of common stock issuable upon the exercise of outstanding stock options with a weighted-average exercise price of \$8.07 per share; æ—229,749 shares of common stock reserved for future issuance under our 2022 Equity Incentive Plan; and æ—902,113 shares of common stock issuable upon exercise of warrants to purchase common stock with a weighted-average exercise price of \$3.20 per share. A 8 A RISK FACTORS A Investing in our securities involves a high degree of risk. Before investing in our securities, you should carefully consider the risks described below. Each of these risk factors, either alone or taken together, could adversely affect our business, operating results and financial condition, as well as adversely affect the value of an investment in our common stock. There may be additional risks that we do not presently know of or that we currently believe are immaterial, which could also impair our business and financial position. If any of the events described below were to occur, our financial condition, our ability to access capital resources, our results of operations and/or our future growth prospects could be materially and adversely affected and the market price of our common stock could decline. As a result, you could lose some or all of any investment you may make in our common stock. A Risks Related to this Offering and the Ownership of Our Securities A Purchasers in this offering will suffer immediate dilution. A If you purchase securities in this offering, the value of your shares based on our pro forma net tangible book value will immediately be less than the offering price you paid. This reduction in the value of your equity is known as dilution. At an assumed public offering price of \$[A A] per share and assuming no sale of any Pre-Funded Warrants and none of the Warrants issued in this offering are exercised, purchasers of shares in this offering will experience immediate dilution of approximately \$[A A] per share, representing the difference between the assumed public offering price per share in this offering and our pro forma as adjusted net tangible book value per share as of June 30, 2024, after giving effect to the pro forma adjustments and after deducting estimated offering expenses, including placement agent fees, payable by us. See æDilution.æ A You may experience future dilution as a result of future equity offerings or acquisitions. A In order to raise additional capital, we may in the future offer additional shares of our common stock or other securities convertible into or exchangeable for our common stock at prices that may not be the same as the price per share in this offering. We may sell shares or other securities in any future offering at a price per share that is less than the price per share paid by investors in this offering, and investors purchasing shares or other securities in the future could have rights superior to existing stockholders. The price per share at which we sell additional shares of our common stock, or securities convertible or exchangeable into our common stock, in future transactions or acquisitions may be higher or lower than the price per share paid by investors in this offering. A Our management will have broad discretion over the use of the net proceeds from this offering. A This offering grants our management broad discretion in the application of the net proceeds. There are no contractual restrictions on how the management can allocate the net proceeds from this offering, which may be used at their discretion for general corporate purposes, including but not limited to, working capital, operational expenses, expansion of our business, and repayment of debt. While management intends to use the net proceeds in a manner that furthers our business objectives and maximizes the value for our investors, investors will have limited visibility into the specific uses of the net proceeds. This wide-ranging discretion allows management to allocate funds to areas that investors might not deem a priority or in their best interest. Consequently, the success of the investment is substantially dependent on the judgment of our management with regard to the application of the net proceeds. Investors should be aware that the broad discretion in the use of proceeds increases the risk of their investment, as it may reduce the ability to assess the viability and potential return of the investment. See æUse of Proceeds.æ A Our common stock may be affected by limited trading volume and price fluctuations, which could adversely impact the value of the Securities. A Although our common stock is traded on The Nasdaq Capital Market, the volume of trading has historically been limited. Our average daily trading volume of our shares from January 1, 2024 to June 30, 2024 was approximately 96,450 shares. Thinly traded stock can be more volatile than stock trading in a more active public market. We cannot predict whether and to what the extent to which an active public market for our common stock will develop or be sustained. Therefore, a holder of our common stock who wishes to sell his or her shares may not be able to do so immediately or at an acceptable price. A In addition, our common stock has experienced, and is likely to experience, significant price and volume fluctuations in the future, which could adversely affect the market prices of our common stock without regard to our operating performance. In addition, we believe that factors such as quarterly fluctuations in our financial results and changes in the overall economy or the condition of the financial markets could cause the market prices of our common stock to fluctuate substantially. These fluctuations may also cause short sellers to periodically enter the market in the belief that we will have poor results in the future. We cannot predict the actions of market participants and, therefore, can offer no assurances that the market for our common stock will be stable or appreciate over time. A 9 A FINRA sales practice requirements may limit a stockholderæ™s ability to buy and sell our securities. A Effective June 30, 2020, the SEC implemented Regulation Best Interest requiring that æA broker, dealer, or a natural person who is an associated person of a broker or dealer, when making a recommendation of any securities transaction or investment strategy involving securities (including account recommendations) to a retail customer, shall act in the best interest of the retail customer at the time the recommendation is made, without placing the financial or other interest of the broker, dealer, or natural person who is an associated person of a broker or dealer making the recommendation ahead of the interest of the retail customer.æ This is a significantly higher standard for broker-dealers to recommend securities to retail customers than before under prior suitability rules of the Financial Industry Regulatory Authority, Inc. (æFINRAæ). FINRA suitability rules do still apply to institutional investors and require that in recommending an investment to a customer, a broker-dealer must have reasonable grounds for believing that the investment is suitable for that customer. Prior to recommending securities to their customers, broker-dealers must make reasonable efforts to obtain information about the customeræ™s financial status, tax status, investment objectives and other information, and, for retail customers, determine that the investment is in the customeræ™s æbest interest,æ and meet other SEC requirements. Both SEC Regulation Best Interest and FINRAæ™s suitability requirements may make it more difficult for broker-dealers to recommend that their customers buy speculative, low-priced securities. They may affect investing in our common stock, which may have the effect of reducing the level of trading activity in our securities. As a result, fewer broker-dealers may be willing to make a market in our common stock, reducing a stockholderæ™s ability to resell shares of our common stock. A An investment in our securities is speculative, and there can be no assurance of any return on any such investment. A Investors are cautioned that an investment in the securities offered hereby is highly speculative and involves a significant degree of risk. The success of our business and the ability to achieve our business goals and objectives, as outlined in this prospectus, are subject to numerous uncertainties, contingencies and risks. As such, there is no assurance that investors will realize a return on their investment or that they will not lose their entire investment. Potential investors should carefully consider whether such a speculative investment is suitable for their financial situation and investment objectives before purchasing securities. A We may need, but be unable, to obtain additional funding on satisfactory terms, which could dilute our stockholders or impose burdensome financial restrictions on our business. A We have relied upon cash from financing activities, and, in the future, we hope to rely on revenues generated from operations to fund the cash requirements of our activities. However, there can be no assurance that we will be able to generate significant cash from our operating activities in the future. Future financing may not be available on a timely basis, in sufficient amounts or on terms acceptable to us, if at all. Any debt financing or other financing of securities senior to the common stock will likely include financial and other covenants that will restrict our flexibility. Any failure to comply with these covenants would have a material adverse effect on our business, prospects, financial condition and results of operations because we could lose our existing sources of funding, and our ability to secure new sources of funding could be impaired. A 10 A We have identified material weaknesses in our internal control over financial reporting. Failure to maintain effective internal controls could cause our investors to lose confidence in us and adversely affect the market price of our common stock. If our internal controls are not effective, we may not be able to accurately report our financial results or prevent fraud. A Section 404 of the Sarbanes-Oxley Act of 2002, or Section 404, requires that we maintain internal control over financial reporting that meets applicable standards. We may err in the design or operation of our controls, and all internal control systems, no matter how well designed and operated, can provide only reasonable assurance that the objectives of the control system are met. Because there are inherent limitations in all control systems, there can be no assurance that all control issues have been or will be detected. A As we disclosed in our Transition Report on Form 10-KT for the nine-month period ended December 31, 2023, we disclose that our management has assessed and identified several material weaknesses in our internal controls over financial reporting (æICFRæ) and concluded that our IFCR was not effective as of December 31, 2023. The material weaknesses included our lack of sufficient resources in our accounting department restricting our ability to (i) review and approve certain material journal entries which increases the likelihood that a material misstatement of interim or annual financial statements might not be prevented, (ii) review certain material reconciliations related to financial reporting in a timely manner and (iii) establish a three-way match of documents or other controls precise enough to detect a material misstatement in revenue. A Although we have taken several steps to remediate the material weaknesses in our IFCR and continue to do so, there can be no assurances given that our actions will be effective. Any continued failure of our internal control over financial reporting could have a material adverse effect on our stated results of operations and harm our reputation. If we are unable to implement these changes effectively or efficiently, it could harm our operations, financial reporting or financial results and could result in an adverse opinion on internal controls from our independent auditors. Furthermore, investor perceptions of our Company may suffer, and this could cause a decline in the market price of our common stock. A Additionally, the expenses incurred by public companies generally for reporting and corporate governance purposes have been increasing. These increased costs will require us to divert a significant amount of money that we could otherwise use to develop our business. If we are unable to satisfy our obligations as a public company, we could be subject to delisting of our common stock, fines, sanctions and other regulatory action and potentially civil litigation. A The requirements of being a public company may strain our resources, divert managementæ™s attention and affect our results of operations. A As a public company in the United States, we face increased legal, accounting, administrative and other costs and expenses. We are subject to the reporting requirements of the Exchange Act and the Sarbanes-Oxley Act of 2002 (the æSarbanes-Oxley Actæ). The Exchange Act requires, among other things, that we file annual, quarterly and current reports with respect to our business and financial condition. The Sarbanes-Oxley Act requires, among other things, that we maintain effective disclosure controls and procedures and internal control over financial reporting. For example, Section 404 requires that our management report on the effectiveness of our internal controls structure and procedures for financial reporting. Section 404 compliance may divert internal resources and will take a significant amount of time and effort to complete. If we fail to maintain compliance under Section 404, we could be subject to sanctions or investigations by Nasdaq, the SEC, or other regulatory authorities. Furthermore, investor perceptions of our Company may suffer, and this could cause a decline in the market price of our common stock. Any continued failure of our internal control over financial reporting could have a material adverse effect on our stated results of operations and harm our reputation. If we are unable to implement these changes effectively or efficiently, it could harm our operations, financial reporting or financial results and could result in an adverse opinion on internal controls from our independent auditors. We may need to hire a number of additional employees with public accounting and disclosure experience in order to meet our ongoing obligations as a public company, particularly if we become fully subject to Section 404 and its auditor attestation requirements, which will increase costs, and evaluate the costs of our current service providers. We expect these rules and regulations to increase our legal and financial compliance costs and to make some activities more time-consuming and costly, although we are currently unable to estimate these costs with any degree of certainty. A number of those requirements will require us to carry out activities we have not done previously. Our management team and other personnel will need to devote a substantial amount of time to new compliance initiatives and to meeting the obligations that are associated with being a public company, which may divert attention from other business concerns, which could have a material adverse effect on our business, financial condition and results of operations. A Additionally, the expenses incurred by public companies generally for reporting and corporate governance purposes have been increasing. These increased costs will require us to divert a significant amount of money that we could otherwise use to develop our business. If we are unable to satisfy our obligations as a public company, we could be subject to delisting of our common stock, fines, sanctions and other regulatory action and potentially civil litigation. A 11 A If we are not able to comply with the applicable continued listing requirements or standards of The NASDAQ Capital Market, The NASDAQ Capital Market could delist and adversely affect the market price and liquidity of our common stock. A Our common stock is currently traded on The NASDAQ Capital Market under the symbol æRIMEæ. If we fail to meet any of the continued listing standards of The NASDAQ Capital Market, our common stock will be delisted from The NASDAQ Capital Market. A These continued listing standards include specifically enumerated criteria, such as a \$1.00 minimum closing bid price and a requirement that we maintain stockholderæ™s equity of at least \$2,500,000. On August 26, 2024, we received a letter from The NASDAQ Stock Market advising that the Company did not meet the minimum \$1.00 per share bid price requirement for continued inclusion on The NASDAQ Capital Market pursuant to NASDAQ Marketplace Listing Rule 5550(a)(2). To demonstrate compliance with this requirement, the closing bid price of our common stock needs to be at least \$1.00 per share for a minimum of 10 consecutive business days before February 24, 2025. In order to satisfy this requirement, the Company intends to continue actively monitoring the bid price for its common stock between now and February 24, 2025 and will consider available options to resolve the deficiency and regain compliance with the minimum bid price requirement. A In addition on August 26, 2024, we received a letter from The NASDAQ Stock Market indicating that the Companyæ™s stockholdersæ™ equity as reported in our Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2024 (the æForm 10-Qæ), did not satisfy the continued listing requirement under Nasdaq Listing Rule 5550(b) (1) (the æListing Ruleæ), which requires that a listed companyæ™s stockholdersæ™ equity be at least \$2,500,000 (the æStockholdersæ™ Equity Requirementæ). As reported in its Form 10-Q, the Companyæ™s stockholdersæ™ equity as of June 30, 2024 was (\$872,000). Pursuant to the Nasdaq Listing Rule and instructions from Nasdaq, the Company submitted a plan to regain compliance with the Listing Rule and was given an extension until November 14, 2024 to evidence compliance through a public filing. A New laws, regulations, and standards relating to corporate governance and public disclosure may create uncertainty for public companies, increase legal and financial compliance costs and make some activities more time consuming. A These laws, regulations and standards are subject to varying interpretations, in many cases due to their lack of specificity, and, as a result, may evolve over time as new guidance is provided by the courts and other bodies. This could result in continuing uncertainty regarding compliance matters and higher costs necessitated by ongoing revisions to disclosure and governance practices. If our efforts to comply with new laws, regulations, and standards differ from the activities intended by regulatory or governing bodies due to ambiguities related to their application and practice, regulatory authorities may initiate legal proceedings against us, and our business may be adversely affected. A As æsmaller reporting companyæ under applicable law, we are subject to lessened disclosure requirements, which could leave our stockholders without information or rights available to stockholders of more mature companies. A We are æsmaller reporting companyæ as defined in Rule 12b-2 of the Exchange Act. As a smaller reporting company, we are permitted to comply with reduced disclosure obligations in our SEC filings compared to larger public companies. This includes, but is not limited to, simplified executive compensation disclosures, reduced financial statement requirements, and less stringent narrative disclosure obligations. While these scaled disclosure requirements may reduce the burden on us and provide some cost savings, investors should be aware that they may also receive less information about the Company than they would from a larger public reporting company. The designation as a smaller reporting company and the accompanying reduced disclosure requirements could make it more difficult for investors to fully assess the value and risks of an investment in our securities. Consequently, the designation as a smaller reporting company under the SEC rules increases the risk to investors, as it may limit the amount of publicly available information to assess the Companyæ™s performance, prospects, and financial health. Potential investors should consider the implications of these reduced disclosure requirements when making an investment decision. A 12 A A We currently do not intend to declare dividends on our common stock in the foreseeable future and, as a result, your returns on your investment may depend solely on the appreciation of our common stock. A We have never declared or paid any cash dividends on our common stock, and we currently do not anticipate declaring or paying any cash dividends in the foreseeable future. Instead, we plan to retain all available funds and any future earnings to support operations and finance the growth and development of our business. This reinvestment strategy means that investors should not expect to receive any return on their investment through dividend payments. Consequently, any return on investment will likely depend on the appreciation of the price of our common stock, which may never occur. Investors should be aware that the possibility of a lack of dividend income can significantly reduce the potential for income from their investment in our Company, and the only opportunity for achieving a return on their

investment may be through the sale of their shares at a price greater than their purchase price, which may not be possible. This risk is compounded by the market’s volatile nature and the speculative nature of our business, which may not lead to sufficient profits or operational cash flows to enable dividend payments in the future. Potential investors should carefully consider the long-term nature of an investment in our company, given our intention not to pay dividends and the consequent requirement for investors to seek returns through other means, such as capital appreciation, which may not materialize. A You should consult your own independent tax advisor regarding any tax matters arising with respect to the securities offered in connection with this offering. A Participation in this offering could result in various tax-related consequences for investors. All prospective purchasers of the resold securities are advised to consult their own independent tax advisors regarding the U.S. federal, state, local and non-U.S. tax consequences relevant to the purchase, ownership and disposition of the resold securities in their particular situations. A We may be subject to securities litigation, which is expensive and could divert our management’s attention. A The market price of our securities may be volatile, and in the past companies that have experienced volatility in the market price of their securities have been subject to securities class action litigation. We may be the target of this type of litigation in the future. Securities litigation against us could result in substantial costs and divert our management’s attention from other business concerns. A We may be unable to repay our indebtedness under the secured notes, and any default could harm our financial condition and could lead to us losing our collateralized assets. A In October 2024, pursuant to a Securities Purchase Agreement, we issued Senior Secured Notes (the “Notes”) to the Selling Stockholders. The Notes have an aggregate principal amount of \$2,352,941 with an original issue discount of 15%, and rank senior to any other Company indebtedness and our capital stock in the event of a liquidation, including the securities being offered hereby. Concurrently with issuing the Notes, the Company and our wholly-owned subsidiaries entered into a Guarantee Agreement under which our wholly-owned subsidiaries guaranteed all of the obligations under the Notes. The Notes will mature on February 24, 2025. We further granted the Selling Stockholders a first lien and continuing first priority security interest in all of our and our subsidiaries’ assets as collateral for the Notes. While the Notes are outstanding, the Company agreed to certain restrictive covenants, including covenants providing that the Company and its subsidiaries are not permitted to incur any indebtedness, create any other liens or security interests on property or assets, make payments on any other indebtedness, change its business, or license our intellectual property, unless the Selling Stockholders give their prior written consent, which restrictions could materially adversely impact our operations and prevent or delay the execution of our business plan, strategic transactions or capital raising efforts. A We may be unable to repay our indebtedness under the Notes. If we default on the Notes, we will be subject to a 14% interest rate, and the Selling Stockholders may seek to exercise their security interest in our pledged collateral. If the Selling Stockholders seek to foreclose on their security interest in our pledged collateral, we may lose some or all of our assets, which could cause severe interruptions in our business practices or temporarily or permanently suspend our business operations. Our failure to repay the Notes and the consequences therefrom may negatively impact our financial condition and business operations and, in turn, your investment in us. A 13 A Risks Related to the Warrants and Pre-Funded Warrants A There is no public market for the Warrants and the Pre-Funded Warrants. A The Warrants and the Pre-Funded Warrants offered in this offering are not and will not be listed on any securities exchange. Also, we do not intend to apply to have the Warrants and the Pre-Funded Warrants listed on any securities exchange. Consequently, there is no public trading market for the warrants, and we do not expect a market to develop. Accordingly, investors may find it difficult to dispose of, or to obtain accurate quotations as to the market value of, the warrants. This lack of a trading market could result in investors being unable to liquidate their investment in the warrants or to sell them at a price that reflects their value. The absence of a public market for these securities could also reduce the liquidity and market price of our common stock to which these warrants are exercisable. Investors should be prepared to bear the risk of investment in the Warrants and the Pre-Funded Warrants indefinitely. A Lack of voting rights. A Holders of the Warrants and the Pre-Funded Warrants will not have the same voting rights as those associated with our common stock and may have no voting rights with respect to the shares underlying the warrants until such shares are acquired upon exercise of the warrants. As a result, if such holders do not exercise their warrants, they will not have any influence over matters requiring stockholder approval during the period they hold the Warrants and Pre-Funded Warrants, as applicable. A Exercise and conversion dilution. A The exercise of the Warrants and the Pre-Funded Warrants will increase the number of shares of common stock issued and outstanding, which will dilute the ownership interests of existing stockholders. The amount of dilution, or the reduction in value to existing shares of common stock, is determined by the amount of shares ultimately obtained upon the exercise of the warrants relative to the number of shares of common stock outstanding at the time of exercise. A If the Warrants are deemed to be non-compliant with Nasdaq rules, we may be required to amend the terms of the Warrants, and could be subject to delisting. A While the Company believes the Warrants are compliant with the rules and regulations of Nasdaq, the Company cannot provide any guarantee that the Warrants or, based on the Warrants, this offering are compliant with such rules and regulations, and Nasdaq may require amendment to the terms of the Warrants in order to comply with its rules and regulations including terms that are less favorable to the investors in this offering. Additionally, if we are unable to adequately address Nasdaq rules, our common stock could be subject to delisting from Nasdaq, which would materially adversely affect our liquidity and investors’ investment in our securities. See the risk factor titled “We may not be able to continue to satisfy listing requirements of Nasdaq to maintain a listing of our common stock.” on page 9. A Adjustments to the terms of Pre-Funded Warrants. A The terms of the Pre-Funded Warrants, including the exercise price and the number of shares of common stock issuable upon exercise, may be adjusted in certain circumstances, including in the event of stock dividends, stock splits, and similar transactions. While adjustments are generally intended to prevent dilution for holders of Pre-Funded Warrants, there is no assurance that such adjustments will fully protect the value of the Pre-Funded Warrants. A 14 A The Warrants are not exercisable until shareholder approval is obtained and, in certain cases, may be redeemed by us prior to their expiration. A The Series A Warrants and the Series B Warrants are not exercisable unless and until the Warrant Shareholder Approval is obtained from our stockholders. A Any adjustments to the exercise price of the Warrants will be subject to a floor price equal to 50% of the Nasdaq Minimum Price prior to the Effective Shareholder Approval Date, and 20% of the Nasdaq Minimum Price beginning on the Effective Shareholder Approval Date. A Additionally, we may redeem such Warrants for a nominal price upon 30 days’ prior notice to holders of the Warrants in certain circumstances. In the event that the trading price of the common stock is then lower than the applicable exercise price, or if the trading price of the common stock decreases to below the applicable exercise price due to large amounts of investors exercising their Warrants at such time, or the market’s expectation that such exercises will occur, then the Warrants may be “out-of-the-money” and you may choose not to exercise them prior to redemption by us. A If the Series B Warrants are exercised by way of an alternative cashless exercise, investors may suffer substantial dilution. A If the Series B Warrants are exercised by way of an alternative cashless exercise, assuming receipt of Shareholder Approval, such exercising holder will receive approximately three shares of common stock for each Series B Warrant they exercise, without any cash payment to us. Such issuance will result in substantial dilution to stockholders. A The Warrants and the Pre-Funded Warrants have beneficial ownership limitations. A An investment in our Warrants and Pre-Funded Warrants involves a significant risk due to the 4.99% (or 9.99% if the investor so elects) beneficial ownership limitation. The terms of the Warrants and the Pre-Funded Warrants prohibit any single holder from exercising the warrants if such exercise would result in the holder beneficially owning more than 4.99% (or 9.99% if the investor so elects) of our outstanding common stock immediately after the exercise, as elected by the holder at the time of issuance of the warrants. This limitation may also hinder the holder’s ability to sell or exercise the Warrants or the Pre-Funded Warrants when it may be most advantageous to do so, which could affect the value of their investment. A We will not receive any meaningful amount of additional funds upon the exercise of the Pre-Funded Warrants. A Each Pre-Funded Warrant will be exercisable and will have no expiration date and by means of payment of the nominal cash purchase price upon exercise. Accordingly, we will not receive any or any meaningful additional funds upon the exercise of the Pre-Funded Warrant. A We may not receive any additional funds upon the exercise of the Series B Warrants. A If we receive Shareholder Approval, the Series B Warrants may be exercised by way of an alternative cashless exercise, in which case the holder would not pay a cash purchase price upon exercise, but instead would receive upon such exercise the number of shares equal to the product of (x) the aggregate number of shares of common stock that would be issuable upon a cashless exercise of the Series B Warrants and (y) 1.0. Accordingly, we will likely not receive any additional funds upon the exercise of the Series B Warrants. A Risks Related to Our Company and Financial Condition A We may encounter difficulties accessing capital. A We have historically been reliant on third party working capital debt providers, and on periodic equity capital transactions to supplement our access to capital. Under certain circumstances, including the maintenance of our Nasdaq listing status, governmental regulatory compliance and other conditions, we may or may not continue to have access to either debt or equity capital. In the event of a loss of access to capital, there are no assurances that the Company will be able to continue to operate without material changes to its cost structure or revenue composition. There are also no assurances that even with such changes, that the Company could otherwise self-fund its ongoing operations. A 15 A We have incurred significant losses, have limited cash on hand and there is substantial doubt as to our ability to continue as a going concern. A The Company incurred net losses of approximately \$8,486,000 and \$5,445,000 for the six months ended June 30, 2024 and 2023, respectively. In addition, the Company had accumulated deficits of approximately \$34,401,000 and \$25,915,000 as of June 30, 2024 and December 31, 2023, respectively, and net cash used in operating activities was \$5,410,000 and \$614,000 for the six month periods ended June 30, 2024 and 2023, respectively. As of June 30, 2024, the Company’s unrestricted cash balance was \$1,245,000. Based on cash flow projections from operating and financing activities and the existing balance of cash, management is of the opinion that the Company has insufficient funds to sustain operations for at least one year after the date of this report, and it may not be able to meet its payment obligations from operations and related commitments, if the Company is not able to obtain outside financing to allow the Company to continue as a going concern. Based on these factors, the Company has substantial doubt that it will continue as a going concern for the twelve months following the issuance date of the financial statements included elsewhere in this report. A The Company’s plan to alleviate the going concern issue is to increase revenue while controlling operating costs and expenses and obtaining funds from outside sources of financing to generate positive financing cash flows. While management is optimistic about its ability to raise funds to fund operations for at least one year after the date of this report, there can be no assurance that any such measures will be successful. The Company’s ability to raise additional funds will depend, in part, on the success of our product development activities, and other events or conditions that may affect the share value or prospects, as well as factors related to financial, economic and market conditions, many of which are beyond our control. There can be no assurances that sufficient funds will be available to us when required or on acceptable terms, if at all. Accordingly, management has concluded that these plans do not alleviate substantial doubt about the Company’s ability to continue as a going concern. Our failure to achieve or maintain profitability could negatively impact the value of our common stock. A We may need to raise additional capital to fund our operations in furtherance of our business plan. A We incurred a net loss of approximately \$8,486,000 during the six months ended June 30, 2024, and had a net loss of approximately \$6,398,000 during the nine-month transition period ended December 31, 2023. If we are unable to achieve profitable operations, we may need to raise additional capital to fund our operations in the furtherance of our business plan. Any proposed financing may include shares of common stock, shares of preferred stock, warrants to purchase shares of common stock or preferred stock, debt securities, units consisting of the foregoing securities, equity investments from strategic development partners or some combination of each. Any additional equity financing may be financially dilutive to, and will be dilutive from an ownership perspective to, our stockholders, and such dilution may be significant based upon the size of such financing. Additionally, we cannot assure that such funding will be available on a timely basis, in needed quantities, or on terms favorable to us, if at all. A We are heavily dependent on our senior management, and a loss of a member of our senior management team could cause our stock price to suffer. A If we lose the services of Gary Atkinson, our Chief Executive Officer, or Bernardo Melo, our Chief Revenue Officer, we may not be able to find appropriate replacements on a timely basis, and our business could be adversely affected. Messrs. Atkinson and Melo have worked at our company for 15 and 20 years, respectively, and are primarily responsible for all our day-to-day operations. Our existing operations and continued future development depend to a significant extent upon the performance and active participation of these individuals. Although we have entered into employment agreements with Messrs. Atkinson and Melo, we cannot guarantee that we will be successful in retaining the services of these individuals. If we were to lose any of these individuals, we may not be able to find appropriate replacements on a timely basis and our financial condition and results of operations could be materially adversely affected. A 16 A Risks Related to the Development, Manufacturing, and Shipping of Our Products A If we are unable to develop new karaoke products, our revenues may not continue to grow. A The karaoke industry is characterized by rapid technological change, frequent new product introductions and enhancements and ongoing customer demands for greater performance. In addition, the average selling price of any karaoke machine has historically decreased over its life, and we expect that trend to continue. As a result, our products may not be competitive if we fail to introduce new products or product enhancements that meet evolving customer demands. The development of new products is complex, and we may not be able to complete development in a timely manner. To introduce products on a timely basis, we must: A – accurately define and design new products to meet market demand; A – design features that continue to differentiate our products from those of our competitors; A – transition our products to new manufacturing process technologies; A – identify emerging technological trends in our target markets; A – anticipate changes in end-user preferences with respect to our customers’ products; A – bring products to market on a timely basis at competitive prices; and A – respond effectively to technological changes or product announcements by others. A We believe that we will need to continue to enhance our karaoke machines and develop new machines to keep pace with competitive and technological developments and to achieve market acceptance for our products. At the same time, we need to identify and develop other products which may be different from karaoke machines. A Our products are shipped from China and any disruptions of shipping could prevent of delay our customers’ receipt of inventory. A We rely principally on a limited number of contract ocean carriers to ship substantially all of our karaoke products that we import to our outsourced warehouse facility in Chino, California. Retailers that take delivery of our products in China rely on a variety of carriers to import those products. Any disruptions in shipping, whether in California or China, caused by labor strikes, other labor disputes, terrorism, and international incidents may prevent or delay our customers’ receipt of inventory. If our customers do not receive their inventory on a timely basis, they may cancel their orders or return products to us. Consequently, our revenues and net income would be reduced, and our results of operations would be adversely affected. A Our manufacturing operations are located in the People’s Republic of China, subjecting us to risks common in international operations. If there is any problem with the manufacturing process, our revenues and net profitability may be reduced. A We currently use several contract manufacturers in China to manufacture all our karaoke products. Our arrangements with these contract manufacturers are subject to the risks of doing business abroad, such as import duties, trade restrictions, work stoppages, and foreign currency fluctuations, limitations on the repatriation of earnings and political instability, which could have an adverse impact on our margins. Furthermore, we have limited control over the manufacturing processes. As a result, any difficulties encountered by our third-party manufacturers that result in product defects, production delays, cost overruns or the inability to fulfill orders on a timely basis could adversely affect our revenues, profitability and cash flow. Also, since we do not have written agreements with any of these contract manufacturers, we are subject to additional uncertainty if the contract manufacturers do not deliver products to us on a timely basis. A We depend on third party suppliers for parts for our karaoke machines and related products, and if we cannot obtain supplies as needed, our operations will be severely damaged. A Our growth and ability to meet customer demand depends in part on our capability to obtain timely deliveries of karaoke machines and our electronic products. We rely on third party suppliers to produce the parts and materials that are used to manufacture and produce these products. If our suppliers are unable to provide our factories with the parts and supplies, they will be unable to produce our products. There has been recent worldwide volatility in the supply of electronic chips due to the increased demand for semiconductors and we are currently competing with large companies to obtain these parts and could see production and shipment delays. We cannot guarantee that we will be able to purchase the parts we need at reasonable prices or in a timely fashion. If we are unable to anticipate any shortages of parts and materials in the future, we may experience severe production problems and delivery delays, which would impact our sales. A 17 A We depend on the ability of our suppliers to manufacture our products without infringing, misappropriating or otherwise violating the intellectual property of proprietary rights of others in manufacturing our products. A We source our products from a variety of contract manufacturers. We buy finished goods from our suppliers and generally do not source raw materials and parts for manufacturing and assembly into the final product. We rely on our contract manufacturers’ ability to secure injected plastic, wood cabinets, integrated circuits, display panels, speaker drivers, and other components that are necessary for assembly into our final products. While we are not responsible for sourcing raw materials, we rely on these suppliers to have all required licenses or proprietary rights to the materials that are incorporated into the final product. In addition, we rely on the representations of our contract manufacturers that they are using materials and components that meet all necessary legal, safety, and compliance requirements. If our suppliers do not have the proper licenses or rights or are not in compliance with all regulatory requirements, we may be named a party or be subject to claims, including claims of infringement or violating the intellectual property or proprietary rights of third parties with

respect to our products. **À** **Risks Related To Our Karaoke Business And Industry** **À** Changes in government regulations relating to international tariffs could significantly reduce our revenues, product cost and profitability. **À** U.S. government administration and members of the U.S. Congress have made public statements indicating possible significant changes in U.S. trade policy and have taken certain actions that may impact U.S. trade, including imposing tariffs on certain goods imported into the United States. Any changes in U.S. trade policy could trigger retaliatory actions by affected countries, resulting in **“**trade wars**”** and increased costs for goods imported into the United States. All of our products are manufactured and imported from China. However, only our microphone products are currently subject to 7.5% tariffs currently in place. Should the government decide to expand its list of products to include our karaoke products that would subject our products to tariffs in the future, there could be a significant increase in the landed cost of our products. If we are unable to mitigate these increased costs through price increases, we could experience reductions in revenues, gross profit margin and results from operations. **À** A small number of our customers account for a substantial portion of our revenues, and the loss of one or more of these key customers could significantly reduce our revenues and cash flow. **À** We rely on a few large customers to provide a substantial portion of our revenues. Sales to our top three customers together comprised approximately 81%, 69% and 72% of our net sales for our nine-month transition period ended December 31, 2023, and the fiscal year ended March 31, 2023, and 2022, respectively. In our transition period ended December 31, 2023, revenues from three of these customers represented 48%, 21% and 12% of total net sales. In our fiscal year ended March 31, 2023, revenues from two of these customers represented greater than 10% of net sales, at 48% and 21% of total net sales. We do not have long-term contractual arrangements with any of our customers and they can cancel their orders at any time prior to delivery. A substantial reduction in or termination of orders from any of our largest customers would decrease our revenues and cash flow. **À** We are subject to the risk that some of our large customers may return karaoke products that they have purchased from us and if this happens, it would reduce our revenues and profitability. The Company receives significant returns from many of our customers and may be subject to future returns. **À** The return of products is due to a variety of reasons including defective units, customers’**™** overstock and buyer’s**™** remorse. Our factories charge customary repair and freight costs, which increase our expenses and reduce profitability. If any of our customers were to increase the volume of their returned karaoke products to us, it would reduce our revenues and profitability. **À** **18** **À** We are subject to pressure from our customers relating to price reduction and financial incentives and if we are pressured to make these concessions to our customers, it will reduce our revenues and profitability. **À** Because there is intense competition in the karaoke industry, we are subject to pricing pressure from our customers. Many of our customers have demanded that we lower our prices to remain competitive with other sellers in the karaoke product market. If we do not meet our customers’**™** demands to lower our regular prices, we will not sell as many karaoke products. We are also subject to pressure from our customers regarding certain financial incentives, such as return credits or large cooperative (**“**co-op**”**) promotion incentives, which effectively reduce our net sales and profit. We gave co-op promotion incentives of approximately \$2,600,000 and \$2,300,000 for the nine-month transition period ended December 31, 2023, and during our fiscal year ended March 31, 2023, respectively. We have historically offered co-op promotion incentives to our customers because it is standard practice in the retail industry. **À** We experience difficulty forecasting the demand for our karaoke products and if we do not accurately forecast demand, our revenues, net income and cash flow may be affected. **À** Because of our reliance on manufacturers in China for our machine production, our production lead times range from one to four months. Therefore, we must commit to production in advance of customers’**™** orders. It is difficult to forecast customer demand because we do not have any scientific or quantitative method to predict this demand. Our forecasting is based on management’**™**s general expectations about customer demand, the general strength of the retail market and management’**™**s historical experiences. In past years we have overestimated demand for our products, which led to excess inventory in some of our products and caused liquidity problems that adversely affected our revenues, net income and cash flow. **À** We are subject to the costs and risks of carrying inventory for our customers and if we have too much inventory, it will affect our cash flow for operations. **À** Many of our customers place orders with us several months prior to the holiday season, but they schedule delivery two or three weeks before the holiday season begins. As such, we are subject to the risks and costs of carrying inventory during the time period between the placement of the order and the delivery date, which reduces our cash flow. As of December 31, 2023, and March 31, 2023, we had approximately \$6,872,000 in inventory as compared to approximately \$9,085,000 in inventory as of March 31, 2023. If we are unable to sell excess inventory in the future at historical or greater margins, our cash flow for operations will be negatively impacted. **À** We are subject to insurance risk of loss for goods damaged while in transit from the manufacturer to the customer and our warehouse. **À** All of our goods are manufactured in China and are transported to customers and our warehouse in California via ocean vessel. As such, we are subject to damage that may occur to these goods when they are in transit to customers or our warehouse. Should substantial damage incur while goods are in transit, we could experience a significant loss of revenue, inventory and incur significant out of pocket expenses associated with destruction of the damaged goods, which could cause a significant loss from operations and reduction in cash flow. While we have taken significant measures to prevent damage incidents there can be no guarantee of damage incidents occurring in the future. We have obtained insurance coverage for goods that are shipped direct import to our customers whose shipping terms are FOB shipping point and for goods in transit to our California warehouse however, certain exclusions have been added that may prevent insurance coverage of certain damaged incidents in the future. **À** Our business is seasonal and therefore our annual operating results will depend, in large part, on our sales during the relatively brief holiday season. **À** Sales of consumer electronics and toy products in the retail channel are highly seasonal, with a majority of retail sales occurring during the period from September through December in anticipation of the holiday season, which includes Christmas. A substantial majority of our sales occur during our fiscal quarter ending September 30 and our fiscal quarter ending December 31. Sales in these two quarters, combined, accounted for approximately 91% and 62% of net sales in the nine-month transition period ended December 31, 2023, and our fiscal year ended March 31, 2023, respectively. **À** **19** **À** A Consumer discretionary spending may affect karaoke purchases and is affected by various economic conditions and changes. **À** Purchases of karaoke machines and music are considered discretionary for consumers. Our success will therefore be influenced by a number of economic factors affecting discretionary and consumer spending, such as employment levels, business, interest rates, and taxation rates, all of which are not under our control. Additionally, other extraordinary events such as terrorist attacks or military engagements, which adversely affect the retail environment may restrict consumer spending and thereby adversely affect our sales growth and profitability. **À** We do not have our own warehouse or distribution facilities but rely on a third-party logistics provider responsible for warehousing and fulfilling our orders. If our third-party provider experiences disruptions to the operation of its distribution centers, it could have a material adverse effect on our business, financial condition and results of operations. **À** The lease to our warehouse located in Ontario, California expired on August 31, 2023. We did not renew the lease and instead signed a service agreement with a third-party logistics company to provide domestic and Canadian warehousing services effective September 1, 2023. We rely on a logistics company for warehousing and fulfillment of our orders. All of our merchandise is shipped from our suppliers to one of our provider’**™**s distribution facilities and then packaged and shipped from our distribution facilities to our customers. The success of our business depends on our timely receipt of merchandise so we can continuously bring new, on-trend products online for sale. The success of our business also depends on customer orders being timely processed and delivered to meet promised delivery dates and satisfy our customers. The efficient flow of our merchandise requires that we have adequate capacity and uninterrupted service in our distribution facilities to support both our current level of operations. Upgrading our existing arrangement or transferring our operations to another third-party provider, if necessary, will require us to incur additional costs, which could be significant, and may require us to obtain additional financing. Our failure to provide adequate order fulfillment, secure additional distribution capacity when necessary or retain a suitable third-party logistics provider could increase our costs, which in turn could have a material adverse effect on our business, financial condition and results of operations. **À** In addition, if our current provider encounters difficulties associated with its distribution facilities or if they were to shut down or be unable to operate for any reason, including because of fire, natural disaster, power outage or other event, we could face inventory shortages, resulting in **“**out-of-stock**”** conditions on our website, and delays in shipments, resulting in significantly higher costs and longer lead times distributing our merchandise. **À** Our production costs may increase if we are required to make purchases using the Chinese Yuan instead of the U.S. dollar. **À** All our consumer electronic products are currently manufactured in China. During the nine-month transition period ended December 31, 2023, the Chinese local currency had no material effect on us as all of our purchases are denominated in U.S. currency. However, in the event our purchases are required to be made in Chinese local currency, the Yuan, we will be subject to the risks involved in foreign exchange rates. In the future the value of the Yuan may depend largely on the Chinese government’**™**s policies and China’**™**s domestic and international economic and political developments. As a result, our production costs may increase if we are required to make purchases using the Yuan instead of the U.S. dollar and the value of the Yuan increases over time. Any significant increase in the cost of manufacturing our products would have a material adverse effect on our business and results of operations. We sell our product to Canadian customers some of whom require us to invoice them in Canadian Dollars. We are subject to risks involved in the exchange rate between the Canadian and US dollar. However, the exchange rate has been stable during our nine-month transition period ended December 31, 2023, and the associated exchange rates did not have a material impact on our financial results. Should the exchange rate between the Canadian and US Dollar become more volatile and sales to Canadian customers increase, there could be a material adverse effect on our business. **À** Our profit margin may be decreased due to increased prices of raw materials, shipping costs and costs associated with production. **À** Fluctuation in the price of oil, electronic chip components and shipping costs have and will continue to affect us in connection with the sourcing and delivery of raw materials and services. These issues are common to all companies in the same type of business and if we are not able to negotiate lower costs, reduce other expenses, or pass on some or all of these price increases to our customers, our profit margin may be decreased. **À** **20** **À** If we are unable to compete in the karaoke products category, our revenues and net profitability will be reduced. **À** Our major competitors for karaoke machines and related products are Singstation[®], Singtrix[®], eKids[®], Bonaok, Karaoke USA[®], e, Ion[®] Audio, licensed property karaoke products and other consumer electronics companies. We believe that competition for karaoke machines is based primarily on price, product features, reputation, delivery times, and customer support. To the extent that we lower prices to attempt to enhance or retain market share, we may adversely impact our operating margins. Conversely, if we opt not to match competitor’**™**s price reductions we may lose market share, resulting in decreased volume and revenue. To the extent our leading competitors reduce prices on their karaoke machines, we must remain flexible to reduce our prices. If we are forced to reduce our prices, it will result in lower margins and reduced profitability. Because of intense competition in the karaoke industry in the United States during our fiscal year ended March 31, 2023, and the nine-month transition period ended December 31, 2023, we expect that the intense pricing pressure in the low end of the market will continue in the karaoke market in the United States in our fiscal year ending December 31, 2024. In addition, we must compete with all the other existing forms of entertainment including, but not limited to: motion pictures, video arcade games, home video games, theme parks, nightclubs, television, prerecorded tapes, CD’**™**s, and DVD’**™**s and streaming video. **À** Many of our competitors are larger and have greater financial and other resources than we do. **À** Our products compete and will compete with similar if not identical products produced by our competitors. These competitive products could be marketed by well-established, successful companies that possess greater financial, marketing, distribution personnel, and other resources than we do. Using said resources, these companies can implement extensive advertising and promotional campaigns, both generally and in response to specific marketing efforts by competitors. They can introduce new products to new markets more rapidly. In certain instances, competitors with greater financial resources may be able to enter a market in direct competition with us, offering attractive marketing tools to encourage the sale of products that compete with our products or present cost features that consumers may find attractive. **À** If we ship products that contain defects, the market acceptance of our products and our reputation will be harmed and our customers could seek to recover their damages from us. **À** Our products are complex, and despite extensive testing, may contain defects or undetected errors or failures that may become apparent only after our products have been shipped to our customers or after product features or new versions are released. Any such defect, error or failure could result in failure of market acceptance of our products or damage to our reputation or relations with our customers, resulting in substantial costs for us and our customers as well as the cancellation of orders, warranty costs and product returns. In addition, any defects, errors, misuse of our products or other potential problems within or out of our control that may arise from the use of our products could result in financial or other damages to our customers. Our customers could seek to have us pay for these losses. Although we maintain product liability insurance, it may not be adequate. **À** **Risks Related to our Logistics Business** **À** The transportation industry historically has experienced cyclical fluctuations in financial results due to economic recessions, downturns in business cycles of SemiCab’**™**s customers, interest rate fluctuations, currency fluctuations, and other economic factors beyond SemiCab’**™**s control. **À** **—** Decrease in freight volumes: A reduction in overall freight volumes in the marketplace may reduce opportunities for growth. The market may be impacted by supply chain disruptions or overall economic conditions. In addition, if a downturn in SemiCab’**™**s customers’**™** business cycles causes a reduction in the volumes of freight shipped by those customers, SemiCab’**™**s operating results could be adversely affected. During 2022 and 2023, SemiCab experienced a decline in volumes as shippers struggled with elevated inventory levels and consumer demand was negatively impacted by inflation and macroeconomic uncertainty. These volume declines have also driven declining freight rates. **À** **21** **À** **À** **—** Credit risk and working capital: Some of SemiCab’**™**s customers may face economic difficulties and may not be able to pay for services rendered by SemiCab, and some may go out of business. In addition, some customers may take longer to pay or become unable to pay, which may cause working capital needs to increase. **À** **—** Transportation provider failures: A significant number of SemiCab’**™**s contracted transportation providers may go out of business, which would result in SemiCab being unable to secure sufficient equipment or other transportation services to meet its commitments to its customers. **À** **—** Expense management: SemiCab may not be able to appropriately adjust its expenses to changing market demands. In periods of rapid change, it may be difficult to match its staffing levels to its business needs. Higher carrier prices may result in decreased adjusted gross profit margin and increases in working capital. Carriers can be expected to charge higher prices if market conditions warrant or to cover higher operating expenses. SemiCab’**™**s adjusted gross profits and income from operations may decrease if SemiCab is unable to increase its pricing to its customers. Increased demand for over the road transportation services and changes in regulations may reduce available capacity and increase motor carrier pricing. In the event market conditions change and its contracted rates are below market rates, SemiCab may be required to provide transportation services at a loss. As its volumes increase or SemiCab increases freight rates charged to its customers, the resulting increase in revenues may increase its working capital needs due to its business model, which generally has a higher length of days sales outstanding than days payables outstanding. Changing fuel costs and interruptions of fuel supplies may have an impact on its adjusted gross profit margin. In its truckload transportation business, fluctuating fuel prices may result in a decreased adjusted gross profit margin. While its different pricing arrangements with customers and contracted motor carriers make it very difficult to measure the precise impact, SemiCab believes fuel costs essentially act as a pass-through cost to its truckload business. **À** SemiCab’**™**s dependence on third parties to provide equipment and services may impact the delivery and quality of its transportation and logistics services. SemiCab depends on independent third parties to provide trucking services and to report certain events to them, including but not limited to, shipment status information and freight claims. These independent third parties may not fulfill their obligations to SemiCab, or SemiCab’**™**s relationship with these parties may change, which may prevent SemiCab from meeting its commitments to its customers. SemiCab’**™**s reliance on these third parties also could cause delays in reporting certain events, including recognizing claims. In addition, if SemiCab is unable to secure sufficient equipment or other transportation services from third parties to meet its commitments to its customers, its operating results could be materially and adversely affected, and its customers could switch to its competitors temporarily or permanently. **À** Many of these risks are beyond SemiCab’**™**s control, including: **À** **À** **—** equipment and driver shortages in the transportation industry, particularly among contracted motor carriers; **À** **—** changes in regulations impacting transportation; **À** **À** **—** disruption in the supply or cost of fuel; **À** **À** **—** the introduction of alternative means of transporting freight; and **À** **À** **—** unanticipated changes in freight markets. **À** SemiCab faces substantial industry competition. **À** Competition in the digital freight industry is intense and broad-based. SemiCab competes with traditional and non-traditional logistics companies, including transportation providers that own equipment, third-party freight brokers, technology matching services, internet freight brokers, carriers offering logistics services, and on-demand transportation service providers. In addition, customers can bring in-house some of the services SemiCab provides to them. Increased competition could reduce its market opportunity and create downward pressure on freight rates. Continued rate pressure may adversely affect SemiCab’**™**s adjusted gross profits and income from operations. In the event market conditions change and SemiCab’**™**s contracted rates are below market rates, it may be required to provide transportation services at a loss. **À** SemiCab earnings may be affected by seasonal changes or significant disruptions in the transportation industry. Results of operations for the industry generally show a seasonal pattern as customers reduce shipments during and after the winter holiday season. SemiCab believes this historical pattern has been the result of, or influenced by, numerous factors, including national holidays, weather patterns, consumer demand, economic conditions, and other

similar and subtle forces. Although seasonal changes in the transportation industry have not had a significant impact on its cash flow or results of operations, SemiCab expects this trend to continue, and it cannot guarantee it will not adversely impact SemiCab in the future. The transportation industry may also be significantly impacted by disruptions such as the availability of transportation equipment, as well as factors such as labor shortages, fuel prices, shifts in consumer demand toward more locally sourced products, and regulatory changes. These disruptions may impact the growth rates within the global logistics industry and SemiCabâ€™s ability to provide transportation services for its customers, each of which may adversely impact its results of operations and operating cash flows. Â 22 Â SemiCab relies on technology to operate its business. Â SemiCab has internally developed the majority of its operating systems and also relies on technology provided by third parties. Its continued success is dependent on its systems continuing to operate and to meet the changing needs of its customers and users. The continued automation of existing processes and usage of third-party technology and cloud network capacity will require adaptation and adjustments that may increase its exposure to cybersecurity risks and system availability reliance. SemiCab relies on its technology staff and third-party vendors to successfully implement changes to, and to maintain, its operating systems in an efficient manner. If SemiCab fails to maintain, protect, and enhance its operating systems, it may be at a competitive disadvantage and lose customers. Â As demonstrated by recent material and high-profile data security breaches, computer malware, viruses, computer hacking, and phishing attacks have become more prevalent, and may occur on SemiCabâ€™s and operating systems. SemiCab cannot guarantee future attacks will have little to no impact on its business. Furthermore, given the interconnected nature of the supply chain and its significant presence in the industry, it may be an attractive target for such attacks. The insurance coverage held by SemiCabâ€™s currently have in place may not apply to a particular loss or it may not be sufficient to cover all liabilities to which we may be subject. A loss for which SemiCab is not adequately insured could materially affect its financial results. Â Though it is difficult to determine what, if any, harm may directly result from any specific interruption or attack, a significant impact on the performance, reliability, security, and availability of SemiCabâ€™s operating systems and technical infrastructure to the satisfaction of its users may harm its reputation, impair its ability to retain existing customers or attract new customers, and expose it to legal claims and government action, each of which could have a material adverse impact on its financial condition, results of operations, and growth prospects. Â SemiCabâ€™s international operations subject it to operational, financial, and data privacy risks. Â SemiCab provides services within foreign countries on an increasing basis. Its business outside of the U.S. is subject to various risks, including: Â Â— difficulties in managing or overseeing foreign operations and agents; Â Â— limitations on the repatriation of funds because of foreign exchange controls; Â Â— foreign currency fluctuations; Â Â— different liability standards; Â Â— intellectual property laws of countries that do not protect its intellectual property rights, including but not limited to, its proprietary information systems, to the same extent as the laws of the U.S.; Â Â— issues related to non-compliance with laws, rules, and regulations in the countries in which it operates including the U.S. Foreign Corrupt Practices Act and similar regulations. Failure to comply could result in reputational harm, substantial penalties, and operational restrictions; and Â Â— global laws and regulations regarding the collection, use, processing, and transfer of personal information may impact its services by imposing restrictions on processing, increase legal claim liability, and increase regulatory scrutiny and fines. These requirements continue to evolve and vary by region and regime, which increases the risk of noncompliance and impacts operations, including additional expenses and resources necessary to manage compliant operations. Â The occurrence or consequences of any of these factors may restrict its ability to operate in the affected region and/or decrease the profitability of its operations in that region. Â Foreign currency fluctuations could result in currency exchange gains or losses or could affect the book value of its assets and liabilities. Furthermore, SemiCab may experience unanticipated changes to its income tax liabilities resulting from changes in geographical income mix and changing international tax legislation. If SemiCab does not correctly anticipate changes in international economic and political conditions, it may not be able to alter its business practices in time to avoid adverse effects. Â 23 Â SemiCabâ€™s ability to appropriately staff and retain employees is important to its business model. Â SemiCabâ€™s continued success depends upon its ability to attract and retain motivated logistics and technology professionals. In periods of rapid change, it may be more difficult to match its staffing level to its business needs. SemiCab cannot guarantee it will be able to continue to hire and retain a sufficient number of qualified personnel. In addition, macroeconomic factors impacting the labor market may result in higher costs to hire and retain qualified personnel. Because of its highly experienced employee base, its employees are attractive targets for new and existing competitors. Continued success depends in large part on its ability to develop successful employees into managers and architects. Â SemiCab uses, and may continue to expand its use of, machine learning and artificial intelligence (â€œAIâ€) technologies to deliver its services and operate its business. Â If SemiCab fails to successfully integrate AI into its platform and business processes, or if it fails to keep pace with rapidly evolving AI technological developments, including attracting and retaining talented AI developers and programmers and cybersecurity personnel, it may face a competitive disadvantage. At the same time, the use or offering of AI technologies may result in new or expanded risks and liabilities, including enhanced government or regulatory scrutiny, litigation, privacy and compliance issues, ethical concerns, confidentiality, reputational harm, and security risks. It is not possible to predict all of the risks related to the use of AI and changes in laws, rules, directives, and regulations governing the use of AI may adversely affect the ability to develop and use AI or subject SemiCab to legal liability. The cost of complying with laws and regulations governing AI could be significant and would increase operating expenses, which could adversely affect its business, financial condition, and results of operations. Further, market demand and acceptance of AI technologies are uncertain, there may be challenges to further incorporate AI into SemiCabâ€™s processes. Â SemiCabâ€™s business is dependent on a small number of customers. Â SemiCab derives a significant portion of its total revenues from a small number of customers. During 2023, SemiCabâ€™s top 5 customers based on total revenue comprised approximately 99 percent of its consolidated total revenues. Its largest customer comprised approximately 37 percent of its consolidated total revenues. The sudden loss of major customers could materially and adversely affect its operating results. Â SemiCab is subject to claims arising from its transportation operations. Â SemiCab uses the services of thousands of third-party transportation companies in connection with its transportation operations. From time to time, the drivers employed and engaged by the motor carriers with which SemiCab contracts with are involved in accidents, which may result in serious personal injuries. The resulting types and/or amounts of damages may be excluded by or exceed the amount of insurance coverage maintained by the contracted motor carrier. SemiCab contractually requires all motor carriers it works with to carry at least \$1,000,000 in automobile liability insurance. SemiCab also requires all contracted motor carriers to maintain workers compensation and other insurance coverage as required by law. Most contracted motor carriers have insurance exceeding these minimum requirements, as well as cargo insurance in varying policy amounts. Although these drivers are not employees of SemiCab and all of these drivers are employees, owner-operators, or independent contractors working for the contracted motor carriers, from time to time, claims may be asserted against SemiCab for its actions or for SemiCabâ€™s actions in retaining them. Claims against SemiCab may exceed the amount of its insurance coverage or may not be covered by insurance at all. A material increase in the frequency or severity of accidents, liability claims, workersâ€™ compensation claims, or unfavorable resolutions of claims could materially and adversely affect its operating results. In addition, significant increases in insurance costs or the inability to purchase insurance as a result of these claims could reduce its profitability. SemiCabâ€™s involvement in the transportation of certain goods, including but not limited to, hazardous materials, could also increase its exposure in the event one of its contracted motor carriers is involved in an accident resulting in injuries or contamination. Â In its customer contracts, SemiCab may agree to assume cargo liability up to a stated maximum. Although SemiCab is not legally liable for loss or damage to its customersâ€™ cargo, from time to time, claims may be asserted against SemiCab for cargo losses. SemiCab maintains a broad contingent cargo liability insurance policy to help protect it against catastrophic losses that may not be recovered from the responsible contracted carrier. SemiCab also carries various liability insurance policies, including automobile and general liability. Â 24 Â SemiCabâ€™s business depends upon compliance with numerous government regulations. Â SemiCabâ€™s operations may be regulated and licensed by various federal, state, and local transportation agencies in the U.S. and similar governmental agencies in foreign countries in which it operates. Â SemiCab is subject to licensing and regulation as a property freight broker and is licensed by the DOT to arrange for the transportation of property by motor vehicle. The DOT prescribes qualifications for acting in this capacity, including certain surety bonding requirements. SemiCab also has and maintains other licenses as required by law. SemiCabâ€™s failure to maintain required permits or licenses, or to comply with applicable regulations, could result in substantial fines or revocation of its operating permits and licenses. Â Legislative or regulatory changes can affect the economics of the transportation industry by requiring changes in operating practices or influencing the demand for, and the cost of providing, transportation services. SemiCab may experience an increase in operating costs, such as security costs, as a result of governmental regulations that have been or will be adopted in response to terrorist activities and potential terrorist activities. No assurances can be given that SemiCab will be able to pass these increased costs on to its customers in the form of rate increases or surcharges, and its operations and profitability may be materially and adversely affected as a result. Â Risks Related To Our Intellectual Property Â We primarily rely on trade secret protection and non-disclosure agreements to protect our proprietary information, which may not be effective. Â We currently rely on trade secret protection and non-disclosure agreements with our employees, consultants and third parties to protect our confidential and proprietary information. If we do not protect our intellectual property and other confidential information adequately, competitors may be able to use our proprietary technologies and information and thereby erode any competitive advantages they provide us with. Â We will be able to protect our proprietary rights from unauthorized use by third parties only to the extent these rights are effectively maintained as confidential. We expect to rely primarily on trade secret and contractual protections for our confidential and proprietary information and we have taken security measures we believe are appropriate to protect this information. These measures, however, may not provide adequate protection for our trade secrets, know-how or other confidential information. We seek to protect our proprietary information by, among other things, entering into confidentiality agreements with employees, consultants and other third parties. These confidentiality agreements may not sufficiently safeguard our trade secrets and other confidential information and may not provide adequate remedies in the event of unauthorized use or disclosure of this information. Enforcing a claim that a party illegally disclosed or misappropriated a trade secret or other proprietary information could be difficult, expensive, and time-consuming and the outcome could be unpredictable. In addition, trade secrets or other confidential information could otherwise become known or be independently developed by others in a manner that could prevent legal recourse by us. If any of our trade secrets or other confidential or proprietary information were disclosed or misappropriated or if any such information was independently developed by a competitor, our competitive position could be harmed, and our business could suffer. Â We may be forced to litigate to enforce or defend our intellectual property rights, or the intellectual property rights of our licensors. Â We may be forced to litigate to enforce or defend our intellectual property rights against infringement and unauthorised use by competitors. In so doing, we may place our intellectual property at risk of being invalidated, held unenforceable, or narrowed in scope. Further, an adverse result in any litigation or defense proceedings may place pending applications at risk of non-issuance. In addition, if any licensor fails to enforce or defend its intellectual property rights, this may adversely affect our ability to develop and commercialize our products that including licensing deals, as well as our ability to prevent competitors from making, using, and selling competing products. Any such litigation could be very costly and could distract our management from focusing on operating our business. The existence or outcome of any such litigation could harm our business, results of operations and financial condition. Â Furthermore, because of the substantial amount of discovery required in connection with intellectual property litigation, there is a risk that some of our confidential and proprietary information could be compromised by disclosure during this type of litigation. In addition, there could be public announcements of the results of hearings, motions or other interim proceedings or developments. If securities analysts or investors perceive these results to be negative, it could have a material adverse effect on the price of our common stock. Â 25 Â We may not be able to protect our intellectual property rights throughout the world. Â Filing, prosecuting, and defending intellectual property rights on our products throughout the world is prohibitively expensive. Competitors may use our technologies in jurisdictions where we have not obtained intellectual property rights to develop their own products and, further, may export otherwise infringing products to territories where we have intellectual property rights, but where enforcement is not as strong as that in the U.S. These products may compete with our products in jurisdictions where we do not have any issued or licensed patents and our patent claims or other intellectual property rights may not be effective or sufficient to prevent them from competing. Â Many companies have encountered significant problems in protecting and defending intellectual property rights in foreign jurisdictions. The legal systems of certain countries, particularly certain developing countries, do not favor the enforcement of patents and other intellectual property protection, which could make it difficult for us to stop the infringement of our patents or marketing of competing products in violation of our proprietary rights generally. Proceedings to enforce our patent rights in foreign jurisdictions could result in substantial cost and divert our efforts and attention from other aspects of our business. Â General Risk Factors Â Our information technology systems or data, or those of our service providers or customers or users could be subject to cyber-attacks or other security incidents, which could result in data breaches, intellectual property theft, claims, litigation, regulatory investigations, significant liability, reputational damage and other adverse consequences. Â The ever-evolving threat landscape makes data security and privacy a critical priority. Our technology team and third-party vendors have experience and expertise supporting mitigation of the potential cyber-attacks facing our organization and vulnerabilities facing our technology infrastructure and potential cyber-attacks. All employees have access to cybersecurity training. Â We maintain processes for key risk identification, mitigation efforts, and day-to-day management of risks, including cybersecurity risks. Â Although it is difficult to determine the potential impacts from a cyber-attack or other security incident, we may experience negative impacts such as reputational harm, inability to retain existing customers or attract new customers, exposure to legal claims and government action, among others. We cannot guarantee future attacks will have little to no impact on our business. In particular, given the interconnected nature of the supply chain and our significant presence in the industry, the Companyâ€™s subsidiary, SemiCab, believes it may be an attractive target for such attacks. The impact of a cyber-attack or other security incident may have a material adverse impact on our financial condition, results of operations, availability of our systems, and growth prospects, which makes cybersecurity risk management of critical importance. Â We primarily rely on technology provided by third parties, with the exception of SemiCab that has internally developed the majority of its line of business applications. We have processes in place to oversee and identify risks from cyber-attack threats associated with the use of third-party technology including third-party risk management, and process and partner intake risk assessments. These processes help mitigate the risks associated with utilizing external technology platforms and help prevent disruptions. Â While we have processes and programs in place to meet our global compliance obligations and work with our employees and teams across the globe to ensure security and data protection principles are integrated into the way we conduct our business, there can be no assurance that our operations may not be subject to successful breaches, employee malfeasance, or human or technological error which could result in, for example, unauthorized access to, disclosure, modification, misuse, loss, or destruction of company, customer, or other third party data or systems; theft of sensitive, regulated, or confidential data including personal information and intellectual property; the loss of access to critical data or systems through ransomware, destructive attacks or other means; and business delays, service or system disruptions or denials of service. Â 26 Â Our business, financial condition and results of operations may be materially adversely affected by any negative impact on the global economy and capital markets resulting from the conflict in Ukraine or any other geopolitical tensions. Â U.S. and global markets are experiencing volatility and disruption following the escalation of geopolitical tensions and the start of the military conflict between Russia and Ukraine. On February 24, 2022, a full-scale military invasion of Ukraine by Russian troops was reported. Although the length and impact of the ongoing military conflict is highly unpredictable, the conflict in Ukraine could lead to market disruptions, including significant volatility in credit and capital markets. Â Russiaâ€™s military interventions in Ukraine have led to sanctions and other penalties being levied by the U.S., European Union and other countries against Russia. Additional potential sanctions and penalties have also been proposed and/or threatened. Russian military actions and the resulting sanctions could adversely affect the global economy and financial markets. In addition, the invasion of Ukraine and the resulting sanctions imposed on Russia have resulted in increased volatility in the financial markets and the markets for certain commodities including oil, which may significantly impact the manufacturers that we rely on but is not expected to have any direct impact on us. Â Additionally, the conflict in the Middle East between Israel and the government of Hamas in Gaza has caused disruptions in shipping lanes in the Red Sea where some major cargo lines have opted to route their vessels away from the region which has increased the time required to reach their destinations as well as increased time for vessels to return to their port of origin with empty containers. Continued shipping line disruptions and delays may impact the availability and cost of shipping containers during peak shipping season. Â While we have not experienced any direct impact from the conflicts in the Ukraine and the Middle East, the extent and duration of the military action, sanctions and resulting market and shipping lane disruptions are impossible to predict but could be substantial and could adversely affect our operating results as they impact the global economy in the future. Â High inflation and unfavorable economic conditions could negatively affect our operations and results. Â Unfavorable global or regional economic conditions may be triggered by numerous developments beyond our control, including inflation, geopolitical events, health crises such as the

COVID-19 pandemic and other events that trigger economic volatility on a global or regional basis. Such types of unfavorable economic conditions could adversely affect our business and financial results. In particular, a significant deterioration in economic conditions, including economic slowdowns or recessions, increased unemployment levels, inflationary pressures or disruptions to credit and capital markets, could lead to decreased consumer confidence and consumer spending more generally, thus reducing consumer demand for our products. For example, in 2022 and 2023, the United States experienced a rapid increase in inflation levels of approximately 6.5% year-over-year in 2022 and approximately 4.0% year-over-year in 2023. Such heightened inflationary levels may negatively impact consumer disposable income and discretionary spending and, in turn, reduce consumer demand for our products and increase our costs. As we are exposed to the credit risk of our customers, who are experiencing financial difficulties, and if these customers are unable to pay us, our revenues and profitability will be reduced. As we sell products to retailers, including national chains, warehouse clubs, department stores, lifestyle merchants, specialty stores, and direct mail catalogs and showrooms. Deterioration in the financial condition of our customers could result in bad debt expense to us and have a material adverse effect on our revenues and future profitability. As we may have trouble hiring additional qualified personnel. As we expand our product development and marketing activities, we will need to hire additional personnel and could experience difficulties attracting and retaining qualified employees. Competition for qualified personnel could be intense due to the limited number of individuals who possess the skills and experience required by such an industry. We may not be able to afford, attract and retain quality personnel on favorable terms, or at all. In addition, to the extent we hire personnel from competitors, we may be subject to allegations that such personnel have been improperly solicited or that they have divulged proprietary or other confidential information, or that their former employers own their product or service ideas. Any of these difficulties could have a material adverse effect on our business, results of operations and financial condition. As the failure of our information technology systems could significantly disrupt the operation of our business. As like any other business, we rely on e-mail and other digital communications methods as part of our normal operations. As such, our internal computer systems and servers could fail or suffer security breaches, possibly resulting in a material disruption to our operations. The secure operation of our IT networks and systems as well as the secure processing and maintenance of information is critical to our operations and business strategy. Our ability to execute our business plan and to comply with regulatory requirements with respect to data control and data integrity depends, in part, on the continued and uninterrupted performance of our information technology systems, or IT systems. These systems are vulnerable to damage from a variety of sources, including telecommunications or network failures, malicious human acts and natural disasters. Moreover, despite network security and back-up measures, some of our servers are potentially vulnerable to physical or electronic break-ins, computer viruses and similar disruptive problems. Despite the precautionary measures we have taken to prevent unanticipated problems that could affect our IT systems, there are no assurances that electronic break-ins, computer viruses and similar disruptive problems, and/or sustained or repeated system failures or problems arising during the upgrade of any of our IT systems that interrupt our ability to generate and maintain data will not occur. The occurrence of any of the foregoing with respect to our IT systems could have a material adverse effect on our business, results of operations or financial condition. As we are subject to various claims and legal actions arising in the ordinary course of our business. As we are subject to various claims and legal actions arising in the ordinary course of our business. Any such litigation could be very costly and could distract our management from focusing on operating our business. The existence of any such litigation could harm our business, results of operations and financial condition. Results of actual and potential litigation are inherently uncertain. An unfavorable result in a legal proceeding could adversely affect our reputation, financial condition and operating results. As we are subject to the U.S. Foreign Corrupt Practices Act and other anti-corruption laws, as well as export control laws, customs laws, sanctions laws and other laws governing our anticipated operations. If we fail to comply with these laws, we could be subject to civil or criminal penalties, other remedial measures, and legal expenses, which could adversely affect our business, results of operations and financial condition. As our operations are subject to certain anti-corruption laws, including the U.S. Foreign Corrupt Practices Act (FCPA), and other anti-corruption laws that apply in countries where we do business. The FCPA and other anti-corruption laws generally prohibit us and our employees and intermediaries from bribing, being bribed or making other prohibited payments to government officials or other persons to obtain or retain business or gain some other business advantage. We and our commercial partners operate in several jurisdictions that pose a high risk of potential FCPA violations and we participate in collaborations and relationships with third parties whose actions could potentially subject us to liability under the FCPA or local anti-corruption laws. In addition, we cannot predict the nature, scope, or effect of future regulatory requirements to which our international operations might be subject or the manner in which existing laws might be administered or interpreted. As we are also subject to other laws and regulations governing our international operations, including regulations administered in the U.S. and in the EU, including applicable export control regulations, economic sanctions on countries and persons, customs requirements and currency exchange regulations (collectively, Trade Control Laws). As there can be no assurance that we are completely effective in ensuring our compliance with all applicable anticorruption laws, including the FCPA or other legal requirements, such as Trade Control Laws. Any investigation of potential violations of the FCPA, other anti-corruption laws or Trade Control Laws by the United States, the European Union or other authorities could have an adverse impact on our reputation, our business, results of operations and financial condition. Furthermore, should we be found not to be in compliance with the FCPA, other anti-corruption laws or Trade Control Laws, we may be subject to criminal and civil penalties, disgorgement and other sanctions and remedial measures, as well as the accompanying legal expenses, any of which could have a material adverse effect on our reputation and liquidity, as well as on our business, results of operations and financial condition. As our charter provides limitations of director liability and indemnification of directors and officers and employees. As our certificate of incorporation limits the liability of directors to the maximum extent permitted by Delaware law. Delaware law provides that directors of a corporation will not be personally liable for monetary damages for breach of their fiduciary duties as directors, except for liability for any: (i) breach of their duty of loyalty to us or our stockholders; (ii) act or omission not in good faith or that involves intentional misconduct or a knowing violation of law; (iii) unlawful payments of dividends or unlawful stock repurchases, or redemptions as provided in Section 174 of the Delaware General Corporation Law; or (iv) a transaction from which the directors derived an improper personal benefit. As these limitations of liability do not apply to liabilities arising under the federal or state securities laws and do not affect the availability of equitable remedies such as injunctive relief or rescission. As our bylaws provide that we will indemnify our directors, officers and employees to the fullest extent permitted by law. Our bylaws also provide that we are obligated to advance expenses incurred by a director or officer in advance of the final disposition of any action or proceeding. We believe that these provisions are necessary to attract and retain qualified persons as directors and officers. As the limitation of liability in our certificate of incorporation and bylaws may discourage stockholders from bringing a lawsuit against directors for breach of their fiduciary duties. They may also reduce the likelihood of derivative litigation against directors and officers, even though an action, if successful, might provide a benefit to us and our stockholders. Our results of operations and financial condition may be harmed to the extent we pay the costs of settlement and damage awards against directors and officers pursuant to these indemnification provisions. As if our accounting controls and procedures are circumvented or otherwise fail to achieve their intended purposes, our business could be seriously harmed. As we evaluate our disclosure controls and procedures as of the end of each fiscal quarter, and annually review and evaluate our internal control over financial reporting in order to comply with the Commission's rules relating to internal control over financial reporting adopted pursuant to the Sarbanes-Oxley Act of 2002. 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 or procedures may deteriorate. If we fail to maintain effective internal control over financial reporting or our management does not timely assess the adequacy of such internal control, we may be subject to regulatory sanctions, and our reputation may decline. As we have performed an evaluation under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, of the effectiveness of the design and operation of our disclosure controls and procedures as of the end of the most recent period covered by this report. Based on our evaluation, our chief executive officer and chief financial officer concluded that our disclosure controls and procedures were not effective at a reasonable assurance level due to the material weaknesses described below. As a material weakness is a deficiency, or a combination of deficiencies, within the meaning of Public Company Accounting Oversight Board (PCAOB) Audit Standard No. 5, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of our annual or interim financial statements will not be prevented or detected on a timely basis. Management has identified the following material weaknesses which has caused management to conclude that as of December 31, 2023, our internal control over financial reporting was not effective at a reasonable assurance level. As we do not have sufficient resources in our accounting function, which restricts our ability review material account reconciliations and certain material journal entries related to financial reporting, including fair value estimates, in a timely manner. In addition, there is no three-way match or other established control over occurrence of revenue that is precise enough to detect a material misstatement in revenue. Due to our size and nature, segregation of all conflicting duties including review of certain journal entries, reconciliations and three-way match of documents may not always be possible and may not be economically feasible. However, to the extent possible, the initiation of transactions, review and reconciliation of transactions and calculations should be performed by separate individuals and a more precise process regarding the three way match of documents needs to be established. As we are currently working to improve and simplify our internal processes and implement enhanced controls to address the material weaknesses in our internal control over financial reporting, document matching and to remedy the ineffectiveness of our disclosure controls and procedures. These material weaknesses will not be totally remediated until the applicable remediated controls are operating for a sufficient period of time and management has concluded, through testing, that these controls are operating effectively. As the requirements of being a public company may strain our resources, divert management's attention and affect our ability to attract and retain qualified board members. As we are a public company and subject to the reporting requirements of the Exchange Act, and the Sarbanes-Oxley Act of 2002. The Exchange Act requires, among other things, that we file annual, quarterly and current reports with respect to our business and financial condition. The Sarbanes-Oxley Act requires, among other things, that we maintain effective disclosure controls and procedures and internal controls for financial reporting. For example, Section 404 of the Sarbanes-Oxley Act requires that our management report on the effectiveness of our internal controls structure and procedures for financial reporting. Section 404 compliance may divert internal resources and will take a significant amount of time and effort to complete. If we fail to maintain compliance under Section 404, or if our internal control over financial reporting continues to not be effective as defined under Section 404, we could be subject to sanctions or investigations by the Nasdaq Stock Market, the SEC, or other regulatory authorities. Furthermore, investor perceptions of our company may suffer, and this could cause a decline in the market price of our common stock. Any failure of our internal controls could have a material adverse effect on our stated results of operations and harm our reputation. If we are unable to implement these changes effectively or efficiently, it could harm our operations, financial reporting or financial results and could result in an adverse opinion on internal controls from our independent auditors. We may need to hire a number of additional employees with public accounting and disclosure experience in order to meet our ongoing obligations as a public company, particularly if we become fully subject to Section 404 and its auditor attestation requirements, which will increase costs. Our management team and other personnel will need to devote a substantial amount of time to new compliance initiatives and to meeting the obligations that are associated with being a public company, which may divert attention from other business concerns, which could have a material adverse effect on our business, financial condition and results of operations. As a SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS As this prospectus contains forward-looking statements, As Forward-looking statements reflect the current view about future events. When used in this prospectus, the words "anticipate," "believe," "estimate," "expect," "future," "intend," "plan" or the negative of these terms and similar expressions, as they relate to us or our management, identify forward-looking statements. Such statements, include, but are not limited to, statements contained in this prospectus relating to our business strategy, our future operating results and liquidity and capital resources outlook. Forward-looking statements are based on our current expectations and assumptions regarding our business, the economy and other future conditions. Because forward-looking statements relate to the future, they are subject to inherent uncertainties, risks and changes in circumstances that are difficult to predict. Our actual results may differ materially from those contemplated by the forward-looking statements. They are neither statements of historical fact nor guarantees of assurance of future performance. We caution you therefore against relying on any of these forward-looking statements. Important factors that could cause actual results to differ materially from those in the forward-looking statements include, without limitation: As our ability to raise sufficient capital from this offering; As our ability to attract and retain management; As our growth strategies; As anticipated trends in our business; As our future results of operations; As our ability to incorporate new and changing technologies As our willingness to develop technological innovation; As our liquidity and ability to finance our development activities; As the impact from ownership if we are a controlled company; As the impact of inflation and other pricing pressures; As the impact of government regulation; As planned capital expenditures (including the amount and nature thereof); As our financial position, business strategy and other plans and objectives for future operations; As competition; As the ability of our management team to execute its plans and meet our goals; As general economic conditions, whether internationally, nationally or in the regional and local market areas in which we are doing business, that may be less favorable than expected; and As other economic, competitive, governmental (including new tariffs), legislative, regulatory, geopolitical and technological factors that may negatively impact our business, operations and pricing. As other factors (including the risks contained in the section of this prospectus entitled "Risk Factors") relating to our industry, our operations and results of operations and the securities being offered hereby. As should one or more of these risks or uncertainties materialize, or should the underlying assumptions prove incorrect, actual results may differ significantly from those anticipated, believed, estimated, expected, intended or planned. As Factors or events that could cause our actual results to differ may emerge from time to time, and it is not possible for us to predict all of them. We cannot guarantee future results, levels of activity, performance or achievements. Except as required by applicable law, including the securities laws of the United States, we do not intend to update any of the forward-looking statements to conform these statements to actual results. As USE OF PROCEEDS As we estimate that the net proceeds to us from this offering will be \$[A] million after deducting placement agent fees and other estimated offering expenses payable by us for this offering assuming that we sell 100% of the securities offered in this offering (or approximately \$[A] million, \$[A] million and \$[A] million if we sell 75%, 50% and 25% of the securities offered in this offering, respectively). As we intend to use the net proceeds from this offering for working capital and other general corporate purposes. As Investors must rely on the judgment of our management, who will have broad discretion regarding the application of the proceeds of this offering. The amounts and timing of our actual expenditures will depend upon numerous factors, including market conditions, cash generated by our operations (if any), business developments and the rate of our growth. We may find it necessary or advisable to use portions of the proceeds of this offering for other purposes. Pending these uses, we intend to invest the net proceeds of this offering in a money market or other interest-bearing account. As MARKET FOR COMMON EQUITY AND RELATED STOCKHOLDER MATTERS As Our common stock is listed on The Nasdaq Capital Market under the symbol "RIME." As As of November 5, 2024, 14,215,176 shares of our common stock were issued and outstanding and were held by 38 stockholders of record. As We also have outstanding: As 70,252 shares of common stock issuable upon the exercise of outstanding stock options with a weighted-average exercise price of \$8.07 per share; As 63,003 shares of common stock reserved for future issuance under our 2022 Equity Incentive Plan; and As 902,113 shares of common stock issuable upon exercise of warrants to purchase common stock with a weighted-average exercise price of \$3.20 per share. As DIVIDEND POLICY As We have not declared any cash dividends since inception and we do not anticipate paying any dividends in the foreseeable future. Instead, we anticipate that all of our earnings will be used to provide working capital, to support our operations, and to finance the growth and development of our business. The payment of dividends is within the discretion of the Board and will depend on our earnings, capital requirements, financial condition, prospects, applicable Delaware law, which provides that dividends are only payable out of surplus or current net profits, and other factors our Board might deem relevant. There are no restrictions that currently limit our ability to pay dividends on our common stock other than those generally imposed by applicable state law. As CAPITALIZATION As The following table sets forth our consolidated cash and capitalization, as of June 30, 2024. Such information is set forth on the following basis: As on an actual basis; As on a pro forma basis giving effect to the issuance of 7,797,115 shares of common stock prior to the date of this prospectus; and As on a pro forma as adjusted basis giving effect to the sale of [A] shares of common stock by us in this public offering (assuming no sale of any Pre-Funded Warrants and none of the Warrants issued in this offering are exercised and 100% of the securities offered in this offering are sold) at an assumed public offering price of \$[A] per share, which was the last reported sale price of our common stock on The Nasdaq Capital Market on [A], 202

[illegible]

experienced a decrease in net sales to four of our five major customers in the Transition Period in 2023 as compared to the same period in 2022 (unaudited). The decrease in net sales was largely due to deteriorating overall retail demand from the big box retailers in general. The two largest single declines in sales by customer were Amazon and Samâ€™s Club. Samâ€™s Club elected to reduce the number of products it carried during the Christmas retail season, whereas Amazon experienced across the board decreases in all product lines. Among the Company’s top 5 accounts, only Costco experienced significant growth, which was primarily attributable to approximately \$3,000,000 in new business from the expansion of the customer relationship to include Costco Canada. A Co-op promotion incentives for the Transition Period in 2023 were approximately \$2,600,000 or 8.9% of net sales, as compared to approximately \$2,200,000(unaudited), or 6.1% of net sales, for the same period in 2022. A Gross Profit A Gross profit for the nine months ended December 31, 2023, was approximately \$6,190,000, or 21.2% of net sales, compared to approximately \$8,435,000 (unaudited), or 23.5% of sales for the same period in 2022, representing a decrease of approximately \$2,245,000, or 26.6%. The overall decrease in net sales accounted for approximately \$1,600,000 of the decrease in gross profit. The remaining decrease in gross profit was primarily attributable to a non-cash inventory impairment charge to cost of sales of approximately \$1,800,000 recorded during the nine months ended December 31, 20203 as compared to approximately \$400,000 during the nine-months ended December 31, 2022. This decrease was offset by an increase in higher margin sales of newer streaming technology karaoke machines as percentage of total sales. A 37 A Selling Expenses A Selling expenses were approximately \$3,717,000 during the Transition Period 2023 as compared to \$2,630,000 (unaudited) during the same period in the prior year. Selling expenses increased \$1,087,000, or 41%. This increase was largely due to an approximate \$900,000 increase in marketing expenses incurred for traditional retail advertising, online marketing to support the company’s Amazon retail presence, and various consulting services provided specifically to support marketing efforts. These marketing expenses also included a \$200,000 marketing expense related to a one-time joint marketing campaign with our former Affiliate to expand awareness in the automotive enthusiast retail segment. The remaining increase was primarily due to outbound freight cost increases. A General and Administrative Expenses A General and administrative expenses increased to approximately \$8,616,000 during the nine-month period ended December 31, 2023, compared to approximately \$7,356,000 (unaudited) during the same period in 2022, an increase of approximately \$1,260,000 (17.7%). The increase was largely due to the Company launching its hospitality business, with the objective of building a proof-of-concept pilot location in New York City. The Company spent approximately \$870,000 on the hospitality venture during the Transition Period. A The remaining \$390,000 in costs increases were primarily due to approximately \$250,000 in one-time costs for the closure of the Company’s logistics center in Ontario, CA in August 2023. The second contributing factor for cost increase was due to higher audit expenses in the amount of approximately \$177,000 for additional accounting services required by the Company’s former controlling owner. A Other Income (Expenses) A Other expenses decreased to approximately \$255,000 for the nine-month Transition Period ended December 31, 2023, as compared to expenses in the amount of approximately \$574,000 (unaudited) for the same period in 2022. The reduction in expenses was largely due to a reduction in one-time expenses incurred. Excluding non-recurring expenses, interest expense, which was the primary contributing factor in both periods, decreased from approximately \$439,000 in the nine-month period ended December 31, 2022 (unaudited), to \$299,000 for the Transition Period in 2023. A Income Tax Provision A For the nine months ended December 31, 2023, there was no income tax benefit or provision resulting in effective tax rate of 0%. For the nine months ended December 31, 2022, we recorded an income tax benefit of approximately \$472,000 (unaudited) based on the Company’s estimated full-year effective tax rate of approximately 24%. A Results of Operations for the Year Ended March 31, 2023, Compared With the Year Ended March 31, 2022 A Net Sales A Net sales for the year ended March 31, 2023 (â€Fiscal 2023â€) were approximately \$39,299,000. This represents a decrease of approximately \$8,213,000 from the approximately \$47,512,000 in the fiscal year ended March 31, 2022 (â€Fiscal 2022â€). We experienced a decrease in net sales to four of our five major customers in Fiscal 2023 compared to Fiscal 2022. The decrease in net sales was largely due to two main factors: (1) our major customers began the holiday season with excess inventory that was held over from the previous year due to late delivery of shipments caused by significant supply chain issues experienced globally during the calendar year 2022; and (2) the news of economic recession, inflation, and interest rate hikes dampened customers’ expectations for the holiday season, which resulted in our customers taking a very risk-adverse approach to buying and carrying inventory for the 2022 holiday season. A Co-op promotion incentives for the fiscal year ended March 31, 2023, increased to approximately \$2,300,000, or 6.0% of net sales, as compared to approximately \$1,700,000, or 3.6% of net sales, for the fiscal year ended March 31, 2022. A 38 A Gross Profit A Gross profit for Fiscal 2023 was approximately \$9,208,000, or 23.4% of total revenues, compared to approximately \$10,815,000, or 22.8% of sales for Fiscal 2022, a decrease of approximately \$1,606,000. The decrease in net sales accounted for approximately \$1,900,000 of the decrease, offset by an increase in gross profit margin of approximately \$300,000. A Gross profit margin for Fiscal 2023 was 23.4%, compared to 22.8% for Fiscal 2022, an increase of 0.6%. There were increases in gross margin of approximately \$1,700,000, or 5.1%, primarily due to increased pricing and lower landed product costs from significantly decreased costs of shipping containers compared to the previous year. These increases in gross profit margin were offset by co-op promotion incentives that accounted for approximately \$600,000, or 2.3%, of the gross margin decrease and an increase in inventory reserves contributing to approximately \$800,000, or 2.2% of the gross margin decrease. A Selling Expenses A During the fiscal year ended March 31, 2023, selling expenses decreased to approximately \$3,442,000 compared to approximately \$3,588,000 during the fiscal year ended March 31, 2022. This represents an increase in selling expenses of approximately \$146,000. The decrease in selling expenses was primarily due to the decrease in variable expenses associated with the decrease in sales. A General and Administrative Expenses A General and administrative expenses increased to approximately \$9,465,000 during the fiscal year ended March 31, 2023, compared to approximately \$7,157,000 during the fiscal year ended March 31, 2022, an increase of approximately \$2,308,000. There was an increase in legal, professional, investor relations and stock transfer costs of approximately \$900,000 primarily related to the Nasdaq up-listing, change in control issues, regulatory filings, Delaware franchise fees and arbitration settlement. In the amount of \$30,000. There was an increase in compensation of approximately \$500,000, primarily due to compensation for new members of the board of directors, and officers’ and employees’ incentive compensation, new hires as well as merit increases. There was a compensation expense of \$400,000 related to a change of control and employment continuation agreement with the Chief Financial Officer. There was an increase in travel expenses of approximately \$300,000, which includes participation in trade shows which we had not attended since the beginning of COVID-19. There were inflationary expenses increases of approximately \$100,000 in our California warehouse operations with the remaining increase due to other expenses that have increased due to inflation. A Other Income (Expenses) A Other income, net decreased by approximately \$129,000, to approximately \$91,000 for the fiscal year ended March 31, 2023, compared to approximately \$218,000 for the fiscal year ended March 31, 2022. During the fiscal year ended March 31, 2023, there was a refund of approximately \$700,000, net of expenses, from the Employee Retention Credit Program. This increase in other income was offset by fees of approximately \$200,000 for exiting the intercreditor revolving credit facility with Crestmark Bank (â€Crestmarkâ€) and Iron Horse Credit (â€IHCâ€) (See Note 6 - Financing) that was recorded as a loss from extinguishment of debt and interest expense of approximately \$400,000. During the fiscal year ended March 31, 2022, there was a one-time gain from the forgiveness of the Payroll Protection Plan loan of approximately \$400,000 and a gain from the settlement of accounts payable with one of our factories of \$300,000 for a previous year’s damaged goods incident. These increases in other income were offset by interest expense of approximately \$500,000 during the fiscal year ended March 31, 2022. A Income Tax Provision A Management judgment is required in developing our provision for income taxes, including the determination of foreign tax liabilities, deferred tax assets and liabilities and valuation allowances that are against deferred tax assets. Management evaluates its ability to realize its deferred tax assets on a quarterly basis and adjusts its valuation allowance when it believes that it is not likely to be realized. As of March 31, 2023, management determined that a full valuation allowance was required. On March 31, 2023 and 2022, we had net deferred tax assets of approximately \$0 and \$900,000, respectively. The deferred tax assets on March 31, 2023 and 2022 were net of a valuation allowance of approximately \$2,000,000 and approximately \$100,000, respectively. A 39 A In Fiscal 2023, we recognized an income tax provision of approximately \$1,000,000, compared to an income tax provision of approximately \$100,000 in Fiscal 2022. Our effective tax rate for the fiscal year ended March 31, 2023 was approximately 28.6% as compared to 19.9% for Fiscal 2022. A We operate within multiple taxing jurisdictions and are subject to audit in those jurisdictions. Because of the complex issues involved, any claims can require an extended period to resolve. In management’s opinion, adequate provisions for income taxes have been made. A Liquidity and Capital Resources A For the Three and Six Months ended June 30, 2024 and 2023 A The Company incurred a net loss of approximately \$8,486,000 for the six-month period ended June 30, 2024, and has a history of recurring losses. A On June 30, 2024, we had cash on hand of approximately \$1,245,000 as compared to approximately \$6,703,000 on December 31, 2023. The decrease in cash on hand of approximately \$5,458,000 from December 31, 2023, was primarily due to approximately \$5,410,000 used in operations of which approximately \$4,711,000 was used to seasonally pay down accounts payable and accrued expenses. There were seasonal reductions in customer deposits and refunds to customers of approximately \$1,221,000 and a reduction of approximately \$1,217,000 in reserves for sales returns as customers seasonally returned defective and overstock goods from the past holiday season during the six months ended June 30, 2024. These uses of cash for operating activities were offset by a seasonal reduction of approximately \$5,000,000 in accounts receivable of which a significant amount of the reduction was offset by customers netting credit amounts due to them from returns and co-op incentive programs against open invoices. As of June 30, 2024, our working capital was approximately \$2,688,000. A On June 30, 2023, we had cash on hand of approximately \$1,890,000 as compared to \$2,795,000 as of December 31, 2022. The decrease in cash on hand of approximately \$905,000 was primarily due to approximately \$614,000 used in operating activities primarily due to off-peak seasonal settlement of accounts receivable offset by seasonal increases in accounts payable, accrued expenses related to seasonal accruals for estimated returned goods, co-op incentive program expenses and customer refunds, approximately \$137,000 used investing activities for the purchase of molds and tooling and approximately \$154,000 used in financing activities. While the Company received proceeds from the exercise of common stock warrants and issuance of common stock (net of offering costs) of approximately \$1,640,000, this increase in financing activities was offset by repayment of revolving credit lines of credit and other debt of approximately \$1,794,000 during the six months ended June 30, 2024. A Based on cash flow projections from operating and financing activities and the existing balance of cash, management is of the opinion that the Company has insufficient funds to sustain operations for at least one year after the date of this report, and it may not be able to meet its payment obligations from operations and related commitments, if the Company is not able to obtain outside financing to allow the Company to continue as a going concern. Based on these factors, the Company has substantial doubt that it will continue as a going concern for the twelve months following the issuance date of the financial statements included elsewhere in this report. A The Company’s plan to alleviate the going concern issue is to increase revenue while controlling operating costs and expenses and obtaining funds from outside sources of financing to generate positive financing cash flows. While management is optimistic about its ability to raise funds to fund operations for at least one year after the date of this report, there can be no assurance that any such measures will be successful. A The Company’s ability to raise additional funds will depend, in part, on the success of our product development activities, and other events or conditions that may affect the share value or prospects, as well as factors related to financial, economic and market conditions, many of which are beyond our control. There can be no assurances that sufficient funds will be available to us when required or on acceptable terms, if at all. Accordingly, management has concluded that these plans do not alleviate substantial doubt about the Company’s ability to continue as a going concern. Our failure to achieve or maintain profitability could negatively impact the value of our common stock. A On September 25, 2024, the Company entered into a Settlement Agreement for a full release and dismissal of the complaint filed by OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the Landlordâ€) for breach of lease, within 5 business days of the Company’s payment of \$250,000. The Company made full payment on October 25, 2024 and the Landlord filed a discontinuance with prejudice on October 29, 2024. A On October 17, 2024, the Company terminated their \$2 million revolving line of credit with Oxford Commercial Finance. As of the date of termination, the Company had no outstanding amounts owed to Oxford and paid a termination fee of \$40,000. A On October 22, 2024, the Company entered into a Securities Purchase Agreement (the SPAâ€) with the Selling Stockholders pursuant to which we sold, in a private placement (the Private Placementâ€), secured notes with an aggregate principal amount of \$2,352,941 (the Notesâ€), and received proceeds before expenses of \$2,000,000. As consideration for entering into the SPA, we issued a total of 2,299,998 shares of common stock of the Company to the Selling Stockholders on October 24, 2024. The Selling Stockholders’ resale of these shares is being registered on the registration statement of which this prospectus forms a part. A 40 A For the Nine-Month Transition Period ended December 31, 2023 and our Fiscal Years ended March 31, 2023 and 2022 A On December 31, 2023, we had cash on hand of approximately \$6,703,000. The increase of cash on hand of approximately \$3,808,000 from December 31, 2022, was primarily due to approximately \$3,500,000 provided by financing activities related to the sale of common stock from an ATM offering and private placement. As of December 31, 2023, our working capital was approximately \$6,998,000. A On March 31, 2023 we had cash on hand of approximately \$2,895,000 as compared to \$2,290,000 as of March 31, 2022. The increase of cash on hand of approximately \$605,000 was primarily due to approximately \$1,178,000 million provided by financing activities and offset by approximately \$573,000 in net cash used in operating and investing activities. As of March 31, 2023, our working capital was approximately \$9,074,000. A Cash provided from operating activities in the nine-month Transition Period in 2023 was approximately \$411,000 compared to cash used in operating activities of approximately \$2,264,000 (unaudited) during the nine months ended December 31, 2022. There was a seasonal decrease in accounts receivable of approximately \$5,300,000, and a decrease in inventory of approximately \$900,000 due to the sale of excess inventory from the prior year. This was offset by an increase in accounts payable of approximately \$5,800,000 primarily due to an increase in amounts due to factories as the Company worked with factories to extend payment terms. A Cash used in operating activities in Fiscal 2023 was approximately \$330,000. There was a decrease in inventory of approximately \$4,000,000. There was an increase in accounts receivable of approximately \$700,000 due to later than usual shipments due to global logistics issues. These increases in cash provided by operations were offset by a decrease in accounts payable of approximately \$3,500,000 as the Company was able to in part sell excess inventory on hand during the 2022 holiday retail season. A Cash used in investing activities for the nine-month Transition Period ended December 31, 2023, was approximately \$14,000, as compared to approximately \$149,000 (unaudited) for the same period in 2022. The Company invested approximately \$68,000 and \$149,000 (unaudited) during the nine months ended December 31, 2023, and 2022, respectively, primarily for the purchase of molds and tooling for new karaoke models. The Company disposed of approximately \$54,000 of property and equipment upon closing of the California logistics operation during the nine months ended December 31, 2023. A Cash used in investing activities for Fiscal 2023 and Fiscal 2022 was approximately \$244,000 and \$118,000, respectively, primarily for the purchase of molds and tooling for new karaoke models. A Net cash provided by financing activities during the Transition period ended December 31, 2023, was \$3,411,000, of which \$3,500,000 was sourced through common stock offerings. This was partly offset by a reduction in debt of approximately \$100,000. Net cash flows provided by financing for the nine months ended December 31, 2022, was approximately \$2,917,000 (unaudited), of which approximately \$4,500,000 was sourced through common stock offerings and other equity linked investment proceeds. This was partly offset by a reduction in debt of approximately \$1,600,000. A Net cash provided by financing activities for Fiscal 2023 was approximately \$1,178,000, compared to cash provided by financing activities of approximately \$4,023,000 for Fiscal 2022. In May 2022, we received net proceeds of approximately \$3,400,000 from the public offering we executed in conjunction with our up listing to Nasdaq. In addition, during Fiscal 2023, we received proceeds of approximately \$1,200,000 from the exercise of pre-funded and common stock warrants. All proceeds were used for working capital. In October 2022, we exited our financing facility with Crestmark and IHC and entered into a new financing arrangement with Fifth Third Bank. We incurred an exit fee of approximately \$200,000 for early termination of the financing facility with Crestmark and IHC. We used net proceeds of approximately \$3,100,000 from the new financing agreement to pay the subordinated debt to a former related party of approximately \$300,000, closing costs of approximately \$300,000, with the remaining \$2,500,000 used to settle amounts due on the prior financing with IHC. A 41 A Net cash provided by financing activities for Fiscal 2022 was approximately \$4,023,000. We received loan proceeds from our inventory line of credit of approximately \$2,400,000. In August 2021, we received net proceeds of approximately \$1,800,000 from the execution of the securities purchase agreement and Redemption Agreement as discussed below. These financing activities were offset by a payment of approximately \$200,000 on the subordinated related party debt, with the remaining offset primarily due to payments made on scheduled installments on installment notes and finance leases. A During the next twelve-month period, we plan on financing our working capital needs primarily from: A 1) Credit Facilities -The Company has recently closed a \$2,000,000 senior secured bank line of credit with Oxford Bank (â€Oxford Facilityâ€). Availability under this credit facility is governed by a formula that determines eligible current accounts receivable, and then provides for an advance rate not to exceed 75% of the eligible amount. There are no borrowings from the Oxford Facility as of the date of this report. A 2) Raise additional cash through new common stock offerings and/or additional debt from financing arrangements. A The Company incurred net losses of approximately \$6,398,000 for the nine-month transition period ended December 31, 2023. As of December 31, 2023, the

Company’s cash balance was approximately \$6,703,000. Based on cash flow projections from operating and financing activities and the existing balance of cash, management is of the opinion that the Company has insufficient funds to sustain operations for at least one year after the date of this report, and it may not be able to meet its payment obligations from operations and related commitments, if the Company is not able to obtain outside financing to allow the Company to continue as a going concern. Based on these factors, the Company has substantial doubt that it will continue as a going concern for the twelve months following the issuance date of the financial statements included elsewhere in this report. The Company’s plan to alleviate the going concern issue is to increase revenue while controlling operating costs and expenses and obtaining funds from outside sources of financing to generate positive financing cash flows. While management is optimistic about its ability to raise funds to fund operations for at least one year after the date of this report, there can be no assurance that any such measures will be successful. The Company’s ability to raise additional funds will depend, in part, on the success of our product development activities, and other events or conditions that may affect the share value or prospects, as well as factors related to financial, economic and market conditions, many of which are beyond our control. There can be no assurances that sufficient funds will be available to us when required or on acceptable terms, if at all. Accordingly, management has concluded that these plans do not alleviate substantial doubt about the Company’s ability to continue as a going concern. Our failure to achieve or maintain profitability could negatively impact the value of our common stock. A Seasonal and Quarterly Results A Historically, our operations have been seasonal, with the highest net sales occurring in the quarters ended September 30 and December 31 (reflecting increased orders for equipment and music merchandise during the Christmas selling months) Sales in these two quarters, combined, accounted for approximately 91% and 62% of net sales in the nine-month transition period ended December 31, 2023, and our fiscal year ended March 31, 2023, respectively. A Our results of operations may also fluctuate from quarter to quarter because of the number and timing of orders placed and shipped to customers. We may experience quarter to quarter fluctuations in product landed cost as the cost of shipping containers, drayage port delay charges and other logistics related costs increase as peak shipping season arrives. The fulfillment of orders can therefore significantly affect the results of operations on a quarter-to-quarter basis. A During 2022 and 2023, the United States experienced a rapid increase in inflation levels of approximately 6.5% year-over year in 2022 and approximately 4.0% year-over-year in 2023. Such heightened inflationary levels may negatively impact consumer disposable income and discretionary spending and, in turn, reduce consumer demand for our products and increase our costs and could significantly affect results of operations on a quarter-to-quarter basis. A 42 A Critical Accounting Estimates A Our interim financial statements were prepared in accordance with United States generally accepted accounting principles, which require management to make subjective decisions, assessments and estimates about the effect of matters that are inherently uncertain. As the number of variables and assumptions affecting the judgement increases such judgements become even more subjective. While management believes that its assumptions are reasonable and appropriate, actual results may be materially different than estimated. The critical accounting estimates and assumptions have not materially changed from those identified in our Transition Report for the period ended December 31, 2023. A BUSINESS A Our operations include our wholly owned subsidiaries, SMC Logistics, Inc., a California corporation (aSMCLaE), SMC-Music, Inc., a Florida corporation (aSMCMaE), SMC (HK) Limited, a Hong Kong company (aSMHâE), The Singing Machine Company, Inc., a Delaware corporation (aEoSinging MachineaE), MICS Hospitality Holdings, Inc., a Delaware corporation (aEOMICSHospitalityaE), MICS Hospitality Management, LLC, a Delaware limited liability company (aEOMICSHospitality ManagementaE), MICS Nomad, LLC, a Delaware limited liability company (aEOMICSNyâE) and SemiCab Holdings, LLC, a Nevada limited liability company (aEoSemiCabâE). A Overview A Algorithm Holdings, Inc. is an AI technology and consumer electronics holding company with two primary business units â SemiCab and Singing Machine. SemiCab is an AI enabled global software logistics business operated through our subsidiary SemiCab Holdings. Singing Machine is a worldwide leader in the home karaoke consumer products market that designs and distributes karaoke products globally to retailers and ecommerce partners. A Consumer Electronics A We engage in the development, marketing, and sale of consumer karaoke audio equipment, accessories, and musical recordings. We believe we are a leading global karaoke and music entertainment company that specializes in the design and production of quality karaoke and music enabled consumer products for adults and children. Our products are among the most widely available karaoke products in the world. Our mission is to âcreate joy through music.â To deliver on this mission, we are focused on the following multi-prong approach: A â In the short-term, improve profitability by optimizing operations and continue to expand gross margins; and A â In the mid-to-long-term, continue to expand into new verticals including automotive and connected-TV devices and grow our global distribution for our consumer karaoke products. A AI Logistics A SemiCab is a cloud-based Collaborative Transportation Platform built to achieve the scalability required to predict and optimize millions of loads and hundreds of thousands of trucks. To orchestrate collaboration across manufacturers, retailers, distributors, and their carriers, SemiCab uses real-time data from API-based load tendering and pre-built integrations with TMS and ELD partners. To build fully loaded round trips, SemiCab uses AI/ML techniques and advanced predictive optimization models. On the SemiCab platform, shippers pay less and carriers make more while not having to change a thing. A Since 2020, SemiCab has enabled major retailers, brands and transportation providers to address their transportation needs globally. SemiCab’s Orchestrated Collaboration,a AI model has proven to increase transportation capacity, improve asset utilization, reduce empty miles, lower logistics costs, and provide visibility into the entire transportation network. Models show the technology has the capability of saving shippers tens of billions of dollars annually through optimization. Further, SemiCab’s technology also has the potential to play a key role in the improved sustainability model globally. Based on its proven ability to improve truck utilization rates from 65% to over 90%, this results in a dramatic reduction in the carbon footprint of the industry. The optimization of existing truck utilization can add approximately 30% more trucking capacity without adding more trucks, drivers or driven miles which addresses common problems plaguing the industry like severe driver shortage and road congestion. Trucking optimization could also eliminate approximately 25% of CO2 emissions attributable to road freight. A 43 A Change in Fiscal Year A During 2023, our Board of Directors approved a change in our fiscal year end from March 31 to December 31. A Name and Symbol Change A Effective September 5, 2024, our Certificate of Incorporation was amended to effect a change in the name of the Company from aEoSinging Machine Company, Inc.â to aEAlgorithm Holdings, Inc.â In addition, effective September 8, 2024, the Company’s ticker symbol was changed from aEOMICSâ to aEORIME.â A Recent Events and Developments A Oxford Credit Facility A On March 28, 2024, the Company and Oxford Commercial Finance, a Michigan banking corporation, (referred to as aEaOxfordaE) entered into a Loan Agreement (the aEaLoan Agreementâ) and related Revolving Credit Note (the aEaNoteaE) for a \$2 million revolving line of credit (the aEaOxford Line of CreditaE). On October 17, 2024, the Company terminated the Loan Agreement and the Note. As of the date of termination, the Company had no outstanding amounts owed to Oxford and paid a termination fee of \$40,000. A ATM Offering June 2024 A On June 26, 2024, the Company entered into an At-The-Market Issuance Sales Agreement (the aEaSales Agreementâ) with Ascendant Capital markets, LLC, as sales agent (the aEaAgentâ), pursuant to which the Company could offer and sell, from time to time, through the Agent (the aEaATM Offeringâ), up to approximately \$1,100,000 in shares of the Company’s common stock. On July 8, 2024, the Company entered into the First Amendment to the Sales Agreement (the aEaAmendmentâE) to increase the number of shares to be sold in the ATM Offering to \$2,020,000. On August 9, 2024, the Company entered into the Second Amendment to the Sales Agreement (the aEaAmendmentâE) to increase the number of shares to be sold in the ATM Offering to \$3,100,000. Pursuant to the agreement, the Agent was paid \$30,000 in fees to cover legal and administrative expenses and will receive an amount equal to 3% of the gross proceeds from each sale of the Company’s share of common stock. A Through the date of this prospectus, the Company has sold 3,835,500 shares of common stock under the Sales Agreement and received net proceeds of approximately \$2,975,615 after payment of brokerage commissions and administrative fees to the agent of approximately \$123,045. A Asset Purchase A On June 11, 2024, the Company and its wholly owned subsidiary SemiCab Holdings, LLC, a Nevada limited liability company (aEoSemiCab LLCâE and collectively with the Company, the aEaBuyerâE), SemiCab, Inc., a Delaware corporation (aEoSemiCabâE or the aEaSelleraE), Ajesh Kapoor and Vivek Sehgal entered into an asset purchase agreement (the aEaAsset Purchase AgreementâE) pursuant to which the Seller agreed to sell and assign to the Company, and the Company agreed to purchase and assume from the Seller, substantially all the assets, and certain specified liabilities relating to the business of the Seller. Subject to certain exceptions set forth in the Asset Purchase Agreement, the parties agreed that the Buyer will not assume the liabilities of the Seller. A On July 3, 2024, the parties closed on the transactions contemplated by the Asset Purchase Agreement and the Company issued to the Seller (i) 641,806 shares of the Company’s common stock (ii) a twenty percent (20%) membership interest in SemiCab LLC. A Pursuant to the asset acquisition agreement, the Company and Seller entered into an option agreement (the aEaOption AgreementâE), granting the Buyer the right to acquire all of the issued and outstanding capital securities of SMCB Solutions Private Limited, a wholly owned subsidiary of the Seller, in consideration for 320,903 shares of common stock of the Company. The Company has not yet exercised the option. A 44 A A Hospitality Lease A On August 23, 2023, MICS NY entered into an Agreement of Lease (the aEaLease AgreementâE) with OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the aEaLandlordâE), pursuant to which MICS NY agreed to lease approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space in the property located at 111 West 24th Street, New York, New York (the aEaPremisesâE). It was the Company’s intention to use the Premises as a new karaoke venue, offering immersive karaoke technology and audio-visual capabilities, with restaurant and bar offerings however due to lack of funding, the Company initiated termination of the lease in March. A On July 26, 2024, OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the aEaLandlordâE), filed a civil action in the Supreme Court of the State of New York against MICS Nomad LLC, a subsidiary of the Company (aEoSINGING MachineaE), and the Company (aEaethe DefendantsâE) for alleged breach of lease, seeking monetary damages including unpaid rent, future unpaid rent, and other expenses related to the lease. The complaint alleges the Defendants breached the lease in various material respects. A On September 25, 2024, the Company entered into a Settlement Agreement for a full release and dismissal of the complaint within 5 business days of the Company’s payment of \$250,000. The Company made full payment on October 25, 2024 and the Landlord filed a discontinuance with prejudice on October 29, 2024. A Private Placement A On October 22, 2024, the Company entered into a Securities Purchase Agreement (the aEaSPAâE) with the Selling Stockholders pursuant to which we sold, in a private placement (the aEaPrivate PlacementâE), secured notes with an aggregate principal amount of \$2,352,941 (the aEaNotesâE), and received proceeds before expenses of \$2,000,000. As consideration for entering into the SPA, we issued a total of 2,299,998 shares of common stock of the Company to the Selling Stockholders on October 24, 2024. The Selling Stockholders’s resale of these shares is being registered on the registration statement of which this prospectus forms a part. A Amended Bylaws A On October 18, 2024, the Company amended its Amended By-laws (the aEaBy-law AmendmentâE), for the purpose of reducing the quorum required to hold meetings of the stockholders of the Company (the aEaQuorum RequirementâE). The By-law Amendment reduced the Quorum Requirement from a majority to thirty-three and one-third percent (33 1/3%) of the voting power of the shares of stock issued and outstanding and entitled to vote at the meeting. The By-law Amendment was approved by the Board of Directors of the Company on October 18, 2024. A Share Repurchase A On November 1, 2024, the Company entered into a Stock Repurchase Agreement (the aEaRepurchase AgreementâE) with Regalia Ventures LLC, a Delaware limited liability company (the aEaSelleraE), pursuant to which the Company agreed to repurchase from the Seller an aggregate of 1,098,901 issued and outstanding shares of common stock, par value \$0.01 per share, of the Company (the aEaSharesâE). A The shares of common stock to be repurchased were originally issued to the Seller on November 21, 2023, pursuant to a certain stock purchase agreement, dated November 20, 2023. A Pursuant to the terms of the Repurchase Agreement, the Company has agreed to repurchase from the Seller, and the Seller has agreed to sell, assign and transfer to the Company, all of the Seller’s right, title and interest in and to the Shares, at a price per Share equal to the higher of: (1) the closing price of the common stock on the last trading day immediately preceding the date of the Repurchase Agreement; or (2) the highest volume weighted average price (VWAP) of the common stock during a pricing period of ten (10) consecutive trading days prior to the date of the Repurchase Agreement per share (the aEaPurchase PriceâE), and the Company shall issue to the Seller a promissory note in the principal amount equal to the Purchase Price, substantially in the form attached to the Repurchase Agreement as Exhibit A (the aEaNoteâE), and subject to terms and conditions therein. A The obligations of each of the Company and the Seller to consummate the closing are conditioned upon the (i) issuance by the Company to the Seller the Note evidencing the Purchase Price and (ii) the Seller’s delivery to the Company of executed stock power with a medallion signature guarantee. As of the date of this prospectus, the transaction contemplated by the Repurchase Agreement has not yet closed. A Our Product Portfolio A Our karaoke products are sold directly to distributors and retail customers and our transportation services are sold to shippers and brokers. Our portfolio of owned and licensed brands and products are organized into the following categories: A Karaoke- including our flagship brand Singing Machine, our karaoke line is driven by products at affordable price points that we believe deliver great value to our customers. All of our karaoke products are Bluetoothâ enabled to allow access to digital music content via our mobile apps available on iOS and Android platforms. Our core karaoke line offers advanced features, including but not limited to, enabling customers to output video to a TV screen, correcting singer’s pitch in real-time with our proprietary PitchLab,a technology, streaming karaoke content directly to the machine via WiFi, casting karaoke songs from a mobile device to our karaoke machines through our SingCast,a casting technology, singing duets, and displaying scrolling lyrics in-time with the song. Our products are sold directly to consumers via our retail channels, ecommerce, our own website, and distributors worldwide. This product category accounted for approximately 83% of our net sales in our nine months ended December 31, 2023. A Licensed Products- including brands such as Carpool Karaoke. In 2019, we entered into a 3-year license agreement with CBSA® for its Carpool Karaoke brand, made popular by James Corden on The Late Show with James Corden. We launched an innovative Carpool Karaoke Microphone that works specifically in the car. This license agreement with CBS expired on September 30, 2022. On February 28, 2023, we renewed this license agreement for an additional three years. On March 16, 2023, we entered into a three-year license agreement with Sesame Street Workshop for its Sesame Street brand for karaoke and singalong toy products, effective January 1, 2023. Through this license agreement, we will be able to develop and offer for sale all the iconic and beloved Sesame Street characters like Elmo, Big Bird, Cookie Monster, Abby Cadabby, and many more. This product category accounted for less than 2% of our net sales in the nine months ended December 31, 2023. A 45 A A Microphones and Accessories- we currently offer a line of traditional microphone accessories that are compatible with our karaoke machines. These microphones feature an assortment of colors, come wired or wireless, and may include new features like party lighting and voice changing effects. We are also seeing growth in portable Bluetooth microphones which are marketed under our Party Machine brand. This product category accounted for approximately 11% of our net sales in the nine months ended December 31, 2023. A Singing Machine Kids Youth Electronics- including the brand Singing Machine Kids. Our kidsâ line of products offers fun music entertainment features designed specifically for children. Our kidsâ products introduce singing and music entertainment for young singers and offer advanced features, such as voice changing effects, recording, Bluetooth compatibility, and portability. This product category accounted for approximately 2% of our net sales in the nine months ended December 31, 2023. A Automotive- In January 2023, we announced at the Consumer Electronics Show that we will be entering the connected vehicle karaoke device market in partnership with Stingray Group, Inc. (aEoStingrayâE). We have developed microphone hardware utilizing our PitchLab,a technology to offer integrated wireless microphones for connection with major automotive brand’s vehicles. We are currently in discussion with many automotive brands to offer our products. This product category is new and did not contribute to our net sales in the nine months ended December 31, 2023. A Music Subscriptions- in conjunction with our premium partner, Stingray, we offer karaoke music subscription services for the iOS and Android platforms as well as a web-based download store and integrated streaming services for our hardware. We currently offer almost 20,000 licensed karaoke songs in the catalog. This product category accounted for approximately 2% of our net sales in the nine months ended December 31, 2023. A Transportation services: SemiCab sells transportation services to shippers such as retailers, manufacturers and brands. SemiCab primarily focuses on full truck load, over the road transportation services. SemiCab’s services are sold directly to shippers via bids for transportation services. These awards may be signed for selected number of routes for a pre-determined period of time, normally up to a year. A Platform subscriptions for transportation execution for brokers: SemiCab offers a SaaS based platform subscription to logistics brokers for managing their operations for transportation execution. The subscription primarily covers Shipper management, Carrier management, Document management, Load operations management, Invoicing, Integration services and Reporting and Analytics. A Platform subscriptions for transportation optimization for shippers: SemiCab offers a SaaS based platform subscription to shippers to better manage their freight network by creating optimal lane bundles for bidding and optimized execution of loads with better control over their data and analytics. A Product Development and Design A Product development is a key element of our strategic growth plan. We strive to deliver many new, exciting consumer products to market every single year to retain our presence as the market-leader in consumer karaoke products. Strategic product development is done in-house from our corporate headquarters in Fort Lauderdale, FL where we identify new potential categories, features, and price points. Products are created in conjunction with contract product designers and inventors in collaboration with our contract manufacturers in China to deliver products that represent tremendous value to our customers. In addition to new products, we always look for ways to improve existing products to hit more affordable price points or improve features based upon market feedback. A SemiCab

continuously expands and enhances its platform to provide better transportation services to its customers as well as to automate operational processes. The objective of these additions and enhancements is to build additional functionality and improve or automate existing functions. This allows SemiCab to be more efficient, lower the costs of operation, provide consistent and reliable services, and reduce potential human error in its processes targeting the transportation execution and billing. A SemiCab maintains a small, dedicated software development team in India to build, host, maintain and enhance its platform. A 46 A Suppliers and Manufacturing A We source our products from a variety of contract manufacturers in southern China. We are not dependent on any one supplier as we use multiple manufacturers to make our products. We maintain a Hong Kong office that provides us with factory management, sourcing, quality control, engineering, and product development. We buy finished goods from our suppliers and generally do not source raw materials for manufacturing, however in limited circumstances where we develop proprietary hardware and software, we will secure the proprietary circuits and provide them to our contract manufacturers for assembly into the final product. While we are not responsible for sourcing raw materials, we rely on our contract manufacturersâ€™ ability to secure injected plastic, wood cabinets, integrated circuits, display panels, speaker drivers, and other components that are necessary for assembly into our final products. A Our goods are produced by our contract manufacturers and are either shipped via ocean vessels to our distribution center in Ontario, California or we utilize a direct import program where our retail customers coordinate to pick up the goods FOB China. The direct import program allows our customers to take advantage of better ocean container rates through bigger volume and allows us to bypass our California warehouse. We maintain a third-party logistics warehouse in Canada where we sell directly to retail customers and independent channels in Canada. Historically, most of our customers pick up goods from our warehouse (freight collect). A On August 31, 2023, the lease at our Ontario, California warehouse facility expired and was not renewed. Instead, we outsourced this business function by entering into a service agreement with a third-party logistics company to provide domestic and Canadian warehousing services, effective September 1, 2023. A Sales and Marketing A Our products are marketed and sold through our direct sales team, working in conjunction with independent sales representatives that provide sales and customer support for our retail customers in North America. Sales are recognized upon transfer of title to our customers and are made utilizing standard credit terms of approximately 60-90 days. Our sales terms indicate that we only accept returns for defective merchandise, however we have accepted overstock returns from our retail partners in the past. A We seek to expand our direct-to-consumer sales, which we believe will increase overall gross margins and increase brand awareness. A Marketing, promotion, and consumer engagement are key elements in the youth electronics, toy, and music categories. Historically, a significant percentage of our promotional spending has been structured as co-op promotion incentives with our large retail partners. We continue to focus our marketing efforts on growing brand awareness among our target consumer demographic, optimizing marketing investments, and executing an integrated marketing strategy. We believe an important component of our future growth is based on speaking to the right customer, with the right content, in the right channel, at the right time. We have implemented online marketing, social media, and digital analytics tools, which allow us to better measure the performance of our marketing activities, learn from our consumers, and receive valuable insights into industry and competitor activities. A Customer service is a critical component of our marketing strategy in the consumer electronics space. We maintain a U.S.-based internal customer service department within our corporate headquarters that responds to customer inquiries, investigates, and resolves issues, and is available to assist customers and consumers during business hours. A SemiCabâ€™s services are sold through its direct sales team primarily working with shippers, participating in transportation bids and onboarding shippers and customers to start operations. While the transportation services contracts are signed for longer durations, generally up to a year, the actual sales are recognized only after the loads from shippers are executed and delivered by us. A Our platform subscriptions may be sold through resellers, where sales are recognized on a rolling monthly basis aligned with the SaaS revenue models. A 47 A SemiCab uses limited marketing and promotions at this time, primarily focused on creating name recognition and visibility through appropriate social media channels, blogs, and press releases to share industry awards, customer acquisition news and so on. A Competition A The youth electronics, toy, and music industries have many participants, none of which have a dominant market share, though certain companies may have disproportionate strength in specific product categories. We compete with a number of different companies in a variety of categories, although there is no single company that competes with us across all of our product categories. Our largest direct competitors are SingstarÂ®, SingtrixÂ®, eKidsÂ®, Bonaok, Karaoke USAÂ®, and IonÂ® Audio. A The primary methods of competition in the industry consist of brand positioning, product innovation, quality, price, and timely distribution. Our competitive strengths include our ability to develop innovative new products and features, speed to market, our relationships with major retailers, and the quality and pricing of our products. A SemiCab operates in a competitive environment. SemiCab competes with traditional and non-traditional logistics companies, including transportation providers that own equipment, third-party freight brokers, technology matching services, internet freight brokers, carriers offering logistics services, and on-demand transportation service providers. A SemiCab wins business based on providing reliable services at lower costs and creating an industry-wide network that can operate more efficiently with less empty miles than the industry norm, thus creating a more sustainable transportation network for the entire industry. A Intellectual Property A We rely on a combination of word and design mark trademarks and trade secrets to protect our intellectual property. In certain circumstances, we will partner with third parties to develop proprietary products, and, where appropriate, we have license agreements related to the use of third-party innovation in our products. The duration of our trademark registrations varies from country to country. However, trademarks are generally valid and may be renewed indefinitely as long as they are in use and/or their registrations are properly maintained. A Customers A We operate across geographically diverse marketplaces, selling our consumer electronics products globally to large, national retailers as well as independent retailers, on our retailerâ€™s websites, and our own direct to consumer website. In North America, our customers include Amazon, Costco, Samâ€™s Club, Target and Wal-Mart. Our largest international territories are the U.K. and Australia, where we sell through international distributors. We also sell to select international retail customers in geographic locations where we do not have a direct sales presence. A SemiCab operates in the logistics industry providing contract-based, long-haul, FTL transportation services to any shipper that may require such services on an ongoing basis. We currently operate in the USA and India. In the USA, our customers include the likes of Staples and Pepsi and in India our customers include multi-national companies such as Procter & Gamble, Mondelez, Kellanova, Reckitt Benckiser and Kimberly-Clarke and Indian multi-nationals such as Asian Paints, Godrej and Apollo Tyres. Our platform subscriptions may be sold via resellers. A SemiCab maintains teams in the US, Philippines and India to provide the transportation services to its customers in the US and India. A Sales to our top five customers in the consumer electronics division together comprised approximately 97% and 91% of our net sales for the nine-month transition period ended December 31, 2023, and 2022, respectively. In the nine months ended December 31, 2023, revenues from three of these customers represented greater than 10% of net sales, at 48%, 12% and 21% of total net sales. In our fiscal year ended December 31, 2022, revenues from two of these customers represented greater than 10% of net sales, at 46% and 22% of total net sales. A 48 A We have no long-term contracts with these customers, and as a result, our success depends heavily on our customersâ€™ willingness to purchase and provide floor or shelf space for our products. A Seasonality A We do experience heightened seasonal demand for our consumer electronic products, typically beginning in late July, and extending into early November of each calendar year, which is accounted for in our quarters ended September 30 and December 31. In our nine-month transition period ended December 31, 2023, and fiscal year ended March 31, 2023, approximately 91% and 62%, respectively, of our net sales shipped in our quarters ended September 30 and December 31. However, we continually look for products and new categories to reduce our exposure to seasonality variances. A Transportation demand is seasonal by nature. In the US, freight demand typically increases before the holidays and reduces after the holiday season is over. The agricultural produce seasons may also affect the freight markets. In India, agricultural and festival seasons drive the market seasons for freight. A In addition to the seasonality, the transportation industry is cyclic and goes through regular boom and bust cycles as the capacity builds up when the demand and prices are high and smaller operators go out of business as the supplies build up and depress prices. A Regulatory Matters A Each of our products is designed to comply with all applicable mandatory and voluntary safety standards. In the United States, these safety standards are promulgated by federal, state and independent agencies such as the US Consumer Product Safety Commission, ASTM International, the Federal Communications Commission, and various states Attorney Generals and state regulatory agencies. All of our products are independently tested by third party laboratories accepted by the Consumer Product Safety Commission to verify compliance to applicable safety standards. A similar approach is used to design and test products sold internationally. A The transportation industry in the US is regulated by the government, one of the key federal agencies being the Department of Transportation (DOT). DOT mandates licensing, insurance and service requirements on the operators in this industry. A Human Capital Resources A As of October 28, 2024, we had 23 employees, with 17 located at our corporate office, and 6 in our office in Hong Kong. Of our employees, 1 was engaged in engineering and product development, 3 in sales and marketing, 8 in customer support or general operations and 11 in general administration and finance. All but 2 of these employees are employed on a full-time basis. As of October 28, 2024, approximately 61% of our current workforce is female, 39% male, and our average tenure is 5.24 years. None of our employees are represented by a collective bargaining unit or is a party to a collective bargaining agreement. A As of October 28, 2024, SemiCab had 25 employees, with 4 employees in the US and 21 in India. A Properties A We entered into an operating lease agreement, effective October 1, 2017, for our corporate headquarters located in Fort Lauderdale, Florida where we lease approximately 6,500 square feet of office space. The lease was amended on February 22, 2024 to extend the lease term for an additional 14-months. The lease expires on May 31, 2025. The base rent payment is approximately \$10,554 per month, subject to annual adjustments. A We entered into an operating lease agreement, effective October 15, 2022, for our administrative office located in Hong Kong where we lease approximately 1,890 square feet of office space. The lease expires on October 14, 2025. The base rent payment is approximately \$4,900 per month for the entire term of the lease. A 49 A We believe that our facilities are well maintained, in substantial compliance with environmental laws and regulations, and adequately covered by insurance. We also believe that these leased facilities are not unique and could be replaced, if necessary, at the end of the term of the existing leases. A Legal Proceedings A Derivative Litigation A On December 21, 2023, Ault Lending, LLC (â€œAult Lendingâ€), a wholly owned subsidiary of Ault Alliance, Inc. (â€œAultâ€), one of the Companyâ€™s largest shareholders, filed a derivative shareholder action in Delaware Chancery Court (the â€œComplaintâ€) against (i) the Company, (ii) board members, Gary Atkinson, Jay B. Foreman, Harvey Judkowitz, Joseph Kling, Bernardo Melo, and Mathieu Peloquin, (iii) Stingray Group, Inc. (â€œStingrayâ€), which is an affiliate of Mr. Peloquin, and (iv) Regalia Ventures, LLC (â€œRegaliaâ€), which is owned and controlled by Mr. Foreman (collectively the â€œDefendantsâ€) for alleged breach of fiduciary duty in approving a recent above-market private placement equity transaction. The Complaint alleges the Company, and the director defendants followed an inadequate process in evaluating the private placement transaction which occurred back in November 2023 and entered into the transaction with an intent to dilute Aultâ€™s ownership stake in the Company. Ault Lending is seeking the following relief from the Court: (i) declarations that the defendant directors breached their fiduciary duties, and that Stingray and Regalia aided and abetted those breaches, (ii) rescinding the Companyâ€™s sales of shares to Stingray and Regalia, and (iii) awarding damages and attorneyâ€™s fees to Ault Lending. The Defendants have retained Delaware counsel to represent them in this matter and the Company has filed a motion to dismiss the suit. The Company has Director & Officer liability insurance for up to \$5,000,000 with a retention of \$250,000 for derivative claims. A Civil Action A On July 26, 2024, OAC 111 Flatiron, LLC and OAC Adelphi, LLC, filed a civil action in the Supreme Court of the State of New York against MICS Nomad LLC, a subsidiary of the Company (â€œMICS NYâ€), and the Company (â€œthe Defendantsâ€) for alleged breach of lease, seeking monetary damages including unpaid rent, future unpaid rent, and other expenses related to the lease. The complaint alleges the Defendants breached the lease in various material respects. A On September 25, 2024, the Company entered into a Settlement Agreement for a full release and dismissal of the complaint within 5 business days of the Companyâ€™s payment of \$250,000. The Company made full payment on or around October 25, 2024 and the Landlord filed a discontinuance with prejudice on October 29, 2024. A Other than what is disclosed above, we are not a party to, and our property is not the subject of, any pending material legal proceeding. A MANAGEMENT A The following table sets forth certain information with respect to our executive officers, directors and significant employees as of the date of this filing. A Name A Age A Position A A A Gary Atkinson A 43 A Chief Executive Officer, Director Bernardo Melo A 47 A Chief Revenue Officer, Director Richard Perez A 54 A Chief Financial Officer Harvey Judkowitz A 79 A Director Joseph Kling A 94 A Director Mathieu Peloquin A 53 A Director Jay B. Foreman A 62 A Director A 50 A The following information sets forth the backgrounds and business experience of our directors and executive officers: A Gary Atkinson joined the Company in January 2008 and served as General Counsel and Corporate Secretary. In November 2009, Mr. Atkinson was appointed as Interim Chief Executive Officer and was promoted as the Companyâ€™s permanent Chief Executive Officer in May, 2012. Mr. Atkinson was appointed as a Director of the Company on August 11, 2022. Mr. Atkinson is a licensed attorney in Florida and Georgia. He graduated from the University of Rochester with a bachelorâ€™s degree in economics and has been awarded a dual-degree J.D./M.B.A. from Case Western Reserve University School of Law and Weatherhead School of Management. A Bernardo Melo has been with the Company since February 2003. Mr. Melo was appointed as Chief Revenue Officer on April 22, 2022, and has served as the Vice President of Global Sales and Marketing (â€œVP of Salesâ€) since 2008. Mr. Melo was appointed as a Director of the Company on July 27, 2022. During his tenure at the Company, Mr. Melo has overseen the sales and operations of the music division as well as managed the customer service department. Before taking over the responsibility of VP of Sales, Mr. Melo held dual roles with the Company managing the operations, licensing and sales of the music division while concentrating on hardware sales for the Latin America and Canada market as well as key U.S. accounts such as Walmart. Prior to joining the Company, Mr. Melo held a consulting role for Rewards Network formerly Idine. Mr. Meloâ€™s assignment during his tenure was improving their operational procedures while increasing efficiencies and lowering operating cost. Mr. Melo also worked at Coverall North America as Director of Sales managing a startup initiative for the company covering 15 regional office and 40 sales reps across North America focusing on franchise sales. Overall Mr. Melo has over 16 years of sales, marketing, and management experience. A Richard Perez joined the Company in May of 2023 as Corporate Controller and was appointed as Chief Financial Officer on January 3, 2024. For the past 28 years Mr. Perez has worked in accounting and operations in various industries, all while achieving positions of increased responsibility. Culminating with Controller, Director of Accounting, Director of Finance and Chief Financial Officer positions. Mr. Perez previously served as director of accounting for Spring Footwear from September 2022 through March 2023 and prior to Spring Footwear, he served as the chief financial officer of True Grade, LLC from June 2020 through August 2022. Mr. Perez also has a vast amount of experience in the Food & Beverage industry, having worked in the Specialty Seafood & Meat Group for SYSCO corporation as both a Director of Finance as well as Director of Operations from May 2011 through May 2020. Mr. Perez graduated from Florida Atlantic University with a bachelorâ€™s degree in business administration with a major in accounting. A Harvey Judkowitz has served as a Director of the Company since March 29, 2004, and is the chairman of the Audit Committee. He is licensed as a CPA in New York and Florida. From 1988 to the present date, Mr. Judkowitz has conducted his own CPA practices. He has served as the Chairman and CEO of UniPro Financial Services, a diversified financial services company up until the company was sold in September of 2005. He was formerly the President and Chief Operating Officer of Photovoltaic Solar Cells, Inc. A Joseph Kling was appointed as a Director of the Company on May 9, 2017. Mr. Kling has spent his entire career in the toy industry, most notably serving as CEO of View-Master, the iconic stereoscopic toy company, which later purchased Ideal Toy from CBS and later became View-Master Ideal, publicly traded on the Nasdaq. View-Master Ideal later acquired California Plush Toys and the entire group was later acquired by Tyco Toys in 1989. Mr. Kling later went into private M&A consulting and sat on the board of Russ Berrie & Co (currently known as Kids Brands, Inc.) for 21 years advising on the acquisition of several toy companies. Mr. Kling has also served on the Board of Crown Crafts, a large distributor of infant, toddler, and juvenile consumer products and on the board of Lancit Media Entertainment, a childrenâ€™s, and family media production company (formerly listed on the Nasdaq). Notably, Mr. Kling has been involved in many major toy company acquisitions of brands such as Melissa & Doug and Brio. A Mathieu Peloquin was appointed as a Director of the Company on December 1, 2021. Mr. Peloquin was appointed Senior Vice-President, Marketing and Communications at Stingray in 2013 and oversees marketing, communication strategies, content and investor relations. Mr. Peloquin brings more than 20 years of experience as an expert marketer, strategist, and inspiring leader. Prior to joining Stingray, Mr. Peloquin was Vice President of Marketing at Transcontinental Media Inc. and Vice President of Transcontinental Media Inc.â€™s Digital Marketing Solutions Group from 2010 to 2013. He also held several executive positions at Readerâ€™s Digest Magazines Canada Limited and co-founded Equinox Marketing Services. Mr. Peloquin is a CPA, CMA and holds a Bachelor of Commerce from the School of Management of the Universit  du Qu bec   Montr al. A 51 A Jay B. Foreman was appointed as Director of the Company on May 23, 2022. Mr. Foreman has been a veteran of the toy industry for over 30 years. Mr. Foreman started his career at Baby Toys as a territory sales rep for the Jersey Shore and within ten years became SVP for Galoob Toys, where he was primarily responsible for developing the direct import business. He has founded multiple toy companies over his career, including co-founding Play-By-Play Toyâ€™s and Novelties and more recently Play Along Toys, a leading toy company, which was subsequently sold to Jakks Pacific in 2004. Mr. Foreman later went on to found his third start up which became Basic Fun!, now the

of Tonkaâe trucks, Carebearsa,c,e, K&CâX,a,c,e, Lincoln Logsa,c,e, Playhutâx,c,e Mr. Foreman serves as CEO of Basic Fun!, which role he has had since he founded the company in 2009. He has also served on the boards of directors of the Toy Association and Licensing Merchandisers association. He currently chairs the Toy Industry trade show committee which is responsible for the world-famous NY Toy Fair. Â Director Independence Â Our Board is composed of a majority of â¢independent directorâas defined under the rules of Nasdaq. We use the definition of â¢independenceâ applied by Nasdaq to make this determination. Nasdaq Listing Rule 5605(a)(2) provides that an â¢independent directorâis a person other than an officer or employee of the company or any other individual having a relationship which, in the opinion of the Companyâs Board, would interfere with the exercise of independent judgment in carrying out the responsibilities of a director. The Nasdaq listing rules provide that a director cannot be considered independent if:

- Â A director is, or at any time during the past three (3) years was, an employee of the company;
- Â A director or a family member of the director accepted any compensation from the company in excess of \$120,000 during any period of twelve (12) consecutive months within the three (3) years preceding the independence determination (subject to certain exemptions, including, among other things, compensation for board or board committee service);
- Â A director or a family member of the director is a partner in, controlling shareholder of, or an executive officer of an entity to which the company made, or from which the company received, payments in the current or any of the past three fiscal years that exceed 5% of the recipientâs consolidated gross revenue for that year or \$200,000, whichever is greater (subject to certain exemptions);
- Â A director or a family member of the director is employed as an executive officer of an entity where, at any time during the past three (3) years, any of the executive officers of the company served on the compensation committee of such other entity;

or A director or a family member of the director is a current partner of the company's outside auditor, or at any time during the past three (3) years was a partner or employee of the company's outside auditor, and who worked on the company's audit.

Under such definitions, our Board has undertaken a review of the independence of each director. Based on information provided by each director concerning his background, employment and affiliations, our Board has determined that Harvey Judkowitz, Joseph Kling, Mathieu Peloquin and Jay B. Foreman are independent directors of the Company. Â Nomination Of Directors Â Our Nominating Committee is responsible for identifying individuals qualified to become directors. The Nominating Committee seeks to identify director candidates based on input provided by several sources, including (1) the Nominating Committee members, (2) our other directors, (3) our stockholders, (4) our Chief Executive Officer or Chairman, and (5) third parties such as professional search firms. In evaluating potential candidates for director, the Nominating Committee considers the entirety of each candidate's credentials. Â 52 Â Qualifications for consideration as a director nominee may vary according to the particular areas of expertise being sought as a complement to the existing composition of the Board of Directors. However, at a minimum, candidates for director must possess:

- Â A high personal and professional ethics and integrity;
- Â A the ability to exercise sound judgment;
- Â A the ability to make independent analytical inquiries;
- Â A a willingness and ability to devote adequate time and resources to diligently perform Board and committee duties; and
- Â A the appropriate and relevant business experience and acumen.

In addition to these minimum qualifications, the Nominating Committee also takes into account when considering whether to nominate a potential director candidate the following factors:

- Â whether the person possesses specific industry expertise and familiarity with general issues affecting our business;
- Â whether the person's nomination and election would enable the Board to have a member that qualifies as an â¢audit committee financial expertâ as such term is defined by the Securities and Exchange Commission (the "SEC") in Item 401 of Regulation S-K;
- Â whether the person would qualify as an â¢independent directorâ, as such term is defined in the Nasdaq Stock Market Rules;
- Â A the importance of continuity of the existing composition of the Board of Directors to provide long term stability and experienced oversight; and
- Â A the importance of diversified Board membership, in terms of both the individuals involved and their various experiences and areas of expertise.

A Committees of the Board of Directors Â Audit Committee Â The members of our Audit Committee are Messrs. Judkowitz, Kling and Foreman, with Mr. Judkowitz serving as the Chairperson. Each of Messrs. Judkowitz, Kling and Foreman is independent under the rules and regulations of the SEC and the listing standards of the Nasdaq Stock Market applicable to audit committee members. Our board of directors has determined that Mr. Judkowitz qualifies as an audit committee financial expert within the meaning of SEC regulations and meets the financial sophistication requirements of the Nasdaq Stock Market. Â Our Audit Committee has the responsibility for, among other things, (i) selecting, retaining and overseeing our independent registered public accounting firm, (ii) obtaining and reviewing a report by independent auditors that describe the accounting firm's internal quality control, and any materials issues or relationships that may impact the auditors, (iii) reviewing and discussing with the independent auditors standards and responsibilities, strategy, scope and timing of audits, any significant risks, and results, (iv) ensuring the integrity of the Company's financial statements, (v) reviewing and discussing with the Company's independent auditors any other matters required to be discussed by PCAOB Auditing Standard No. 1301, (vi) reviewing, approving and overseeing any transaction between the Company and any related person and any other potential conflict of interest situations, (vii) overseeing the Company's internal audit department, (v) reviewing, approving and overseeing related party transactions, and (viii) establishing and overseeing procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters. The Audit Committee charter can be found online at https://ir.algoholdings.com/investor-governance. Â 53 Â Compensation Committee Â The members of our Compensation Committee are Messrs. Judkowitz, Kling and Foreman, with Mr. Kling serving as the Chairperson. Our Compensation Committee has the responsibility for, among other things, (i) reviewing and approving the chief executive officer's compensation based on an evaluation in light of corporate goals and objectives, (ii) reviewing and recommending to the Board the compensation of all other executive officers, (iii) reviewing and recommending to the Board incentive compensation plans and equity plans, (iv) reviewing and discussing with management the Company's Compensation Discussion and Analysis and related information to be included in the Annual Report on Form 10-K and proxy statements, and (v) reviewing and recommending to the Board for approval procedures relating to Say on Pay Votes. The Compensation Committee charter can be found online at https://ir.algoholdings.com/investor-governance. Â Nominating and Corporate Governance Committee Â The members of our Nominating and Corporate Governance Committee are Messrs. Judkowitz, Kling and Foreman, with Mr. Foreman serving as the Chairperson. Our Nominating and Corporate Governance Committee has the responsibility relating to assisting the Board in, among other things,

- (i) identifying and screening individuals qualified to become members of our board of directors, consistent with criteria approved by our board of directors,
- (ii) recommending to the Board the approval of nominees for director,
- (ii) developing and recommending to our board of directors a set of corporate governance guidelines, and
- (iv) overseeing the evaluation of our board of director.

The Nominating and Corporate Governance Committee charter can be found online at https://ir.algoholdings.com/investor-governance. Â Executive Committee Â The members of our Executive Committee are Messrs. Foreman, Judkowitz, Peloquin and Atkinson with Mr. Atkinson serving as the Chairperson. Our Executive Committee has the responsibility for evaluating critical matters on behalf of the full Board of Directors. This includes but is not limited to: (i) reviewing monthly financial and operational performance of the Company, (ii) reviewing and recommending prospective capital markets activities, including equity offerings, debt issuances, and other financings, (iii) evaluating and recommending potential business development activities such as strategic partnerships, joint ventures, mergers, acquisitions, and divestitures, and (iv) other strategic initiatives. Â No Family Relationships Â There is no family relationship between any director and executive officer or among any directors or executive officers. Â Involvement in Certain Legal Proceedings Â Except as set forth below, our directors and executive officers have not been involved in any of the following events during the past ten years:

- Â 1. any bankruptcy petition filed by or against such person or any business of which such person was a general partner or executive officer either at the time of the bankruptcy or within two years prior to that date;
- Â 2. any conviction in a criminal proceeding or being subject to a pending criminal proceeding (excluding traffic violations and other minor offenses);
- Â 3. being subject to any order, judgment, or decree, not subsequently reversed, suspended, or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining him from or otherwise limiting his involvement in any type of business, securities or banking activities or to be associated with any person practicing in banking or securities activities;
- Â 4. being found by a court of competent jurisdiction in a civil action, the SEC or the CFTC to have violated a Federal or state securities or commodities law, and the judgment has not been reversed, suspended, or vacated;
- Â 5. being subject of, or a party to, any Federal or state judicial or administrative order, judgment decree, or finding, not subsequently reversed, suspended or vacated, relating to an alleged violation of any Federal or state securities or commodities law or regulation, any law or regulation respecting financial institutions or insurance companies, or any law or regulation prohibiting mail or wire fraud or fraud in connection with any business entity; or
- Â 6. being subject of or party to any sanction or order, not subsequently reversed, suspended, or vacated, of any self-regulatory organization, any registered entity or any equivalent exchange, association, entity or organization that has disciplinary authority over its members or persons associated with a member.

Code of Ethics Â We have adopted a Code of Ethics that applies to our principal executive officer, principal financial officer, and principal accounting officer. Our Code of Ethics is available on our website at https://ir.algoholdings.com/investor-governance. Â 54 Â EXECUTIVE COMPENSATION Â Summary Compensation Table Â The following table provides information regarding the compensation earned by or paid to our named executive officers with respect to the nine months ended December 31, 2023, and the twelve-month periods ended March 31, 2023 and 2022.

Name and Principal Position	Period	\$ Salary	Bonus	Share Based Awards	Other Comp	Total Compensation
Gary Atkinsn	One Nine Months Ended December 31, 2023	\$165,385	\$-A	\$4,142	\$169,527	\$212,673
Fiscal Year 2023	\$212,673	\$30,000	\$58,586	\$6,192	\$307,451	
Annual Fiscal Year 2022	\$156,075	\$-A	\$5,339	\$161,414	\$213,019	\$213,019
Lionel Marquis	Nine Months Ended December 31, 2023	\$161,538	\$100,000	-A	\$6,462	\$268,000
Former Chief Financial Officer	Fiscal Year 2023	\$181,694	\$240,000	\$38,419	\$8,111	\$468,224
Annual Fiscal Year 2022	\$154,154	\$-A	\$6,484	\$160,638	\$221,908	\$331,232
Mr. Atkinson earned an annual salary of approximately \$213,000 for the twelve months ended March 31, 2023, and approximately \$156,000 for the twelve months ended March 31, 2022.						
Mr. Marquis earned an annual salary of approximately \$182,000 for the twelve months ended March 31, 2023, and approximately \$154,000 for the twelve months ended March 31, 2022.						
Mr. Marquis' employment agreement expired on December 31, 2023, and is engaged as a consultant to the Company during the transition of the CFO position to Richard Perez. Mr. Marquis also agreed to postpone payment of the remaining amount of \$40,000 due upon the change control triggered in 2022 until the Form 10KT has been filed.						
Mr. Melo earned an annual salary of approximately \$213,000 for the twelve months ended March 31, 2023, and approximately \$163,000 for the twelve months ended March 31, 2022.						
Other compensation consisted of our 401(k)-match benefit.						

Outstanding Option and Stock Awards on December 31, 2023

Name and Principal Position	Number of Securities Underlying Unexercised Options (#)	Exercise Price (\$)	Option Expiration Date	Shares or Units of Stock That Have Not Vested (#)	Market Value of Shares or Units of Stock That Have Not Vested (\$) / Equity Incentive Plan Awards: Number of Unearned Shares, Units or Other Rights That Have Not Vested (#) / Equity Incentive Plan Awards: Market or Payout Value of Unearned Shares, Units or Other Rights That Have Not Vested (\$)
Gary Atkinsn, CEO - Other stock option awards	1,667	\$7.20	3/31/2026	1,000	\$7,200
Other stock option awards	3,333	\$14.10	5/3/2027	1,000	\$14,100
Other stock option awards	1,667	\$8.65	8/16/2032	1,000	\$14,100
Other stock option awards	500	\$7.20	3/31/2026	1,000	\$7,200
Other stock option awards	10,000	\$4.00	5/24/2032	1,000	\$4,000
Other stock option awards	1,000</				

[illegible]

The Series A Warrants and Series B Warrants are redeemable by the Company at certain circumstances. Subject to certain exceptions, if (i) the daily volume weighted average trading price of the common stock of the Company has equaled or exceeded \$[A] (150% of the exercise price assuming an offering price of \$[A]) for 10 consecutive trading days and (ii) the average daily trading volume of the shares of the common stock of the Company for such 10-trading day period exceeds \$150,000 of shares, then we may upon 30 days' notice (the "Redemption Notice"), call for redemption or cancellation of all or any portion of the warrants for which a notice of exercise has not yet been delivered for consideration equal to \$0.01 per warrant share. Any portion of a warrant subject to such Redemption Notice for which a notice of exercise shall not have been received by the Redemption Date (as hereinafter defined) will be canceled at 6:30 p.m. (New York City time) on the thirtieth calendar day after the date the Redemption Notice is sent by the Company (such date and time, the "Redemption Date"). Our right to call the warrants shall be exercised ratably among the holders based on each holder's initial purchase of warrants.

A Exercise Price Adjustments

In addition, and subject to certain exemptions, if we sell, enter into an agreement to sell, or grant any option to purchase, or sell, enter into an agreement to sell, or grant any right to repurchase (excluding Exempt Issuances, as defined in the Placement Agency Agreement), or otherwise dispose of or issue (or announce any offer, sale, grant or any option to purchase or other disposition) any shares of common stock, at an effective price per share less than the exercise price of the Series A Warrants then in effect, the exercise price of the Series A Warrants will be reduced to the lower of such price or the lowest VWAP during the five consecutive trading days immediately following such dilutive issuance or announcement thereof (subject to a floor price of \$ prior to the Effective Shareholder Approval Date and a floor price of \$ beginning on the Effective Shareholder Approval Date), and the number of shares issuable upon exercise will be proportionately adjusted such that the aggregate exercise price will remain unchanged.

If at any time on or after the date of issuance there occurs any share split, share dividend, share combination recapitalization or other similar transaction involving our common stock and the lowest daily volume weighted average price during the period commencing five consecutive trading days immediately preceding and the five consecutive trading days commencing on the date of such event is less than the exercise price of the Series A Warrants or Series B Warrants then in effect, then the exercise price of the Series A Warrants and Series B Warrants will be reduced to the lowest daily volume weighted average price during such period and the number of shares issuable upon exercise will be proportionately adjusted such that the aggregate price will remain unchanged, subject to the applicable floor price.

On the 11th trading day after Shareholder Approval (the "Reset Date"), the Series A Warrants' exercise price will be adjusted to equal the lower of (i) the exercise price then in effect and (ii) the greater of (a) the lowest daily volume weighted average price of the shares of Common Stock during the period commencing on the first trading day after the Effective Shareholder Approval Date and ending following the close of trading on the tenth trading day thereafter (the "Reset Period") and (b) if prior to Shareholder Approval, a price equal to 50% of the Nasdaq Minimum Price, or following the Effective Shareholder Approval Date, a price equal to the 20% of the Nasdaq Minimum Price and the number of shares issuable upon exercise will be increased such that the aggregate exercise price of the Warrants on the issuance date for the shares of common stock underlying the Warrants then outstanding shall remain unchanged.

At the exercise price and the number of shares issuable upon exercise of the Warrants is subject to appropriate adjustment in the event of stock splits, stock dividends, recapitalizations, reorganizations, schemes, arrangements or similar events affecting our common stock.

Any reduction to the exercise prices of the Series A Warrants and the Series B Warrants and resulting increase in the number of shares of common stock underlying the Warrants will be subject to a floor price equal to 50% of the Nasdaq Minimum Price as defined by the rules of Nasdaq prior to the Effective Shareholder Approval Date, and 20% of the Nasdaq Minimum Price beginning on the Effective Shareholder Approval Date. Following the Effective Shareholder Approval Date, the exercise price reduction and adjustment provisions with respect to the underlying shares of common stock in the Warrants described above will be effected using the reduced floor price.

Fundamental Transactions

In the event we consummate a merger or consolidation with or into another person or other reorganization event in which our common stock is converted or exchanged for securities, cash or other property, or we sell, lease, license, assign, transfer, convey or otherwise dispose of all or substantially all of our assets or we or another person acquire 50% or more of our outstanding shares of common stock, then following such event, the holders of the Warrants will be entitled to receive upon exercise of the Warrants the same kind and amount of securities, cash or property which the holders would have received had they exercised the Warrants immediately prior to such fundamental transaction. Any successor to us or surviving entity shall assume the obligations under the Warrants. Additionally, as more fully described in the Warrants, in the event of certain fundamental transactions, the holders of the Warrants will be entitled to receive consideration in an amount equal to the Black Scholes value of such Warrants on the date of consummation of such transaction.

Transferability

Subject to applicable laws, a Warrant may be transferred at the option of the holder upon surrender of the Warrant to us together with the appropriate instruments of transfer.

Exchange Listing

There is no established trading market for the Warrants. In addition, we do not intend to apply for the listing of the Warrants on any national securities exchange. Without an active trading market, the liquidity of the Warrants will be limited.

Right as a Stockholder

Except as otherwise provided in the Warrants or by virtue of such holder's ownership of shares of our common stock, the holders of the Warrants do not have the rights or privileges of holders of our common stock, including any voting rights, until they exercise their Warrants.

Waivers and Adjustments

Subject to certain exceptions, any terms of the Warrants may be amended or waived with our written consent and the written consent of the holder.

Pre-Funded Warrants

The following summary of certain terms and provisions of the Pre-Funded Warrants that are being offered hereby is not complete and is subject to, and qualified in its entirety by, the provisions of the Pre-Funded Warrant, the form of which is filed as an exhibit to the registration statement of which this prospectus forms a part. Prospective investors should carefully review the terms and provisions of the form of Pre-Funded Warrant for a complete description of the terms and conditions of the Pre-Funded Warrants.

Duration and Exercise Price

Each Pre-Funded Warrant offered hereby will have an initial exercise price per share of common stock equal to \$0.01. The Pre-Funded Warrants will be immediately exercisable and will expire when exercised in full. The exercise price and number of shares of common stock issuable upon exercise is subject to appropriate adjustment in the event of share dividends, share splits, share combinations, reorganizations or similar events affecting our shares of common stock.

Exercisability

The Pre-Funded Warrants will be exercisable, at the option of each holder, in whole or in part, by delivering to us a duly executed exercise notice accompanied by payment in full for the number of shares of common stock purchased upon such exercise (except in the case of a cashless exercise as discussed below). A holder (together with its affiliates) may not exercise any portion of the Pre-Funded Warrant to the extent that the holder would own more than 4.99% (or, at the election of the holder, 9.99%) of the outstanding shares of common stock immediately after exercise. However, upon notice from the holder to us, the holder may decrease or increase the holder's beneficial ownership limitation, which may not exceed 9.99% of the number of outstanding shares of common stock immediately after giving effect to the exercise, as such percentage ownership is determined in accordance with the terms of the Pre-Funded Warrants, providing that any increase in the beneficial ownership limitation will not take effect until 61 days following notice to us.

Cashless Exercise

In lieu of making the cash payment otherwise contemplated to be made to us upon such exercise in payment of the aggregate exercise price, the holder may elect instead to receive upon such exercise (either in whole or in part) the number of shares of common stock determined according to a formula set forth in the Pre-Funded Warrants.

Fractional Shares

No fractional shares of common stock will be issued upon the exercise of the Pre-Funded Warrants. Rather, at our election, the number of shares of common stock to be issued will be rounded up to the nearest whole number or we will pay a cash adjustment in an amount equal to such fraction multiplied by the exercise price.

Transferability

Subject to applicable laws, a Pre-Funded Warrant may be transferred at the option of the holder upon surrender of the Pre-Funded Warrants to us together with the appropriate instruments of transfer.

Trading Market

There is no established trading market for the Pre-Funded Warrants, and we do not expect an active trading market to develop. We do not intend to list the Pre-Funded Warrants on any securities exchange or other trading market. Without a trading market, the liquidity of the Pre-Funded Warrants will be extremely limited. The shares of common stock issuable upon exercise of the Pre-Funded Warrants are currently traded on Nasdaq.

No Rights as a Stockholder

Except as otherwise provided in the Pre-Funded Warrants or by virtue of such holder's ownership of shares of common stock, the holders of the Pre-Funded Warrants do not have the rights or privileges of holders of our shares of common stock, including any voting rights, until such holder exercises their Pre-Funded Warrants. The Pre-Funded Warrants provide that holders have the right to participate in distributions or dividends paid on our shares of common stock.

Warrant Certificate

The Pre-Funded Warrants will be issued in certificated form.

Other Securities of the Company Not Being Offered in this Offering

The following is a description of securities of the Company other than the common stock and Warrants being offered hereby.

Preferred Stock

Our Certificate of Incorporation authorize us to issue up to 1,000,000 shares of preferred stock, \$1.00 par value. Our Board of Directors is authorized, without further action by the stockholders, to issue shares of preferred stock and to fix the designations, number, rights, preferences, privileges, and restrictions thereof, including dividend rights, conversion rights, voting rights, terms of redemption, liquidation preferences and sinking fund terms. We believe that the Board of Directors' power to set the terms of, and our ability to issue preferred stock, will provide flexibility in connection with possible financing or acquisition transactions in the future. The issuance of preferred stock, however, could adversely affect the voting power of holders of common stock and decrease the amount of any liquidation distribution to such holders. The presence of outstanding preferred stock could also have the effect of delaying, deterring, or preventing a change in control of our Company.

Outstanding Warrants

As of October 30, 2024, we had 902,113 outstanding warrants with a weighted average exercise price of \$3.20 per share, with a weighted average remaining life of 2 years.

Outstanding Options

As of October 30, 2024, we have 107,261 outstanding options with a weighted average exercise price of \$8.07 per share, with a weighted average remaining contractual life of 5.96 years.

Section 203 of the Delaware General Corporation Law

We are subject to the provisions of Section 203 of the DGCL regulating corporate takeovers. This statute prevents certain Delaware corporations, under certain circumstances, from engaging in a business combination with:

- (a) a stockholder who owns 15% or more of our outstanding voting stock (otherwise known as an interested stockholder);
- (b) an affiliate of an interested stockholder; or
- (c) an associate of an interested stockholder, for three years following the date that the stockholder became an interested stockholder.

A business combination includes a merger or sale of more than 10% of our assets. However, the above provisions of Section 203 do not apply if:

- (a) our Board approves the transaction that made the stockholder an interested stockholder, either before or after the completion of the transaction;
- (b) after the completion of the transaction that resulted in the stockholder becoming an interested stockholder, that stockholder owned at least 85% of our voting stock outstanding at the time the transaction commenced, other than statutorily excluded shares of common stock.

Transfer Agent and Registrar

The transfer agent and registrar for our common stock is Continental Stock Transfer & Trust Company.

Listings

Our common stock is listed on The Nasdaq Capital Market under the symbol RIME.

PLAN OF DISTRIBUTION

We have engaged Univest Securities, LLC to act as our exclusive placement agent to solicit offers to purchase the shares of our common stock (or Pre-Funded Warrants) and accompanying Warrants offered by this prospectus on a best efforts basis. The placement agent is not purchasing or selling any such securities, nor is it required to arrange for the purchase and sale of any specific number or dollar amount of such securities, other than to use its best efforts to arrange for the sale of such securities by us. Therefore, we may not sell all, or any, of the shares of common stock, or Pre-Funded Warrants, and accompanying Warrants being offered. The terms of this offering were subject to market conditions and negotiations between us, the placement agent and prospective investors. This is a best-efforts offering and there is no minimum number of securities or minimum aggregate amount of proceeds that is a condition to the closing of this offering. The placement agent may retain sub-agents and selected dealers in connection with this offering. We will have one closing for all the securities purchased in this offering. The combined public offering price per share of common stock, or Pre-Funded Warrant, and accompanying Warrants will be fixed for the duration of this offering.

Delivery of the securities offered hereby is expected to occur on or about [Date], 2024, subject to satisfaction of certain customary closing conditions.

We have agreed to pay the placement agent an aggregate fee equal to 7% of the gross proceeds received in the offering.

Per Share of Common Stock and Warrants

Per Pre-Funded Warrant and Warrants

Total Public offering price

\$ Amount of non-accountable expense allowance (1%)

\$ Proceeds, before expenses, to

(3)(j)

\$ Represents the placement agent fee of 7%. Does not include reimbursement by us of the placement agent for any incurred out of pocket fees, costs and expenses, including costs of the escrow or clearing agent not to exceed the amount of \$12,900. (2) We estimate that the total expenses of this offering, excluding placement agent fees but including reimbursement by us of accountable fees, costs and expenses incurred by the placement agent in connection with this offering, will be approximately \$(). (3) The amount of offering proceeds to us presented in this table does not give effect to any exercise of the Warrants or the Pre-Funded Warrants. Assuming we raise the maximum amount offered of \$() in proceeds from this offering, we anticipate payment to the placement agent of not more than \$(), consisting of \$() for the placement agent fee, \$() representing the non-accountable allowance, and up to \$() for the reimbursement of accountable fees, costs and expenses of the placement agent which are payable by us.

Lock-Up Agreements

Each of our directors, officers and certain holders of more than 5% of our voting stock have agreed with the placement agent to be subject to a lock-up period of 90 days following the closing of this offering. This means that, during the applicable lock-up period, such persons may not offer for sale, contract to sell or sell any shares of our common stock or any securities convertible into, or exercisable or exchangeable for, shares of our common stock, subject to certain customary exceptions. The placement agent may, in its sole discretion and without notice, waive the terms of any of these lock-up agreements.

Tail

We have also agreed to pay the placement agent a tail fee equal to the compensation commensurate with the compensation paid or payable to the placement agent in connection with this offering in any subsequent offering of equity, debt and/or equity derivative instruments to any investor actually introduced by the placement agent to the Company, but unknown to the Company prior to such introduction during the period between the date of the Placement Agency Agreement and the closing of this offering or termination of the Placement Agency Agreement other than for cause (defined as a material breach by the placement agent of the Placement Agency Agreement or a material failure to perform the services contemplated thereby), as applicable, to the extent such subsequent offering is consummated at any time within the 18 month period from the closing date of this offering or termination of the Placement Agency Agreement.

The tail fee will not apply if the Placement Agency Agreement is terminated for cause.

Other Relationships

The placement agent and its respective affiliates may in the future engage in investment banking and other commercial dealings in the ordinary course of business with us or our affiliates. The placement agent may in the future receive customary fees and commissions for these transactions.

In the ordinary course of its various business activities, the placement agent and its affiliates may make or hold a broad array of investments and actively trade debt and equity securities (or related derivative securities) and financial instruments (including bank

Krosby Brookman, LLP, Woodbridge, New Jersey, connection with this offering. A WHERE YOU CAN FIND MORE INFORMATION We have filed our SEC registration statement on Form S-1 under the Securities Act with respect to the securities offered by this prospectus. This prospectus, which constitutes a part of the registration statement, does not contain all of the information set forth in the registration statement, some of which is contained in exhibits to the registration statement as permitted by the rules and regulations of the SEC. For further information with respect to us and our common stock, we refer you to the registration statement, including the exhibits filed as a part of the registration statement. Statements contained in this prospectus concerning the contents of any contract or other document are not necessarily complete. If a contract or document has been filed as an exhibit to the registration statement, please see the copy of the contract or document that has been filed. Each statement in this prospectus relating to a contract or document filed as an exhibit is qualified in all respects by the filed exhibit. You may obtain copies of this information by mail from the Public Reference Section of the SEC, 100 F Street, N.E., Room 1580, Washington, D.C. 20549, at prescribed rates. You may obtain information on the operation of the public reference rooms by calling the SEC at 1-800-SEC-0330. The SEC also maintains an Internet website that contains reports, proxy statements and other information about issuers, like us, that file electronically with the SEC. The address of that website is www.sec.gov. A We are subject to the information and reporting requirements of the Exchange Act and, in accordance with this law, are required to file periodic reports, proxy statements and other information with the SEC. These periodic reports, proxy statements and other information are available for inspection and copying at the SEC's public reference facilities and the website of the SEC referred to above. We also maintain a website at www.ir.algoholdings.com. You may access these materials free of charge as soon as reasonably practicable after they are electronically filed with, or furnished to, the SEC. Information contained on our website is not incorporated herein by references or otherwise a part of this prospectus and the inclusion of our website address in this prospectus is an inactive textual reference only.

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EquityA A (872,000)A A 7,578,000 Total Liabilities and Shareholders' EquityA A \$12,367,000A A \$27,715,000 See notes to the condensed consolidated financial statements A F-2 A The Singing Machine Company, Inc. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited) A A June 30, 2024A A June 30, 2023A A June 30, 2024A A June 30, 2023A A Net Sales \$2,440,000A A \$2,625,000A A \$4,866,000A A \$6,008,000A A Cost of Goods SoldA A 2,116,000A A 2,096,000 Gross ProfitA A 4,040,000A A 4,659,000 Selling expensesA A 547,000A A 445,000 General and administrative expensesA A 2,053,000A A 2,515,000 Operating loss before impairment expenseA A 3,878,000A A Loss from operationsA A (6,154,000)A A (2,431,000) Gain - related partyA A Gain from extinguishment of PPP loan forgivenessA A Gain from settlement of accounts payableA A Loss from extinguishment of debtA A Gain from Employee Retention Credit Program refundA A Interest expenseA A (17,000)A A (29,000)A A (45,000)A A (69,000) Total Other (Expenses) Income, netA A (17,000)A A (29,000)A A (45,000)A A 635,000 Before income tax benefit (provision)A A (6,171,000)A A (2,460,000)A A (8,486,000)A A (3,943,000) Income tax benefit (provision)A A 52,000A A (1,502,000)A A Net loss \$ (6,119,000)A A (2,460,000)A A Basic and dilutedA A \$(0.95)A A \$(0.64)A A \$(1.32)A A \$(1.56) Weighted average common and equivalent sharesA A 6,418,061A A 3,872,447A A 6,418,061A A 3,487,299A A Net loss per shareA A Basic and dilutedA A \$3,872,447A A \$3,487,299A A See notes to the condensed consolidated financial statements A F-3 A The Singing Machine Company, Inc. and Subsidiaries CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (DEFICIT) FOR THE THREE MONTHS ENDED JUNE 30, 2024 AND 2023 (UNAUDITED) A SharesA AmountA CapitalA OtherA DeficitA TotalA Common StockA Additional Paid inA AccumulatedA SharesA AmountA CapitalA OtherA DeficitA TotalA Balance at March 31, 2024A 6,418,061A \$64,000A \$33,448,000A \$(28,282,000)A \$5,230,000A 6,418,061A \$64,000A \$33,429,000A \$(25,915,000)A \$7,578,000A Net lossA (6,119,000)A (6,119,000)A Stock based compensationA A 17,000A A 17,000A Balance at June 30, 2024A 6,418,061A \$64,000A \$33,465,000A \$(34,401,000)A (\$872,000)A 6,418,061A \$64,000A \$33,429,000A \$(25,915,000)A \$7,578,000A Sale of common stock, net of offering costsA 1,057,717A A 11,000A A 1,593,000A A 1,604,000A Stock based compensationA A 63,000A A 63,000A Balance at June 30, 2023A 4,220,259A \$42,000A \$31,479,000A \$(21,977,000)A \$9,544,000A For the Six Months Ended June 30, 2024 and 2023 (Unaudited) A SharesA AmountA CapitalA OtherA DeficitA TotalA Balance at December 31, 2023A 6,418,061A \$64,000A \$33,429,000A \$(25,915,000)A \$7,578,000A Net lossA (6,119,000)A (6,119,000)A Stock based compensationA A 17,000A A 17,000A Balance at June 30, 2024A 6,418,061A \$64,000A \$33,465,000A \$(34,401,000)A (\$872,000)A Balance at December 31, 2022A 3,148,219A \$31,000A \$29,698,000A \$(16,531,000)A \$13,198,000A Net lossA (6,119,000)A (6,119,000)A Stock based compensationA A 17,000A A 17,000A Balance at June 30, 2023A 4,220,259A \$42,000A \$31,479,000A \$(21,977,000)A \$9,544,000A See notes to the condensed consolidated financial statements A F-4 A The Singing Machine Company, Inc. CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited) A A June 30, 2024A A June 30, 2023A A Cash flows from operating activitiesA A Net cash used in operating activitiesA A DepreciationA A 105,000A A 238,000 Amortization of deferred financing costsA A Provision for estimated cost of returnsA A 1,301,000A A 1,820,000 Provision for inventory obsolescenceA A Credit lossesA A 14,000A A 7,000 Operating lease impairment expenseA A 3,878,000A A Loss from disposal of property and equipmentA A 3,000 Stock based compensationA A 36,000A A 138,000 Amortization of right of use assetsA A 20,000A A 316,000 Change in net deferred tax assetsA A 1,399,000 Loss on debt extinguishmentA A Paycheck Protection Plan loan forgivenessA A Gain - related partyA A Gain from extinguishment of accounts payableA A Changes in operating assets and liabilities:A A Accounts receivableA A 4,945,000A A 6,303,000 Due from banksA A (187,000)A A Accounts receivable - related partiesA A (145,000)A A InventoriesA A (38,000)A A (1,714,000) Prepaid expenses and other current assetsA A 69,000A A (167,000) Other non-current assetsA A (64,000)A A (135,000) Accounts payableA A (3,940,000)A A 560,000 Accrued

the Company entered into an agreement to sell \$2,000,000 in common stock through a private placement of common stock (the “Private Placement”). The Private Placement was completed with two Affiliates, (Stingray Group, Inc. and Jay Foreman), both of which were existing shareholders with Board representation. The Private Placement was completed at \$0.91 per share of common stock, with a total of approximately 2,198,000 shares issued. Net proceeds from the transaction were approximately \$1,900,000, net of transaction fees of approximately \$100,000. During the six-month period after the closing date, the purchasers may make a written request for registration under the Securities Act of all or any portion of the shares purchased. During the six months ended June 30, 2024, Jay Foreman has made a written request to register his 1,099,000 shares. A Hospitality Lease A On August 23, 2023, MICS NY entered into an Agreement of Lease (the “Lease Agreement”) with OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the “Landlord”), pursuant to which MICS NY agreed to lease approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space in the property located at 111 West 24th Street, New York, New York (the “Premises”). A The term of the Lease Agreement is for fifteen (15) years, or on such an earlier date upon which the term shall expire, be canceled or terminated pursuant to any of the conditions or covenants of the Lease Agreement. Pursuant to the Lease Agreement, MICS NY is obligated to pay an initial base rent in the amount of \$30,000 beginning August 1, 2024, with scheduled increases over the term, as set forth in the Lease Agreement. A During the three months ended June 30, 2024, the Company abandoned its plans to continue use of the leased space due to failure to receive a liquor license. Consequently, the Company exercised its early termination provision of the Lease Agreement which was not accepted by the Landlord. While attempting to settle, the Company failed to make the first recurring cash lease payment due on July 31, 2024, and as a result defaulted on the lease. Due to the abandonment of the lease, all assets related to the lease were impaired. Assets including security deposits, rent deposits and right of use assets of approximately \$3,878,000 have been written off during the three months ended June 30, 2024 and are included as a component of operating expenses in the accompanying condensed consolidated statements of operations. A On July 26, 2024, OAC 111 Flatiron, LLC and OAC Adelphi, LLC, filed a civil action in the Supreme Court of the State of New York against MICS NY and the Company (the “Defendants”) for alleged breach of lease, seeking monetary damages including unpaid rent, future unpaid rent, and other expenses related to the lease. The complaint alleges the Defendants breached the lease in various material respects. Based on the Company’s assessment of the facts underlying the claims, the uncertainty of litigation, and the preliminary stage of the case, the Company cannot reasonably estimate the potential loss or range of loss that may result from this action. A NOTE 3 “LIQUIDITY, GOING CONCERN AND MANAGEMENT PLANS A As of June 30, 2024, the Company had cash on hand of approximately \$1,245,000 which is not sufficient to fund the Company’s planned operations through one year after the date the consolidated financial statements are issued. The Company has a recent history of recurring operating losses and decreases in working capital. These factors create substantial doubt about the Company’s ability to continue as a going concern for at least one year after the date that the Company’s audited consolidated financial statements are issued. A The condensed consolidated financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern. Accordingly, the condensed consolidated financial statements have been prepared on a basis that assumes the Company will continue as a going concern and which contemplates the realization of assets and satisfaction of liabilities and commitments in the ordinary course of business. A F-7 A The Singing Machine Company, Inc. NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS June 30, 2024 and 2023 (Unaudited) A Management intends to finance operations with future debt or equity financings, however, if and when such financings may occur are uncertain. A In making this assessment management performed a comprehensive analysis of the Company’s current circumstances including: its financial position, cash flow and cash usage forecasts, and obligations and debts. Although management has a recent history of successful capital raises, the analysis used to determine the Company’s ability as a going concern does not include cash sources outside the Company’s direct control that management expects to be available within the next 12 months. A NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES A Basis of Presentation A The accompanying unaudited financial statements for the three months ended June 30, 2024 and 2023 have been prepared in accordance with accounting principles generally accepted in the United States of America (“US GAAP”) applicable to interim financial information and the requirements of Form 10-Q and Article 8 of Regulation S-X of the Securities and Exchange Commission. Accordingly, they do not include all of the information and disclosures required by US GAAP for complete consolidated financial statements. A In the opinion of management, such condensed consolidated financial statements include all adjustments (consisting of normal recurring accruals) necessary for the fair presentation of the condensed consolidated financial position and the condensed consolidated results of operations. The condensed consolidated results of operations for the periods presented are not necessarily indicative of the results to be expected for the full year. The condensed consolidated balance sheet as of June 30, 2024 and condensed financial statements information for the three and six months ended June 30, 2024 and 2023 are unaudited whereas the condensed consolidated balance sheet as of December 31, 2023 is derived from the audited consolidated balance sheet as of that date. The condensed consolidated financial statements and notes hereto should be read in conjunction with the consolidated financial statements and notes thereto included in the Company’s annual report on Form 10-KT for the transition period ended December 31, 2023. There have been no changes to our significant accounting policies as disclosed on the Company’s annual report on Form 10-KT for the transition period ended December 31, 2023. A RECENT ACCOUNTING PRONOUNCEMENTS A In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 is intended to enhance the usefulness of income tax disclosures by requiring entities to disclose specific rate reconciliations, amount of income taxes separate by federal and individual tax jurisdictions, and the amount of income or loss from continuing operations before income tax expense or benefit disaggregated between federal, state and foreign. ASU 2023-09 is effective for the Company for its fiscal year beginning January 1, 2025, with early adoption permitted. The Company is currently evaluating the impact of adopting this standard on our consolidated financial statements and related disclosures. A NOTE 5 “FINANCING A Oxford Credit Facility A On March 28, 2024, the Company entered into a Loan and Security Agreement (the “Credit Agreement”) with Oxford Business Credit (“Oxford”), as Lender. The Credit Agreement established a secured asset-backed revolving credit facility which is comprised of a maximum \$2,000,000 revolving credit facility (“Credit Facility”). Availability under the Credit Facility is determined monthly by a borrowing base comprised of a percentage of eligible accounts receivable of the Borrowers. The Company’s obligations under the Credit Agreement are secured by a continuing security interest in all property of each Loan Party, subject to certain excluded collateral (as defined in the Credit Agreement). As of June 30, 2024, there was approximately \$187,000 due from Oxford for cash collections received that exceeded the amount due on the Credit Agreement. As of June 30, 2024 there was approximately \$89,000 available under the Credit Facility. A F-8 A The Singing Machine Company, Inc. NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS June 30, 2024 and 2023 (Unaudited) A Borrowings under the Credit Facility take the form of base rate loans at interest rates of the Wall Street Journal Prime Rate plus 2.5%, but in any event no less than 10%. The Credit Agreement includes certain covenants which include, but are not limited to restrictions on debt, asset liens, capital expenditures, formation of new entities and financial covenants. For the three and six months ended June 30, 2024, the Company incurred interest expense of approximately \$17,000 and \$42,000, respectively associated with financing costs from the Credit Agreement. A The Credit Agreement is for a two-year term that expires on November 28, 2026, and automatically renews for an additional one-year term on each anniversary of date of the agreement unless the Company notifies Oxford within 60 days before the anniversary date of its intention to pay off the Credit Facility and terminate the Credit Agreement. A The Company is subject to a two percent (2%) Exit Fee if the Company terminates the Credit Agreement and repays the obligations under Credit Facility prior to the anniversary date of the Credit Agreement. The Exit Fee shall automatically renew on the two-year anniversary date of the Loan Agreement for an additional one-year period unless the Company notifies Lender in writing within sixty (60) days before such anniversary date of Borrower’s intention to pay off this Credit Facility and terminate the Credit Agreement and all obligations of the Credit Facility are paid in full by such anniversary date. There were no draws against the Credit Facility to date. A Fifth Third Bank Asset-backed Revolving Credit Facility A On October 14, 2022, the Company entered into a Loan and Security Agreement with Fifth Third Financial Corporation (the “Credit Agreement”), as Lender, replacing the Company’s credit facilities with Crestmark and IHC that were terminated by the Company on October 13, 2022. The Credit Agreement established a secured asset-backed revolving credit facility which is comprised of a maximum \$15,000 revolving credit facility (“Credit Facility”). The Credit Facility was terminated on November 17, 2023. Availability under the Credit Facility was determined monthly by a borrowing base comprised of a percentage of eligible accounts receivable and eligible inventory of the Borrowers. The Company’s obligations under the Credit Agreement are secured by a continuing security interest in all property of each Loan Party, subject to certain excluded collateral (as defined in the Credit Facility). A Costs associated with closing of the Credit Agreement of approximately \$254,000 were deferred and being amortized over life of the loan. During the three months and six months ended June 30, 2023 the Company incurred approximately \$21,000 and \$42,000, respectively associated with the amortization of deferred financing costs from the Credit Agreement. A Borrowings under the Credit Facility took the form of base rate loans at interest rates of the greater of either (a) the Prime Rate plus 0.50% or (b) the Secured Overnight Financing Rate (“SOFR”) 30-day term rate plus 3%, subject to a minimum of 0.050% in either case. A During the three and six months ended June 30, 2023, the Company incurred interest expense of approximately \$25,000 and \$61,000 respectively, associated with interest and financing costs from the Credit Agreement. A On May 19, 2023, the Company executed a Waiver and First Amendment agreement which provides for a waiver of previous defaults and instituted new covenants. A On August 30, 2023, the Company entered into a Waiver and Second Amendment (the “Revolving Loan Amendment”) to the Credit Agreement. The Revolving Loan Amendment provides for, among other things, (i) a waiver of all known existing defaults under the Credit Agreement as of the date of the Revolving Loan Amendment and (ii) the amendment of the definition of “Borrowing Base” to reduce from \$5,000,000 to \$2,000,000. A F-9 A The Singing Machine Company, Inc. NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS June 30, 2024 and 2023 (Unaudited) A On November 17, 2023, the Company voluntarily terminated the Credit Agreement as the Company could not comply with the debt coverage financial covenant effective September 30, 2023. There was no balance outstanding on the credit agreement as of the termination date. A NOTE 6 - COMMITMENTS AND CONTINGENCIES A Hospitality Lease A On August 23, 2023, MICS NY entered into an Agreement of Lease (the “Lease Agreement”) with OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the “Landlord”), pursuant to which MICS NY agreed to lease approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space in the property located at 111 West 24th Street, New York, New York (the “Premises”). A The term of the Lease Agreement is for fifteen (15) years, or on such an earlier date upon which the term shall expire, be canceled or terminated pursuant to any of the conditions or covenants of the Lease Agreement. Pursuant to the Lease Agreement, MICS NY is obligated to pay an initial base rent in the amount of \$30,000 beginning August 1, 2024, with scheduled increases over the term, as set forth in the Lease Agreement. A During the three months ended June 30, 2024, the Company abandoned its plans to continue use of the leased space due to failure to receive a liquor license. Consequently, the Company exercised its early termination provision of the Lease Agreement which was not accepted by the Landlord. While attempting to settle, the Company failed to make the first recurring cash lease payment due on July 31, 2024, and as a result defaulted on the lease. Due to the abandonment of the lease, all assets related to the lease were impaired. Assets including security deposits, rent deposits and right of use assets of approximately \$3,878,000 have been written off during the three months ended June 30, 2024 and are included as a component of operating expenses in the accompanying condensed consolidated statements of operations. A On July 26, 2024, OAC 111 Flatiron, LLC and OAC Adelphi, LLC, filed a civil action in the Supreme Court of the State of New York against MICS NY and the Company (the “Defendants”) for alleged breach of lease, seeking monetary damages including unpaid rent, future unpaid rent, and other expenses related to the lease. The complaint alleges the Defendants breached the lease in various material respects. Based on the Company’s assessment of the facts underlying the claims, the uncertainty of litigation, and the preliminary stage of the case, the Company cannot reasonably estimate the potential loss or range of loss that may result from this action. A NOTE 7 “OPERATING LEASES A At the time of this filing, the Company has operating lease agreements for offices in Florida and Hong Kong and a retail location in New York expiring in various years through 2038. A The Company entered into an operating lease agreement, effective October 1, 2017, for our corporate headquarters located in Fort Lauderdale, Florida where we lease approximately 6,500 square feet of office space which expired on March 31, 2024. On February 22, 2024, the Company executed a lease extension for 14 months effective April 1, 2024, and expires on May 31, 2025. The base rent on the extension is approximately \$10,000 per month subject to a 3% annual adjustment. A F-10 A The Singing Machine Company, Inc. NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS June 30, 2024 and 2023 (Unaudited) A The Company entered into an operating lease on August 23, 2023, for approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space. The lease expires August 22, 2038, and the monthly base rent is \$30,000, subject to annual increases. The lease includes a 11-month free rent period between July 1, 2023, and June 30, 2024 and also includes a \$700,000 reimbursement for tenant improvements upon completion of construction milestones as defined in the lease. Due to uncertainties as to whether these milestones will be met timely, the Company has not recorded any amounts related to the tenant improvement allowance in our condensed consolidated financial statements at lease inception for the three and six months ended June 30, 2024. (See Note 6) A Supplemental balance sheet information related to leases as of June 30, 2024 and December 31, 2023 is as follows: A SCHEDULE OF SUPPLEMENTAL INFORMATION RELATED TO LEASES A Assets: A June 30, 2024 A December 31, 2023 A Operating lease - right-of-use assets A \$178,000 A \$3,926,000 A A A A A A A Liabilities A A A A A A A Current A A A A A A A Current portion of operating leases A \$165,000 A \$84,000 A Operating lease liabilities, net of current portion A \$4,136,000 A \$3,925,000 A Supplemental statement of operations information related to operating leases is as follows: A SCHEDULE OF LEASE TERM AND DISCOUNT RATE A A Three Months Ended A Three Months Ended A Six Months Ended A Six Months Ended A June 30, 2024 A June 30, 2023 A June 30, 2024 A June 30, 2023 A Operating lease expense as a component of general and administrative expenses A \$203,000 A \$237,000 A \$399,000 A \$483,000 A A A A A A A A A A A Supplemental cash flow information related to operating leases is as follows: A A A A A A A A A A A A A A A Cash paid for amounts included in the measurement of lease liabilities: A A A A A A A A A A A A A A A Operating cash flow paid for operating leases A \$46,000 A \$252,000 A \$91,000 A \$504,000 A A A A A A A A A A A Lease term and Discount Rate A A A A A A A A A A A A A A A Weighted average remaining lease term (years) A 14.3 A 13.2 A A A A A A A A A A A Weighted average discount rate A 12.0% A 6.5% A A A A A A A A A A A Minimum future payments under all operating leases as of June 30, 2024, are as follows: A SCHEDULE OF OPERATING LEASE MINIMUM FUTURE PAYMENTS Payments due by period A Amount A 2024 (remaining six months) A \$271,000 A 2025 A \$408,000 A 2026 A \$529,000 A 2027 A \$585,000 A 2028 A \$611,000 A Thereafter A \$7,555,000 A Total minimum future payments A \$9,959,000 A Less: Interest A \$,568,000 A Total operating lease liabilities A \$4,301,000 A Less: current portion of lease liabilities A \$165,000 A Operating lease liabilities, net of current portion A \$4,136,000 A NOTE 8 “STOCK COMPENSATION EXPENSE A Equity Incentive Plan A On April 12, 2022, the Board of Directors approved The Singing Machine Company, Inc. 2022 Equity Incentive Plan, or the 2022 Plan. The 2022 Plan provides for the issuance of equity incentive awards, such as stock options, stock appreciation rights, stock awards, restricted stock, stock units, performance awards and other stock or cash-based awards collectively, the “Awards.” Awards may be granted under the 2022 Plan to the Company’s employees, officers, directors, consultants, agents, advisors and independent contractors. A There were no share base compensation awards issued under the 2022 Plan during the three and six months ended June 30, 2024 and 2023. There were 4,000 and 5,250 shares forfeited during the three and six months ended June 30, 2024, respectively. There were no shares forfeited during the three and six months ended June 30, 2023. As of June 30, 2024, there were 204,053 shares available to be issued under the 2022 Plan. A As of June 30, 2024, there was an unrecognized expense of approximately \$69,000 remaining on options currently vesting over time with an approximate weighted average of twelve months remaining until these options are fully vested. A F-11 A The Singing Machine Company, Inc. NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS June 30, 2024 and 2023 (Unaudited) A The vested options as of June 30, 2024, had no intrinsic value. A Warrants A Common warrants issued and outstanding as of June 30, 2024 and December 31, 2023, were 902,113. There were no changes in the warrants outstanding during the period. A As of June 30, 2024, the Company’s warrants by expiration date were as follows: A SCHEDULE OF WARRANTS EXPIRATION A Number of Common

A Exercise Price\$ A Expiration Date 602,113A \$ 2.80A September 15, 2026 A 100,000A \$ 5.00A May 23, 2027 A 902,113A A A A A A NOTE 9 - COMPUTATION OF LOSS PER SHARE A Computation of basic and dilutive loss per share for the three and six months ended June 30, 2024 and 2023 are as follows: A SCHEDULE OF BASIC AND DILUTIVE LOSS PER SHARE A A For the three months ended June 30, 2024A A For the three months ended June 30, 2023A A For the six months ended June 30, 2024A A For the six months ended June 30, 2023A Net loss\$ (6,119,000)A \$(2,460,000)A \$(8,486,000)A \$(5,445,000) Weighted-average common shares outstandingA 6,418,061A A 3,872,447A A 6,418,061A A 3,487,299A Basic loss per share\$ (0.95)A \$(0.64)A \$(1.32)A \$(1.56) A Basic net loss per share is based on the weighted average number of shares of common stock outstanding during the period.

Diluted net loss per share reflects the potential dilution assuming shares of common stock were issued upon the exercise of outstanding in-the-money options and the proceeds thereof were used to purchase shares of the Companyâ€™s common stock at the average market price during the period using the treasury stock method. A For the three and six months ended June 30, 2024 and 2023, options to purchase 108,511 and 108,343 shares of common stock, respectively and options to purchase 902,113 common stock warrants for both June 30, 2024 and 2023 were excluded in the calculation of diluted net loss per share as the result would have been anti-dilutive. A NOTE 10 - INCOME TAXES A For the three months ended June 30, 2024 and 2023 the Company recognized an income tax benefit of approximately \$52,000 and \$0, respectively. The Company is not forecasting any taxable income for the current year and had a loss before income tax benefit in the previous year. The Companyâ€™s income tax provision for the six months ended June 30, 2023, was approximately \$1,502,000 as the Company recognized a valuation reserve of all of its deferred tax assets based on the recent history of losses and forecasts that suggested the Company would not be able to utilize the deferred tax assets in the future. A The Companyâ€™s income tax expense differs from the expected tax benefit/expense based on statutory rates primarily due to full valuation allowance for all of its subsidiaries for the three and six months ended June 30, 2024 and 2023. A F-12 A A The Singing Machine Company, Inc. NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS June 30, 2024 and 2023 (Unaudited) A NOTE 11 â€œ REVENUE DISAGGREGATION A The Company disaggregates revenues by product line and major geographic region as most of its revenue is generated by the sales of karaoke hardware and the Company has no other material business segments: A Revenue by product line is as follows: A SCHEDULE OF REVENUE BY PRODUCT LINE A A A A A A A A A Three Months EndedA Six Months EndedA Product LineA June 30, 2024A June 30, 2023A A June 30, 2024A June 30, 2023A A A A A A A Classic Karaoke Machines\$ 1,257,000A \$ 1,463,000A \$ 2,308,000A \$ 2,729,000A Licensed ProductsA 107,000A A 8,000A A 198,000A A (4,000)A SMC Kids ToysA 102,000A A 21,000A A 171,000A A 154,000A Microphones and AccessoriesA 865,000A A 957,000A A 1,818,000A A 2,737,000A Music and other incomeA 109,000A A 176,000A A 371,000A A 392,000A A A A A A Total Net Sales\$ 2,440,000A \$ 2,625,000A \$ 4,866,000A \$ 6,008,000A A Sales by geographic region for the periods presented are as follows: A A SCHEDULE OF SALES BY GEOGRAPHICAL REGION A A June 30, 2024A A June 30, 2023A A June 30, 2024A A June 30, 2023A A A Three Months EndedA Six Months EndedA A A June 30, 2024A A June 30, 2023A A June 30, 2024A A June 30, 2023A Australia\$ 124,000A A A A 124,000A A A North America\$ 2,316,000A A 2,625,000A A 4,742,000A A 6,008,000A A A A A A Total Net Sales\$ 2,440,000A \$ 2,625,000A \$ 4,866,000A \$ 6,008,000A A The Company selectively participates in a retailerâ€™s co-op promotion incentives by providing marketing fund allowances to its customers. As these co-op promotion initiatives are not a distinct good or service and the Company cannot reasonably estimate the fair value of the benefit it receives from these arrangements, the cost of these allowances at the time they are offered to the customers are recorded as a reduction to net sales. For the three months ended June 30, 2024 and 2023, co-op promotion incentives were approximately \$240,000 and \$91,000, respectively. For the six months ended June 30, 2024 and 2023, co-op promotion incentives were approximately \$349,000 and \$264,000, respectively. A The Company estimates variable consideration under its return allowance programs for goods returned from the customer whereby a revenue return reserve is recorded based on historic return amounts, specific events as identified and management estimates. The Companyâ€™s reserve for sales returns as of June 30, 2024 and December 31, 2023, was approximately \$2,174,000 and \$3,390,000, respectively. In conjunction with the recording of the revenue sales return reserve, the Company estimates the cost of products that are expected to be returned under its return allowance program whereby the estimated cost of product returns is recorded as an asset. The asset is separately stated as returns asset on the condensed consolidated balance sheets. The Companyâ€™s estimated cost of returns as of June 30, 2024 and December 31, 2023, was approximately \$619,000 and \$1,919,000, respectively. A A return program for defective goods is negotiated with each of the Companyâ€™s wholesale customers on a year-to-year basis. Customers are allowed to return defective goods within a specified period of time after shipment (between six and nine months). The Company does make occasional exceptions to this return policy and accordingly records a sales return reserve based on historic return amounts, specific exceptions as identified and management estimates. A The Company records a sales reserve for its return goods programs at the time of sale for estimated sales returns that may occur. The liability for defective goods is included in the reserve for sales returns on the condensed consolidated balance sheets. A NOTE 12 - CONCENTRATIONS OF CREDIT RISK AND REVENUE A The Company derives a majority of its revenues from retailers of products in the United States. The Companyâ€™s allowance for credit losses is based upon managementâ€™s estimates and historical experience and reflects the fact that accounts receivable is concentrated with several large customers. At June 30, 2024, 79% of accounts receivable were due from three customers in North America that individually owed over 10% of total accounts receivable. On December 31, 2023, 82% of accounts receivable were due from four customers in North America that individually owed over 10% of total accounts receivable. A F-13 A A The Singing Machine Company, Inc. NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS June 30, 2024 and 2023 (Unaudited) A Revenues from customers representing greater than 10% of total net sales derived from our top three customers as a percentage of net sales were 39%, 14% and 13% for the three months ended June 30, 2024. Revenues from customers representing greater than 10% of total net sales derived from one customer as a percentage of net sales was 87% for the three months ended June 30, 2023. Revenues from customers representing greater than 10% of total net sales derived from our top three customers as a percentage of net sales were 50%, 11% and 10% for the six months ended June 30, 2024. Revenues from customers representing greater than 10% of total net sales were derived from two customers as a percentage of net sales were 86% for the three months ended June 30, 2023. Revenues from customers representing greater than 10% of total net sales were derived from one customer as a percentage of net sales were 86% for the six months ended June 30, 2023. The loss of any of these customers could have an adverse impact on the Company. A NOTE 13 â€œ RELATED PARTY TRANSACTIONS A Due To/From Related Parties A Stingray Group, Inc. (â€œStingrayâ€) is an existing shareholder with board representation. The Company has a music subscription sharing agreement with Stingray. For the three months ended June 30, 2024, and 2023, the amounts earned from the subscription agreement were approximately \$109,000 and \$176,000, respectively. For the six months ended June 30, 2024, and 2023, the amounts earned from the subscription agreement were approximately \$349,000 and \$394,000, respectively. These amounts were included as a component of net sales in the accompanying condensed consolidated statements of operations. On June 30, 2024, the Company had approximately \$1,000 due to Stingray. On December 31, 2023, the Company had approximately \$269,000 due from Stingray for music subscription reimbursement. A During the three and six months ended June 30, 2024, the Company advanced \$415,000 to SemiCab for working capital. As of June 30, 2024, the company had approximately \$415,000 due from SemiCab. (See Note 2). A NOTE 14 â€œ ASSET ACQUISITION A On June 11, 2024, the Company and its wholly owned subsidiary SemiCab, LLC, SemiCab, Inc., Ajesh Kapoor and Vivek Sehgal entered into the Asset Purchase Agreement pursuant to which the Seller agreed to sell and assign to the Company, and the Company agreed to purchase and assume from the Seller, substantially all the assets, and certain specified liabilities relating to the business of the Seller. A On July 3, 2024, the parties completed the Asset Purchase Agreement whereby the Company issued to the Seller (i) 641,806 shares of the Companyâ€™s common stock with a value of approximately \$738,000 (ii) a twenty percent (20%) membership interest in SemiCab LLC. (See Note 2). A Pursuant to the asset acquisition agreement, the Company and Seller entered into an option agreement (the â€œOption Agreementâ€), granting the Buyer the right to acquire all of the issued and outstanding capital securities of SMCB Solutions Private Limited, a wholly owned subsidiary of the Seller, in consideration for 320,903 shares of common stock of the Company. A In connection with the asset acquisition agreement, effective July 3, 2024, SemiCab, LLC entered into employment agreements (the â€œAgreementsâ€) with Ajesh Kapoor and Vivek Sehgal Kapoorâ€™s agreement spans three years with an annual base salary of \$140,000 for 2024, \$240,000 for 2025, and \$300,000 for subsequent years, and Sehgalâ€™s agreement also spans three years with an annual base salary of \$105,000 for 2024, \$210,000 for 2025, \$240,000 for 2026, \$270,000 for 2027, and \$300,000 for 2028. Both executivesâ€™ salaries are subject to annual review by the Board. They are eligible for annual performance-based bonuses contingent on specific goals set by the Board and will participate in the 2022 Equity Incentive Plan, receiving annual equity issuances and cash-based incentives tied to revenue milestones. Both are entitled to standard employee benefits, including health insurance and retirement plans. A F-14 A A The Singing Machine Company, Inc. NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS June 30, 2024 and 2023 (Unaudited) A Pro Forma Information A The unaudited pro forma financial information below presents the effects of the Asset Purchase Agreement as though it had been completed on January 1, 2023. The pro forma adjustments are derived from the historically reported transactions of the respective companies. The pro forma results do not include anticipated combined effects or other expected benefits of the acquisition. The pro forma results for the six months ended June 30, 2024, and 2023 reflect the combined performance of the Company and the SemiCab business for that period. The unaudited pro forma information is based on available data and certain assumptions that the Company believes are reasonable given the circumstances. However, actual results may differ materially from the assumptions used in the accompanying unaudited pro forma financial information. This selected unaudited pro forma condensed combined financial information is presented for illustrative purposes only and is not intended to represent what the actual consolidated results of operations would have been had the Asset Purchase Agreement occurred on January 1, 2023, nor does it attempt to forecast future consolidated results of operations. A A SCHEDULE OF PRO FORMA FINANCIAL INFORMATION A A June 30, 2024A A June 30, 2023A A A Six Months EndedA A A June 30, 2024A A June 30, 2023A Net revenue\$ 6,209,000A A 9,530,000A Operating loss from continuing operationsA (9,350,000)A (6,142,000) Net loss\$ (9,690,000)A (7,085,000) A The pro forma results for the six months ended June 30, 2023, include a net increase in operating expenses of \$265,000, consisting of legal and accounting expenses of approximately \$215,000 associated with the acquisition of SemiCab and \$50,000 in shares of SMC common stock issued to Vivek Sehgal as sign-on bonus. A Note 15 - Events Subsequent to Filing of the June 30, 2024 10-Q A Pursuant to the asset purchase agreement with SemiCab, the Company assumed certain liabilities of SemiCab, including the payment obligations of a judgment against SemiCab for damages resulting from the breach of contract for IT subscription-based services. On March 28, 2020, SemiCab entered into a service contract and agreement with Blue Yonder, Inc. (â€œBlue Yonderâ€) for certain IT subscription-based services. The original term of the agreement was for three years, at a price of \$100,000 per year, for a total of \$300,000. On June 21, 2023, Blue Yonder filed a lawsuit with the Maricopa County Superior Court in Arizona against SemiCab claiming damages in the amount of \$275,000. The court found in favor of Blue Yonder in the amount of \$509,119, subject to two separate milestone payments that would otherwise deem the entire outstanding balance satisfied if either milestone payment was made by SemiCab. The first milestone payment of \$175,000 was due on July 1, 2

evaluating audit evidence in connection with forming our overall opinion on the financial statements. We obtained an understanding and evaluated the design of controls over the Company’s estimates for variable consideration. Our procedures also included, among others, (1) recalculating the sales return reserve based on our review of returns received subsequent to year end and the net realizable value of the returned goods based on historical sales and margin experience; (2) evaluating the Company’s ability to accurately estimate the sales return reserve by comparing historically recorded reserves to the actual amount that was ultimately claimed by the retailers; and (3) analyzing year over year trends in the reserve in comparison with revenue trends to further evaluate reasonableness of the estimate and consistency with expectations. /s/ Marcum llp Á Marcum LLP Á We have served as the Company’s auditor since 2023. Á Philadelphia, Pennsylvania April 15, 2024 Á F-16 Á Á REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM Á To the Board of Directors and Shareholders of The Singing Machine Company, Inc. Á Opinion on the Financial Statements Á We have audited the accompanying consolidated balance sheet of The Singing Machine Company, Inc. and Subsidiaries (the “Company”) as of March 31, 2023, and the related consolidated statements of operations, cash flows, and shareholders’ equity for each of the two years then ended, and the related notes (collectively referred to as the “financial statements”). In our opinion, the financial statements present fairly, in all material respects, the consolidated financial position of the Company as of March 31, 2023, and the consolidated results of their operations and their cash flows for each of the two years then ended, in conformity with accounting principles generally accepted in the United States of America. Á Basis for Opinion Á These financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on the Company’s financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (“PCAOB”) 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. Á 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 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 Company’s internal control over financial reporting. Accordingly, we express no such opinion. Á Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion. Á We have served as the Company’s auditor from 2016 to 2023. Á /s/ EisnerAmper LLP Á EISNERAMPER LLP Á Á Iselin, New Jersey Á July 14, 2023 Á Á F-17 Á Á The Singing Machine Company, Inc. and Subsidiaries CONSOLIDATED BALANCE SHEETS Á Á December 31, 2023Á Á March 31, 2023Á Á Á Á Á Assets Á Á Á Á Á Current Assets Á Á Á Á Á Cash\$ 6,703,000Á \$ 2,895,000Á Accounts receivable, net of allowances of \$174,000 and \$166,000, respectivelyÁ 7,308,000Á Á 2,075,000Á Accounts receivable related partiesÁ 269,000Á Á 239,000Á Accounts receivable Á 269,000Á Á 239,000Á InventoryÁ 6,871,000Á Á 9,085,000Á Returns assetÁ 1,919,000Á Á 555,000Á Prepaid expenses and other current assetsÁ 136,000Á Á 351,000Á Total Current AssetsÁ 23,206,000Á Á 15,200,000Á Á Á Á Property and equipment, netÁ 404,000Á Á 633,000Á Operating leases - right of use assetsÁ 3,926,000Á Á 561,000Á Other non-current assetsÁ 179,000Á Á 255,000Á Total AssetsÁ \$27,715,000Á \$16,649,000Á Á Á Á Liabilities and Shareholders’ Equity Á Á Á Á Á Current Liabilities Á Á Á Á Á Accounts payableÁ 7,616,000Á Á 1,769,000Á Accrued expensesÁ 2,614,000Á Á 2,266,000Á Refund due to customerÁ 1,743,000Á Á -Á Customer prepaymentsÁ 687,000Á Á 583,000Á Reserve for sales returnsÁ 3,390,000Á Á 900,000Á Other current liabilitiesÁ 75,000Á Á 99,000Á Current portion of operating lease liabilitiesÁ 84,000Á Á 509,000Á Total Current LiabilitiesÁ 16,209,000Á Á 6,126,000Á Á Á Á Other liabilities, net of current portionÁ 3,000Á Á 104,000Á Operating lease liabilities, net of current portionÁ 3,925,000Á Á 88,000Á Total LiabilitiesÁ 20,137,000Á Á 6,318,000Á Á Á Á Á Commitments and Contingencies Á Á Á Á Á Shareholders’ Equity Á Á Á Á Á Preferred stock, \$1.00 par value; 1,000,000 shares authorized; no shares issued and outstandingÁ -Á Á -Á Common stock \$0.01 par value; 100,000,000 shares authorized; 6,418,061 issued and outstanding at December 31, 2023 and 3,184,439 issued and 3,167,489 outstanding at March 31, 2023Á 64,000Á Á 32,000Á Additional paid-in capitalÁ 33,429,000Á Á 29,822,000Á Subscriptions receivableÁ -Á Á (6,000)Á Accumulated deficitÁ (25,915,000)Á (19,517,000)Á Total Shareholders’ EquityÁ 7,578,000Á Á 10,331,000Á Total Liabilities and Shareholders’ EquityÁ \$27,715,000Á \$16,649,000Á Á See notes to the consolidated financial statements Á F-18 Á Á The Singing Machine Company, Inc. and Subsidiaries CONSOLIDATED STATEMENTS OF OPERATIONS Á Á December 31, 2023Á Á March 31, 2023Á Á Á Nine Months EndedÁ Á Years EndedÁ Á December 31, 2023Á Á March 31, 2023Á Á Á Net Sales\$ 29,198,000Á \$39,299,000Á \$47,512,000Á Á Á Á Á Á Cost of Goods SoldÁ 23,008,000Á Á 30,090,000Á Á 36,697,000Á Á Á Á Á Gross ProfitÁ 6,190,000Á Á 9,209,000Á Á 10,815,000Á Á Á Á Á Operating ExpensesÁ Á Á Á Á Selling expensesÁ 3,717,000Á Á 3,442,000Á Á 3,589,000Á General and administrative expensesÁ 8,616,000Á Á 9,465,000Á Á 7,157,000Á Total Operating ExpensesÁ 12,333,000Á Á 12,907,000Á Á 10,746,000Á Á Á Á Á (Loss) Income from OperationsÁ (6,143,000)Á (3,698,000)Á 69,000Á Á Á Á Á Other (Expenses) IncomeÁ Á Á Á Á Gain on disposal of fixed assetsÁ 44,000Á Á -Á Gain -related partyÁ -Á Á 11,000Á Gain from extinguishment of PPP loan forgivenessÁ -Á Á 448,000Á Gain from Employee Retention Credit Program refundÁ -Á Á 704,000Á Á Gain from settlement of accounts payableÁ -Á Á 48,000Á Á 339,000Á Loss from extinguishment of debtÁ -Á Á (183,000)Á Á Interest expenseÁ (299,000)Á (479,000)Á (580,000)Á Total Other (Expenses) Income, netÁ (255,000)Á Á 90,000Á Á 218,000Á Á Á Á Á (Loss) Income Before Income Tax BenefitÁ (6,398,000)Á (4,799,000)Á (3,608,000)Á Á 287,000Á Á Á Á Á Income Tax Benefit (Provision)Á -Á Á (1,030,000)Á Á (57,000)Á Á Á Á Á Net (Loss) IncomeÁ (6,398,000)Á (4,638,000)Á \$230,000Á Á Á Á Á Loss per Common ShareÁ Á Á Á Á BasicÁ (1.32)Á (1.65)Á \$0.14Á DilutedÁ (1.32)Á (1.65)Á \$0.14Á Á Á Á Á Weighted Average Common and CommonÁ Á Á Á Á Equivalent SharesÁ Á Á Á Á Weighted Average Common and Common Equivalent SharesÁ Á Á Á Á BasicÁ 4,864,540Á Á 2,811,872Á Á 1,614,506Á Basic Á 4,864,540Á Á 2,811,872Á Á 1,614,506Á DilutedÁ 4,864,540Á Á 2,811,872Á Á 1,623,397Á Á See notes to the consolidated financial statements Á F-19 Á Á The Singing Machine Company, Inc. and Subsidiaries CONSOLIDATED STATEMENTS OF CASH FLOWS Á Á Á Á Á For the Nine Months Ended Á Á For the Fiscal Years EndedÁ Á December 31, 2023Á Á March 31, 2023Á Á Á Á Á Cash flows from operating activitiesÁ Á Á Á Á Net (loss) incomeÁ (6,398,000)Á (\$4,638,000)Á \$230,000Á Adjustments to reconcile net (loss) income to net cash provided by (used in) operating activities:Á Á Á Á Á DepreciationÁ 287,000Á Á 228,000Á Á 246,000Á Amortization of deferred financing costsÁ -Á Á 47,000Á Á 45,000Á Provision for estimated cost of returnsÁ (1,364,000)Á Á 128,000Á Á (156,000)Á Provision for inventory obsolescenceÁ 1,798,000Á Á 536,000Á Á (272,000)Á Credit lossesÁ 8,000Á Á 43,000Á Á (16,000)Á (Gain) loss from disposal of property and equipmentÁ (44,000)Á Á 3,000Á Á 4,000Á Stock based compensationÁ 110,000Á Á 382,000Á Á 44,000Á Amortization of right of use assetsÁ 510,000Á Á 718,000Á Á 795,000Á Change in net deferred tax assetsÁ -Á Á 893,000Á Á (5,000)Á Loss on debt extinguishmentÁ -Á Á 183,000Á Á -Á Paycheck Protection Plan loan forgivenessÁ -Á Á -Á Á (448,000)Á Gain -related partyÁ -Á Á -Á Á (11,000)Á Gain from extinguishment of accounts payableÁ -Á Á (48,000)Á Á (339,000)Á Changes in operating assets and liabilities:Á Á Á Á Á Accounts receivableÁ (5,241,000)Á Á 667,000Á Á (558,000)Á Accounts receivable “related parties”Á (30,000)Á Á (87,000)Á Á (64,000)Á Due from banksÁ -Á Á 101,000Á Á 4,456,000Á InventoriesÁ 415,000Á Á 3,858,000Á Á (8,244,000)Á Prepaid expenses and other current assetsÁ 215,000Á Á 78,000Á Á (123,000)Á Other non-current assetsÁ 76,000Á Á (38,000)Á Á 61,000Á Accounts payableÁ 5,847,000Á Á (3,511,000)Á Á 3,217,000Á Accrued expensesÁ 348,000Á Á 533,000Á Á 77,000Á Due to related partiesÁ -Á Á (63,000)Á Á -Á Refunds due to customerÁ 1,743,000Á Á -Á Á (139,000)Á Prepaids from customersÁ 103,000Á Á 485,000Á Á (47,000)Á Reserve for sales returnsÁ 2,490,000Á Á (90,000)Á Á 30,000Á Operating lease liabilitiesÁ (462,000)Á Á (738,000)Á Á (795,000)Á Net cash provided by (used in) operating activitiesÁ 411,000Á Á (330,000)Á Á (2,012,000)Á Cash flows from investing activitiesÁ Á Á Á Á Purchase of property and equipmentÁ (68,000)Á Á (244,000)Á Á (118,000)Á Disposal of property and equipmentÁ 54,000Á Á -Á Á -Á Net cash used in investing activitiesÁ (14,000)Á Á (244,000)Á Á (118,000)Á Cash flows from financing activitiesÁ Á Á Á Á Proceeds from issuance of stock, net of offering costsÁ 3,529,000Á Á 3,393,000Á Á 9,001,000Á Payment of redemption and retirement of treasury stockÁ -Á Á -Á Á (7,162,000)Á Collection of subscriptions receivableÁ 6,000Á Á -Á Á -Á Net (payment) proceeds from revolving lines of creditÁ -Á Á Á (2,500,000)Á Á 2,435,000Á Payment of subordinated note payable - Starlight Marketing Development, Ltd.Á -Á Á (353,000)Á Á (150,000)Á Payment of deferred financing chargesÁ -Á Á Á (254,000)Á Á (38,000)Á Payment of early termination fees on revolving lines of creditÁ -Á Á (183,000)Á Á -Á Payments on installment notesÁ (124,000)Á Á (74,000)Á Á (68,000)Á Proceeds from exercise of stock optionsÁ -Á Á -Á Á 14,000Á Proceeds from exercise of common stock warrantsÁ -Á Á 990,000Á Á -Á Proceeds from exercise of pre-funded warrantsÁ -Á Á 168,000Á Á -Á Payments on finance leasesÁ -Á Á (9,000)Á Á (8,000)Á Net cash provided by financing activitiesÁ 3,411,000Á Á 1,178,000Á Á 4,024,000Á Net change in cashÁ 3,808,000Á Á 604,000Á Á 1,894,000Á Á Á Á Á Cash at beginning of yearÁ 2,895,000Á Á 2,291,000Á Á 397,000Á Cash at end of periodÁ \$6,703,000Á \$2,895,000Á \$2,291,000Á Á Á Á Á Supplemental disclosures of cash flow information:Á Á Á Á Á Cash paid for interestÁ 444,000Á Á 481,000Á Á \$547,000Á Cash paid for income taxesÁ \$-Á \$34,000Á Á \$-Á Non-Cash investing and financing cash flow information:Á Á Á Á Á Equipment purchased under capital leaseÁ \$-Á \$55,000Á Á \$24,000Á Issuance of common stock and warrants for offering costsÁ \$-Á \$244,000Á Á \$548,000Á Right of use assets exchanged for lease liabilitiesÁ \$3,874,000Á Á \$192,000Á Á \$16,000Á Á See notes to the consolidated financial statements Á F-20 Á Á The Singing Machine Company, Inc. and Subsidiaries CONSOLIDATED STATEMENTS OF SHAREHOLDERS’ EQUITY For the twelve months ended March 31, 2023 and 2022 and nine months ended December 31, 2023 Á Á Á Á Á Common StockÁ Á Á Á Á Additional Paid in Á SubscriptionsÁ Accumulated Á Á SharesÁ AmountÁ CapitalÁ ReceivableÁ DeficitÁ TotalÁ Á Á Á Á Balance at March 31, 2021Á 1,301,358Á \$13,000Á \$20,151,000Á \$-Á (\$12,254,000)Á \$7,910,000Á Net incomeÁ -Á -Á -Á 230,000Á Á 230,000Á Issuance of common stockÁ 550,000Á Á 6,000Á Á 4,944,000Á Á -Á Á 4,950,000Á Issuance of pre-funded warrantsÁ -Á -Á -Á 4,882,000Á Á -Á Á 4,882,000Á Common stock offering costsÁ -Á -Á -Á (831,000)Á -Á -Á -Á (831,000)Á Issuance of common stock for stock offering costsÁ 19,047Á -Á -Á -Á -Á -Á -Á -Á Redemption and retirement of treasury sharesÁ (654,105)Á Á (7,000)Á Á (4,301,000)Á -Á -Á (2,855,000)Á Á (7,163,000)Á Stock based compensationÁ 2,242Á -Á -Á 44,000Á Á -Á -Á 44,000Á Exercise of stock optionsÁ 2,667Á -Á -Á 14,000Á -Á -Á 14,000Á Balance at March 31, 2022Á 1,221,209Á Á 12,000Á Á 24,903,000Á -Á -Á (14,879,000)Á Á 10,036,000Á Net lossÁ -Á -Á -Á -Á (4,638,000)Á Á (4,638,000)Á Issuance of common stockÁ 1,014,230Á Á -Á -Á 10,000Á Á 4,026,000Á Á (6,000)Á Á 4,030,000Á Common stock offering costsÁ -Á -Á -Á (637,000)Á -Á -Á -Á (637,000)Á Exercise of pre-funded and common warrantsÁ 914,558Á Á 10,000Á Á 1,148,000Á -Á -Á 1,158,000Á Stock based compensationÁ 15,803Á -Á -Á 145,000Á -Á -Á 145,000Á Employee compensation - stock optionÁ -Á -Á 237,000Á -Á -Á 237,000Á OtherÁ 1,688Á -Á -Á -Á -Á -Á -Á -Á Balance at March 31, 2023Á 3,167,488Á Á 32,000Á Á 29,822,000Á -Á (6,000)Á Á (19,517,000)Á Á 10,331,000Á BalanceÁ 3,167,488Á Á 32,000Á Á 29,822,000Á Á (6,000)Á Á (19,517,000)Á Á 10,331,000Á Á Á Á Net lossÁ -Á -Á -Á -Á (6,398,000)Á Á (6,398,000)Á Net income (loss)Á -Á -Á -Á -Á (6,398,000)Á Á (6,398,000)Á Issuance of common stock - at-the-market offeringÁ 1,052,770Á Á 10,000Á Á 1,699,000Á -Á -Á -Á 1,709,000Á Issuance of common stock - private placementÁ 2,197,803Á Á 22,000Á Á 1,977,000Á -Á -Á -Á 1,999,000Á Common stock offering costsÁ -Á -Á -Á (179,000)Á -Á -Á -Á (179,000)Á Stock based compensationÁ -Á -Á -Á 110,000Á Á -Á -Á 110,000Á OtherÁ -Á -Á 110,000Á OtherÁ -Á -Á 6,000Á Á -Á 6,000Á Á Á Á Balance at December 31, 2023Á 6,418,061Á \$64,000Á \$33,429,000Á \$-Á (\$25,915,000)Á \$7,578,000Á Á (25,915,000)Á \$7,578,000Á Á See notes to the consolidated financial statements Á F-21 Á Á THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS December 31, 2023, and March 31, 2023 and 2022 Á NOTE 1 “NATURE OF BUSINESS” Á We are primarily engaged in the development, marketing, and sale of consumer karaoke audio equipment, accessories, and musical recordings. We believe we are a leading global karaoke and music entertainment company that specializes in the design and production of quality karaoke and music enabled consumer products for adults and children. Our products are among the most widely available karaoke products in the world. Our mission is to “create joy through music.” Á The Singing Machine’s operations include its wholly owned subsidiaries, SMC Logistics, Inc., a California corporation (“SMCLtâ”), SMC-Music, Inc., a Florida corporation (“SMCMâ”), SMC (HK) Limited, a Hong Kong company (“SMHâ”), MICS Hospitality Holdings, Inc., a Delaware corporation (“MICS Hospitalityâ”), MICS Hospitality Management, LLC, a Delaware limited liability company (“MICS Hospitality Managementâ”) and MICS Nomad, LLC, a Delaware limited liability company (“MICS NYâ”). Á NOTE 2 - RECENT DEVELOPMENTS Á Change in Fiscal Year Á During 2023, our Board of Directors approved a change in our fiscal year end from March 31 to December 31. Our results of operations, cash flows, and all transactions impacting shareholders’ equity presented in this Transition Report on Table of Contents Form 10-KT are for the nine-month period ended December 31, 2023 (“transition period”), and our fiscal years 2023 and 2022 are for the twelve months ended March 31, 2023, and March 31, 2022, unless otherwise noted. Á Private Placement Á On November 20, 2023, the Company entered into an agreement to sell \$2,000,000 in common stock through a private placement of common stock (the “Private Placement”). The Private Placement was completed with two Affiliates, (Stingray Group, Inc. and Jay Foreman), both of which were existing shareholders with Board representation. The Private Placement was completed at \$0.91 per share of common stock, with a total of approximately 2,198,000 shares issued. Net proceeds from the transaction were approximately \$1,900,000, net of transaction fees of approximately \$100,000. During the six-month period after the closing date, the purchasers may make a written request for registration under the Securities Act of all or any portion of the shares purchased. Á Hospitality Lease Á On August 23, 2023, MICS NY entered into an Agreement of Lease (the “Lease Agreement”) with OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the “Landlord”), pursuant to which MICS NY agreed to lease approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space in the property located at 111 West 24th Street, New York, New York (the “Premises”). Á The term of the Lease Agreement is for fifteen (15) years, or on such an earlier date upon which the term shall expire, be canceled or terminated pursuant to any of the conditions or covenants of the Lease Agreement. Pursuant to the Lease Agreement, MICS NY is obligated to pay an initial base rent in the amount of \$30,000 beginning August 1, 2024, with scheduled increases over the term, as set forth in the Lease Agreement. Á In March 2024, the Company initiated the termination of this lease under certain provisions made available under the Lease Agreement. The Landlord and the Company are in active discussions as to the terms of the lease termination however as of this filing, it is too early in the negotiation process to estimate any potential loss, if any, related to the lease termination process. Á ATM Offering Á On February 15, 2023, the Company entered into an At-The-Market Issuance Sales Agreement (the “Sales Agreement”) with Aegis Capital Corp, as sales agent (the “Agent”), pursuant to which the Company could offer and sell, from time to time, through the Agent (the “ATM Offering”), up to approximately 1,800,000 in shares of the Company’s common stock. For the nine months ended December 31, 2023, and fiscal year ended March 31, 2023, the Company received net proceeds of approximately \$1,654,000 and \$36,000, respectively, after payment of brokerage commissions and administrative fees to the agent. As of May 12, 2023, the Company terminated the Sales Agreement. Á NOTE 3 “LIQUIDITY, GOING CONCERN AND MANAGEMENT PLANS” Á As of December 31, 2023, the Company had cash on hand of approximately \$6,703,000 which is not sufficient to fund the Company’s planned operations through one year after the date the consolidated financial statements are issued. The Company has a recent history of recurring operating losses and decreases in working capital. These factors create substantial doubt about the Company’s ability to continue as a going concern for at least one year after the date that the Company’s audited consolidated financial statements are issued. Á The consolidated financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern. Accordingly, the consolidated financial statements have been prepared on a basis that

assumes the Company will continue as a going concern and which contemplates the realization of assets and satisfaction of liabilities and commitments in the ordinary course of business. A Management intends to finance operations with future debt or equity financings however, if and when such financings may occur are uncertain. A In making this assessment management performed a comprehensive analysis of the Company's current circumstances including: its financial position, cash flow and cash usage forecasts, and obligations and debts. Although management has a recent history of successful capital raises, the analysis used to determine the Company's ability as a going concern does not include cash sources outside the Company's direct control that management expects to be available within the next 12 months. A F-22 A THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS December 31, 2023, and March 31, 2023 and 2022 A NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES A BASIS OF PRESENTATION A The accompanying consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP). A PRINCIPLES OF CONSOLIDATION A The accompanying consolidated financial statements include the accounts of the Company and its Hong Kong subsidiary, SMCL, SMCM, SMH, MICS Hospitality, MICS Hospitality Management and MICS NY. All inter-company accounts and transactions have been eliminated in consolidation for all periods presented. A RECLASSIFICATION OF PRIOR YEARS PRESENTATION A Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations. A USE OF ESTIMATES A The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets, liabilities, revenues and expenses. Actual results could differ materially from these estimates. Estimates are assessed each period and updated to reflect current information. Significant estimates include revenue recognition, allowance for credit losses, provision for excess and obsolete inventory, reserve for sales returns, accruals relating to litigation, income taxes and share-based compensation expense. A ACCOUNTS RECEIVABLE AND ALLOWANCES FOR EXPECTED CREDIT LOSSES A In June 2016, the FASB issued Accounting Standards Update (ASU) 2016-13, Financial Instruments "Credit Losses" (Topic 326). This ASU represents a significant change in the current accounting model by requiring immediate recognition of management's estimates of current expected credit losses. Under the prior model, losses were recognized only as they were incurred, which delayed recognition of expected losses that might not yet have met the threshold of being probable. The amendments in ASU 2016-03 were effective for our fiscal year beginning April 1, 2023, including interim periods within that fiscal year. We adopted ASU 2016-03 on April 1, 2023, and the adoption did not have any material effect on our consolidated financial statements and related disclosures. A The Company recognizes an allowance for credit losses at the time a receivable is recorded based on its estimate of expected credit losses and adjusts this estimate over the life of the receivable as needed. The Company evaluates specific identified risks and the aggregation and risk characteristics of a receivable pool and develops loss rates that reflect historical collections, current forecasts of future economic conditions over the time horizon the Company is exposed to credit risk, and payment terms or conditions that may materially affect future forecasts. As needed, amounts are written-off when determined to be uncollectible. A INVENTORY AND RETURNS ASSET A Inventory is comprised primarily of electronic karaoke equipment, microphones, and accessories, and are stated at the lower of cost or net realizable value, as determined using the first in, first out method. The Company reduces inventory on hand to its net realizable value on an item-by-item basis when it is apparent that the expected realizable value of an inventory item falls below its original cost. A charge to cost of sales results when the estimated net realizable value of specific inventory items declines below cost. Management regularly reviews the Company's investment in inventories for such declines in value. A In addition, the Company reports an estimated amount for the net realizable value of expected future inventory returns (returns asset) related to the Company's defective allowance, overstock, and warranty policies. A F-23 A THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS December 31, 2023, and March 31, 2023 and 2022 A LONG-LIVED ASSETS A The Company periodically evaluates the carrying value of the unamortized balances of its long-lived assets, including property, equipment and rental assets, to determine whether impairment of these assets has occurred or whether a revision to the related amortization periods should be made. If the carrying value of the long-lived asset group exceeds the estimated future undiscounted cash flows, an impairment loss is recorded based on the amount by which the asset group's carrying amount exceeds its fair value. Fair value is determined based on an evaluation of the asset's associated discounted future cash flows or appraised value. For the nine months ended December 31, 2023 and fiscal year ended March 31, 2023, the Company had no impairment loss related to long-lived assets. A PROPERTY AND EQUIPMENT, NET A Property and equipment are stated at cost, less accumulated depreciation. Expenditures for repairs and maintenance are charged to expense as incurred. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to their estimated useful lives using straight-line methods. A LEASES A The Company determines if an arrangement contains a lease at the inception of a contract. Right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the commencement date. The liability is equal to the present value of the remaining minimum lease payments. The asset is based on the liability, subject to certain adjustments. Operating leases result in straight-line expense (similar to operating leases under the prior accounting standard) while finance leases result in a front-loaded expense pattern (similar to capital leases under the prior accounting standard). As the interest rate implicit in the Company's operating leases is not readily determinable, the Company utilizes its incremental borrowing rate to discount the lease payments. The Company utilizes the implicit rate for its finance leases. A FAIR VALUE OF FINANCIAL INSTRUMENTS A We follow Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 825, Financial Instruments, which requires disclosure of information about the fair value of certain financial instruments for which it is practicable to estimate that value. For the purposes of this disclosure, the fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation. The carrying amounts of the Company's short-term financial instruments, including accounts receivable, accounts payable, accrued expenses, refunds due to customers, customer deposits, other current liabilities and due from related parties approximates fair value due to the relatively short period to maturity for these instruments. The carrying amounts on other liabilities are approximate to fair value due to their relatively short period to maturity. A REVENUE RECOGNITION AND RESERVE FOR SALES RETURNS A The Company recognizes revenue in accordance with FASB ASC 606, Revenue from Contracts with Customers. All revenue is generated from contracts with customers. The Company recognizes revenue when the control of the goods sold is transferred to the customer, in an amount, referred to as the transaction price, that reflects the consideration to which the Company is expected to be entitled in exchange for those goods. The Company determines revenue recognition utilizing the following five steps: (1) identification of the contract with a customer, (2) identification of the performance obligations in the contract (promised goods or services that are distinct), (3) determination of the transaction price, (4) allocation of the transaction price to the performance obligations, and (5) recognition of revenue when, or as, the Company transfers control of the product or service for each performance obligation. A The Company's performance obligations are established when a customer submits a purchase order notification, and the Company accepts the order. The Company identifies performance obligations as the delivery of the requested product or service in appropriate quantities and to the location specified in the customer's contract and/or purchase order. Revenue from sales of product is recognized at a point in time when the Company transfers control to the customer, typically at the time when the product is delivered or shipped, at which time, title passes to the customer and there are no further performance obligations with regards to the product. A The Company selectively participates in a retailer's co-op promotion incentives to maximize sales of the Company's products on the retail floor or to assist in developing consumer awareness of new product launches, by providing marketing fund allowances to our customers. As these co-op promotion initiatives are not a distinct good or service and the Company cannot reasonably estimate the fair value of the benefit it receives from these arrangements, the cost of these allowances at the time they are offered to the customers are recorded as a reduction to net sales. Co-op promotion incentives were approximately \$2,600,000 during the nine months ended December 31, 2023, \$2,300,000 during fiscal 2023 and \$2,000,000 during fiscal 2022. A The Company's contracts with customers consist of one performance obligation (the sale of the Company's products). The Company's contracts have no financing elements, payment terms are generally less than 120 days and have no further contract asset or liability obligations once control of goods is transferred to the customer. Revenue is recorded in the amount of consideration the Company expects to receive for the sale of these goods. A Costs incurred in fulfilling contracts with customers include administrative costs associated with the procurement of goods are included in general and administrative expenses, in-bound freight costs are included in the cost of goods sold and accrued sales representative commissions are included in selling expenses in the accompanying consolidated statements of operations as our underlying customer agreements are less than one year. A F-24 A THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS December 31, 2023, and March 31, 2023 and 2022 A While the Company has no overstock return privileges in its vendor agreements with its customers, the Company does accept defective returns, warranty exchanges and overstock from seasonal customers. The Company estimates the sales value of goods to be returned from our allowance programs for goods returned from the customer for various reasons, whereby a reserve for sales returns is recorded based on historic return amounts, specific events as identified and management estimates. The Company's reserve for sales returns was approximately \$3,400,000 as of December 31, 2023, and \$900,000 as of March 31, 2023. The Company estimates the net realizable value of these expected future sales returns. The net realizable value of these estimated returns is classified as return assets as part of current assets on the accompanying consolidated financial statements. The Company's return assets were approximately \$1,900,000 and \$600,000 as of December 31, 2023, and March 31, 2023, respectively. A SHIPPING AND HANDLING COSTS A Shipping and handling activities are performed before the customer obtains control of the goods sold to them and are considered activities to fulfill the Company's promise to transfer the goods. For the nine months ended December 31, 2023, shipping and handling expenses were approximately \$600,000. For Fiscal 2023 and 2022 shipping and handling expenses were approximately \$500,000 and \$900,000, respectively. These expenses are classified as a component of selling expenses in the accompanying consolidated statements of operations. A SHARE-BASED COMPENSATION A The Company has granted stock options and restricted stock units (RSUs) to employees, non-employee consultants and non-employee members of our Board of Directors. The Company also has an equity incentive plan which provides for the issuance of equity incentive awards, such as stock options, stock appreciation rights, stock awards, restricted stock, stock units, performance awards and other stock or cash-based awards collectively, the Awards. Awards may be granted under the 2022 Plan to the Company's employees, officers, directors, consultants, agents, advisors and independent contractors. A The Company measures the compensation cost associated with all share-based payments based on grant date fair values. The fair value of each stock option and stock purchase right is estimated on the date of grant using an option pricing model that meets certain requirements. The Company generally uses the Black-Scholes option pricing model to estimate the fair value of its stock options and stock purchase rights. The determination of the fair value of share-based payment awards utilizing the Black-Scholes model is affected by the Company's stock price and several assumptions, including expected volatility, expected term, risk-free interest rate and expected dividends. A For grants of stock options, the Company uses a blend of historical and implied volatility for traded options on its stock to estimate the expected volatility assumption required in the Black-Scholes model. The Company's use of a blended volatility estimates in computing the expected volatility assumption for stock options is based on its belief that while the implied volatility is representative of expected future volatility, the historical volatility over the expected term of the award is also an indicator of expected future volatility. The Company utilizes a blended volatility estimate that consists of implied volatility and historical volatility in order to estimate the expected volatility assumption of the Black-Scholes model. A The expected term of stock options granted is estimated using historical experience. The risk-free interest rate assumption is based on observed interest rates appropriate for the expected terms of the Company's stock options and stock purchase rights. The dividend yield assumption is based on the Company's history and expectation of no dividend payouts. The Company estimates forfeitures at the time of grant and revises these estimates, if necessary, in subsequent periods if actual forfeitures differ from those estimates. The Company estimates its forfeiture rate assumption for all types of share-based compensation awards based on historical forfeiture rates related to each category of award. A Compensation costs associated with grants of restricted stock units are measured at fair value, which has historically been the closing price of the Company's common stock on the date of grant. A The Company recognizes share-based compensation expense over the requisite service period of each individual award, which generally equals the vesting period, using the straight-line method for awards that contain only service conditions. For awards that contain performance conditions, the Company recognizes the share-based compensation expense on a straight-line basis for each vesting tranche, when achievement of that tranche is considered probable. A The Company evaluates the assumptions used to value stock awards at each grant date. If there are any modifications or cancellations of the underlying unvested securities, the Company may be required to accelerate, increase or cancel any remaining unearned share-based compensation expense. A INCOME TAXES A The Company follows the provisions of FASB ASC 740 Accounting for Income Taxes. Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributed to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized. A F-25 A THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS December 31, 2023, and March 31, 2023 and 2022 A The Company recognizes a liability for uncertain tax positions. An uncertain tax position is defined as a position in a previously filed tax return or a position expected to be taken in a future tax return that is not based on clear and unambiguous tax law and which is reflected in measuring current or deferred income tax assets and liabilities for interim or annual periods. The Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The Company measures the tax benefits recognized based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate resolution. A As of December 31, 2023, and March 31, 2023, there were no uncertain tax positions that resulted in any adjustment to the Company's provision for income taxes. The Company recognizes interest and penalties related to unrecognized tax benefits in its provision for income taxes. The Company currently has no liabilities recorded for accrued interest or penalties related to uncertain tax provisions. A RECENT ACCOUNTING PRONOUNCEMENTS A In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 is intended to enhance the usefulness of income tax disclosures by requiring entities to disclose specific rate reconciliations, amount of income taxes separate by federal and individual tax jurisdictions, and the amount of income (loss) from continuing operations before income tax expense (benefit) disaggregated between federal, state and foreign. ASU 2023-09 is effective for the Company for its fiscal year beginning January 1, 2025, with early adoption permitted. The Company is currently evaluating the impact of adopting this standard on our consolidated financial statements and related disclosures. A NOTE 5 - PROPERTY AND EQUIPMENT, NET A PROPERTY AND EQUIPMENT A summary of property and equipment is as follows: A SCHEDULE OF PROPERTY AND EQUIPMENT A Useful life December 31, 2023 A March 31, 2023 A Life A 2023 A 2023 A A A A A A Computer and office equipment A 5-7 years A \$404,000 A \$497,000 A Furniture and fixtures A 7 years A A 107,000 A A 111,000 A Warehouse equipment A 7 years A A A 251,000 A Molds and tooling A 3-5 years A A 2,228,000 A A 2,160,000 A A A 2,739,000 A A 3,019,000 A Less: Accumulated depreciation A A 2,335,000 A A 2,386,000 A A A \$404,000 A \$633,000 A Depreciation expense for the nine months ended December 31, 2023 was approximately \$287,000. A Depreciation expense for both fiscal years ended March 31, 2023, and 2022, was approximately \$228,000 and \$246,000, respectively. A NOTE 6 A FINANCING A Oxford Credit Facility A On March 28, 2024, the Company entered into a Loan and Security Agreement with Oxford Business Credit (the Credit Agreement), as Lender. The Credit Agreement established a secured asset-backed revolving credit facility which is comprised of a maximum \$2,000,000 revolving credit facility (the Credit Facility). Availability under the Credit Facility is determined monthly by a borrowing base comprised of a percentage of eligible accounts receivable of the Borrowers. The Company's obligations under the Credit Agreement are secured by a continuing security interest in all property of each Loan Party, subject to certain excluded collateral (as defined in the Credit Agreement). A F-26 A THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS December 31, 2023, and March 31, 2023 and 2022 A Borrowings under the Credit Facility take the form of base rate loans at interest rates of the greater of either (a) the Prime Rate plus 2.5% The Credit agreement includes certain covenants which include, but are not limited to restrictions on debt, asset liens, capital expenditures, formation of new entities and financial covenants. A The Credit Agreement is for a two-year term that expires on November 28, 2026, and automatically renews for an additional one-year term on each anniversary of date of the agreement unless the Company notifies Oxford within 60 days before the anniversary date of its intention to pay off the Credit

The Company is subject to a two percent (2%) Ex Fee if the company terminates the Credit Agreement and repays the obligations under the Credit Facility prior to the anniversary date of the Credit Agreement. The Exit Fee shall automatically renew on the one-year anniversary date of the Loan Agreement for an additional one-year period unless the Company notifies Lender in writing within sixty (60) days before such anniversary date of Borrower's intention to pay off this Credit Facility and terminate the Credit Agreement and all obligations of the Credit Facility are paid in full by each anniversary date.

Fifth Third Bank Asset-backed Revolving Credit Facility

On October 14, 2022, the Company entered into a Loan and Security Agreement with Fifth Third Financial Corporation (the "Credit Agreement"), as Lender, replacing the Company's credit facilities with Crestmark and IHC that were terminated by the Company on October 13, 2022. The Credit Agreement established a secured asset-backed revolving credit facility which is comprised of a maximum \$15,000,000 revolving credit facility (the "Credit Facility"). The Credit Facility was terminated on November 17, 2023. Availability under the Credit Facility was determined monthly by a borrowing base comprised of a percentage of eligible accounts receivable and eligible inventory of the Borrowers. The Company's obligations under the Credit Agreement are secured by a continuing security interest in all property of each Loan Party, subject to certain excluded collateral (as defined in the Credit Agreement). Costs associated with closing of the Credit Agreement of approximately \$254,000 were deferred and being amortized over life of the loan. During the nine months ended December 31, 2023, and 2022, the Company incurred amortization expenses of approximately \$215,000 and \$18,000 respectively associated with the amortization of deferred financing costs from the Credit Agreement. During the fiscal years ended March 31, 2023, and 2022, the Company incurred amortization expense of approximately \$39,000 and \$0, respectively, associated with the amortization of deferred financing costs from the Credit Agreement.

Borrowings under the Credit Facility took the form of base rate loans at interest rates of the greater of either (a) the Prime Rate plus 0.50% or (b) the Secured Overnight Financing Rate ("SOFR") 30-day term rate plus 3%, subject to a minimum of 0.050% in either case. For the nine months ended December 31, 2023, and 2022, the Company incurred interest expense of approximately \$28,000 and \$19,000, respectively. For the fiscal years ended March 31, 2023, and 2022, the Company incurred interest expense of approximately \$33,000 and \$0, respectively.

On May 19, 2023, the Company executed a Waiver and First Amendment agreement which provides for a waiver of previous defaults and instituted new covenants. On November 17, 2023, the Company voluntarily terminated the Credit Agreement as the Company could not comply with the debt coverage financial covenant effective September 30, 2023. There was no balance outstanding on the credit agreement as of the termination date.

Intercreditor Revolving Credit Facility

Crestmark Bank and Iron Horse Credit

On June 16, 2020, the Company entered into a two-year Credit and Security Agreement for a \$2,500,000 financing facility, with Iron Horse Credit (an affiliate of HCAE) on eligible accounts receivable and inventory. Also, on June 16, 2020, the Company entered into a two-year Loan and Security Agreement for a \$10,000,000 financing facility with Crestmark Bank (an affiliate of Crestmark) on eligible accounts receivable. For the nine months ended December 31, 2023, and 2022, the Company incurred approximately \$0 and \$8,000, respectively, in amortization costs for deferred financing charges associated with the credit and security agreements with Crestmark and IHC. The Company also incurred interest expense of approximately \$400,000 and \$500,000 for the fiscal years ended March 31, 2023, and 2022, respectively, associated with the credit and security agreements with Crestmark and IHC.

F-27 THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023, and March 31, 2023 and 2022 NOTE 7 - COMMITMENTS AND CONTINGENCIES

Hospitality Lease

On August 23, 2023, MICS NY entered into an Agreement of Lease (the "Lease Agreement") with OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the "Landlord"), pursuant to which MICS NY agreed to lease approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space in the property located at 111 West 24th Street, New York, New York (the "Premises"). It was the Company's intention to use the Premises as a new karaoke venue, offering immersive karaoke technology and audio-visual capabilities, with restaurant and bar offerings however due to lack of funding, the Company initiated termination of the lease in March 2024 (See Note 8 - Operating Leases).

The term of the Lease Agreement is for fifteen (15) years, or on such an earlier date upon which the term shall expire, be canceled, or terminated pursuant to any of the conditions or covenants of the Lease Agreement. Pursuant to the Lease Agreement, MICS NY is obligated to pay an initial base rent in the amount of \$30,000 beginning July 1, 2024, with scheduled increases over the term, as set forth in the Lease Agreement.

In March 2024, the Company initiated the termination of this lease under certain provisions made available under the Lease Agreement. The Landlord and the Company are in active discussions as to the terms of the lease termination however as of this filing, it is too early in the negotiation process to estimate any potential loss, if any, related to the lease termination process.

A Derivative Litigation

On December 21, 2023, Ault Lending, LLC, a wholly owned subsidiary of Ault Alliance, Inc. (an affiliate), one of the Company's largest shareholders, filed a derivative shareholder action in Delaware Chancery Court against the Company, its Directors, and other Company shareholders (The Stingray Group, Inc. and Regalia Ventures) (the Defendants) for alleged breach of fiduciary duty in approving a recent above-market private placement equity transaction. The Complaint alleges the Company, and its Directors followed an inadequate process in evaluating the private placement transaction which occurred back in November 2023 and entered into the transaction with an intent to dilute Ault's ownership stake in the Company. The Defendants have retained Deloitte & Touche LLP to represent them in this matter and the Company has filed a motion to dismiss the suit. The Company has Director & Officer liability insurance for up to \$5,000,000 with a retention of \$250,000 per derivative claims.

Other than what is disclosed above, we are not a party to, and our property is not the subject of, any pending material legal proceedings.

NOTE 8 OPERATING LEASES

At the time of this filing, the Company has operating lease agreements for offices in Florida and Hong Kong and a retail location in New York expiring in various years through 2038. The Company entered into an operating lease agreement, effective October 1, 2017, for our corporate headquarters located in Fort Lauderdale, Florida where we lease approximately 6,500 square feet of office space. The lease expired on March 31, 2024. The base rent payment is approximately \$9,950 per month, subject to annual adjustments. On February 22, 2024, the Company executed a lease extension for 14 months effective April 1, 2024, and expires on May 31, 2025. The base rent on the extension is approximately \$10,553 per month subject to a 3% annual adjustment.

The Company entered into an operating lease on August 23, 2023, for approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space. The lease expires August 22, 2038, and the monthly base rent is \$30,000, subject to annual increases. The lease includes a 11-month free rent period between July 1, 2023, and June 30, 2024 and also includes a \$700,000 reimbursement for tenant improvements upon completion of construction milestones as defined in the lease. Due to uncertainties as to whether these milestones will be met timely, the Company has not recorded any amounts related to the tenant improvement allowance in our consolidated financial statements for the nine months ended December 31, 2023, at lease inception in the balance sheet of our consolidated financial statements.

On August 31, 2023, our Ontario, California operating lease agreement for our primary warehouse expired. The Company did not renew the lease and instead transferred all of its warehousing and logistics operations to a third-party logistics facility.

We entered into an operating lease agreement, effective October 15, 2022, for our administrative office located in Hong Kong where we lease approximately 1,890 square feet of office space. The lease expires on October 14, 2025. The base rent payment is approximately \$4,900 per month for the entire term of the lease.

F-28 THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023, and March 31, 2023 and 2022

Lease expense for our operating leases is recognized on a straight-line basis over the lease terms.

Supplemental balance sheet information related to leases as of December 31, 2023 and March 31, 2023 is as follows:

SCHEDULE OF SUPPLEMENTAL INFORMATION RELATED TO LEASES AS OF DECEMBER 31, 2023 AND MARCH 31, 2023

Assets: Current portion of operating leases \$84,000 Less: current portion of operating leases \$509,000 Operating lease liabilities, net of current portion \$3,925,000 As of March 31, 2023, Supplemental statement of operations information related to leases for the nine months ended December 31, 2023 and fiscal year ended March 31, 2023 is as follows:

SCHEDULE OF LEASE TERM AND DISCOUNT RATE AS OF FISCAL YEAR ENDED MARCH 31, 2023 AND FISCAL YEAR ENDED MARCH 31, 2022

Operating lease expense as a component of general and administrative expenses \$717,000 Cash flow included in the measurement of lease liabilities \$1,058,000 Supplemental cash flow information related to leases for the nine months ended December 31, 2023 and fiscal year ended March 31, 2023 is as follows:

(i) Cash paid for amounts included in the measurement of lease liabilities \$858,000 (ii) Weighted average discount rate 12.4%

(iii) Minimum future payments under all operating leases as of December 31, 2023, are as follows:

SCHEDULE OF OPERATING LEASE MINIMUM FUTURE PAYMENTS Payments due by period Amount 2024 \$269,000 2025 \$355,000 2026 \$529,000 2027 \$585,000 2028 \$610,000 Thereafter \$7,555,000 Total minimum future payments \$9,903,000 Less: interest \$5,894,000 Total operating lease liabilities \$4,009,000 Less: current portion of lease liabilities \$84,000 Operating lease liabilities, net of current portion \$3,925,000

NOTE 9 STOCK COMPENSATION EXPENSE EQUITY INCENTIVE PLAN

On April 12, 2022, the Board of Directors approved The Singing Machine Company, Inc. 2022 Equity Incentive Plan, or the 2022 Plan. The 2022 Plan provides for the issuance of equity incentive awards, such as stock options, restricted stock, performance shares, restricted stock units, performance awards and other stock or cash-based awards collectively, the Awards may be granted under the 2022 Plan to the Company's employees, officers, directors, consultants, agents, advisors and independent contractors.

The maximum number of shares of common stock initially available for issuance under the 2022 Plan is 233,334 shares of common stock and thereafter an annual increase shall be added as of the first day of the Company's fiscal year beginning in 2023, equal to the least of (i) 5% of the outstanding common stock on a fully diluted basis as of the end of the Company's immediately preceding fiscal year, (ii) 33,334 shares, and (iii) a lesser amount as determined by the Board of Directors. The shares of common stock subject to stock awards granted under the 2022 Plan that lapse, terminate, expire prior to exercise, are canceled, or are forfeited, shall again become available for issuance under the 2022 Plan. Shares subject to a stock award under the 2022 Plan shall not again be made available for issuance or delivery under the 2022 Plan if such shares are (i) tendered by a participant or returned by the Company as full or partial payment to the Company for the exercise or purchase price of an award or (ii) used to satisfy tax withholding obligations in connection with an award.

The Board of Directors may amend, suspend or terminate the 2022 Plan or a portion of it at any time; however, to the extent required by applicable law, regulation or stock exchange rule, stockholder approval shall be required for any amendment to the 2022 Plan. The 2022 Plan is scheduled to terminate automatically in ten (10) years following the earlier of (a) the date the Board of Directors adopted the 2022 Plan and (b) the date the stockholders approved the 2022 Plan.

F-29 THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023, and March 31, 2023 and 2022 COMMON STOCK OPTIONS

During the nine months ended December 31, 2023, the Company did not issue any stock options. During the fiscal years ended March 31, 2023, the Company issued the following stock options:

Fiscal 2023: During the fiscal year ended March 31, 2023, the Company issued 6,001 stock options under the 2022 Plan at an exercise price ranging from \$2.35 to \$8.11 per share to directors as compensation for their service.

During the fiscal year ended March 31, 2023, the Company issued 37,001 stock options from the 2022 Plan at an exercise price ranging from \$4.00 to \$8.65 per share to the Company's officers as incentive compensation for the successful up-listing of the Company's common stock on the Nasdaq Capital Market and compensation related to their Fiscal 2022 annual incentive plan.

During the fiscal year ended March 31, 2023, the Company issued 64,750 stock options from the 2022 Plan to all employees (excluding Company officers) who had one year or more of service to the Company under an Employee Incentive Plan at an exercise price ranging from \$8.11 to \$8.65 per share.

An employee stock option compensation expense for the nine months ended December 31, 2023, and in fiscal years ended March 31, 2023, and 2022 includes the estimated fair value of options granted, amortized on a straight-line basis over the requisite service period for the entire portion of the award. For the nine months ended December 31, 2023, the stock option expense was approximately \$110,000. For the fiscal years ended March 31, 2023, and 2022, the stock option expense was approximately \$237,000 and \$22,000, respectively.

Fiscal 2022: During the fiscal year ended March 31, 2022, the Company issued 2,001 Board approved options three members of our Board of Directors at an exercise price ranging from \$8.10 and \$8.70 per share pursuant to our annual director compensation plan for the fiscal year ended March 31, 2022.

The fair value of each option grant was estimated on the date of the grant using the Black-Scholes option-pricing model with the assumptions outlined below

other estimated offering expenses of approximately \$600,000. The price to the public in the offering was \$4.00 per Share, based on underwriting discounts and commissions. The offering closed on May 26, 2022. The Company received net proceeds of approximately 3,400,000 which was used for working capital. A Pursuant to the terms of the Underwriting Agreement, the Company agreed to issue to the Underwriter warrants to purchase up to 100,000 shares of Common Stock representing 10.0% of the Shares sold in this offering, excluding any Shares sold through the over-allotment option. The warrants are exercisable for six months from the commencement of sales under the offering, have an exercise price of \$5.00 per share and expire five years from the date of issuance. The Company estimated the fair value of these warrants to be approximately \$244,000 using the Black-Scholes Model based on the following input assumptions: common stock price of \$2.90, expected life of the warrants of 3 years; stock price volatility of 176%; dividend yield of 0%; and the risk-free interest rate of 2.63%. On May 24, 2022, the Company's common stock was approved to list on the Nasdaq Capital Market under the symbol "MICS" and began trading on the Nasdaq Capital Market on May 24, 2022. A NOTE 12 - ATM OFFERING - On February 15, 2023, the Company entered into an At-The-Market Issuance Sales Agreement (the "Sales Agreement") with Aegis Capital Corp. as sales agent (the "Agent"), pursuant to which the Company could offer and sell, from time to time, through the Agent (the "ATM Offering"), up to approximately 1,800,000 in shares of the Company's common stock. For the nine months ended December 31, 2023, and fiscal year ended March 31, 2023, the Company received net proceeds of approximately \$1,654,000 and \$36,000, respectively, after payment of brokerage commissions and administrative fees to the agent. The ATM Offering was terminated on May 12, 2023. A F-31 A THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS December 31, 2023, and March 31, 2023 and 2022 A NOTE 13 - PRIVATE PLACEMENT - On November 20, 2023, the Company entered into an agreement to sell \$2,000,000 in common stock through a private placement of common stock (the "Private Placement"). The Private Placement was completed with two Affiliates, (Stingray Group, Inc. and Jay Foreman), both of which were existing shareholders with Board representation. The Private Placement was completed at \$0.91 per share of common stock, with a total of approximately 2,198,000 shares issued. Net proceeds from the transaction were approximately \$1,900,000, net of transaction fees of approximately \$100,000. During the six-month period after the closing date, the purchasers may make a written request for registration under the Securities Act of all or any portion of the shares purchased. A NOTE 14 - AUGUST 2021 STOCK REDEMPTION - On August 5, 2021, the Company entered into the Redemption Agreement with concepts and Treasure Green (former majority shareholders), pursuant to which the Company redeemed 654,105 shares of common stock of the Company. The closing of the transaction set forth in the Redemption Agreement took place on August 10, 2021, at which time the Redeemed Shares were assigned and transferred back to the Company in consideration of a payment by the Company of approximately \$7.2 million to concepts and Treasure Green. The Redeemed Shares were retired and returned to the unissued authorized capital of the Company. Pursuant to the Redemption Agreement, neither concepts nor Treasure Green remained stockholders of the Company. A NOTE 15 - AUGUST 2021 PRIVATE PLACEMENT - On August 5, 2021, the Company entered into a securities purchase agreement (the "Purchase Agreement") with large institutional investors and the strategic investor for private placement of (i) 550,000 shares of its common stock (the "Shares") together with Common Warrants to purchase up to 550,000 shares of common stock with an exercise price of \$0.10 per share, and (ii) 561,111 pre-funded warrants (the "Pre-Funded Warrants") with each Pre-Funded Warrant exercisable for one share of common stock at an exercise price of \$0.01 per share, together with Common Warrants to purchase up to 561,111 shares of common stock at an exercise price of \$0.10 per share (the "Private Placement"). A The Common Warrants and Pre-Funded Warrants are collectively referred to as (the "Warrants"). The Warrants are exercisable at any time at the option of the holder, have a term of 5 years from the issuance date and provide for cashless exercise under certain conditions. The Company determined that the Warrants meet the conditions for equity classification. Shares issuable upon exercise of the Warrants are hereinafter referred to as the "Warrant Shares". The exercise price and number of the Warrant Shares are subject to anti-dilution and other adjustments for certain stock dividends, stock splits, subsequent rights offerings, pro rata distributions or certain equity structure changes. A Pursuant to the terms of the Purchase Agreement, on September 3, 2021, the Company filed a registration statement providing for the resale by the purchasers of the Shares and Warrant Shares sold in the Private Placement, which registration statement became effective on September 15, 2021. Additionally, under the terms of the Purchase Agreement, the Company was obligated to use its reasonable best efforts to submit an application to have the Company's common stock listed on a national exchange by December 31, 2021, and to use its reasonable best efforts to have the Shares and Warrant Shares listed on such national exchange as soon as practicable following the submission of such application. As indicated, the Common Stock was approved to list on the Nasdaq Capital Market under the symbol "MICS" and began trading on the Nasdaq Capital Market on May 24, 2022. A The closing of the Private Placement took place on August 10, 2021, when the Shares and Warrants were delivered to the purchasers and funds, in the amount of approximately \$9,800,000, were received by the Company. Approximately \$7,200,000 of the funds was used to execute the Redemption Agreement (See Note 14 - August 2021 Stock Redemption). A Stingray is part of the group of investors who participated in the Private Placement and have acquired a minority interest in the Company. A In connection with the Private Placement, on July 6, 2021, the Company entered into a Placement Agency Agreement with A.G.P./Alliance Global Partners (AGP), which provided for AGP to serve as the exclusive placement agent, advisor or underwriter (the "placement agent services"). Pursuant to the Placement Agency Agreement, upon closing of the Private Placement, the Company paid AGP placement fees of approximately \$600,000 (representing 7% of the gross proceeds raised in the Private Placement excluding proceeds raised from the strategic investor, plus 3.5% of the aggregate gross proceeds raised from the strategic investor), and issued AGP warrants to purchase 44,445 shares of the Company's common stock (the "Advisor Warrants") (representing 5% of the aggregate number of Shares and Pre-Funded Warrants sold in the Private Placement, excluding the Shares sold to the strategic investor). The Advisor Warrants have the same exercise price (\$10.50) and terms as the Common Warrants issued in the Private Placement. The Company estimated the fair value of the Advisor Warrants to be approximately \$400,000 using the Black-Scholes Model based on the following input assumptions: common stock price of \$9.90, expected life of the warrants of 2.5 years; stock price volatility of 168%; dividend yield of 0%; and the risk-free interest rate of 2.65%. A In addition to the placement fees paid to AGP, the Company incurred additional offering costs for direct incremental legal, consulting, accounting and filing fees related to the Private Placement of approximately \$400,000 of which one consultant was issued 1,905 shares of restricted common stock with an aggregate fair value of approximately \$200,000 and a cash payment of approximately \$100,000. Total offering costs related to the Private Placement amounted approximately \$800,000 of which was payment of stock issuance expenses, which is recorded as an offset to additional paid in capital in the accompanying consolidated statements of shareholders' equity. A NOTE 16 - INCOME TAXES - The Company's loss before income taxes for the nine months ended December 31, 2023, and fiscal years ended March 31, 2023, and 2022 is as follows: SCHEDULE OF LOSS BEFORE INCOME TAXES - A December 31, 2023 A March 31, 2023 A March 31, 2023 A Nine months ended A Fiscal years ended A December 31, 2023 A March 31, 2023 A United States A (\$6,173,000) A (\$3,526,000) A (\$261,000) A Foreign A (\$82,000) A \$48,000 A Loss before income taxes A (\$6,398,000) A (\$3,608,000) A \$287,000 A The provision for income taxes for the nine months ended December 31, 2023, and fiscal years ended March 31, 2023, and 2022 is as follows: SCHEDULE OF PROVISION FOR INCOME TAXES - A December 31, 2023 A March 31, 2023 A March 31, 2023 A Nine months ended A Fiscal years ended A December 31, 2023 A March 31, 2023 A Income tax provision: A A Federal A \$109,000 A \$63,000 A State A \$138,000 A \$63,000 A Other A \$5,000 A Hong Kong A \$34,000 A Total current Federal and State A \$138,000 A \$63,000 A Deferred A \$686,000 A \$60,000 A State A \$206,000 A \$54,000 A Total Deferred Federal and State A \$892,000 A \$6,000 A Total income tax provision A \$1,030,000 A \$57,000 A F-32 A THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS December 31, 2023, and March 31, 2023 and 2022 A The Company's net deferred tax assets as of December 31, 2023, and ended March 31, 2023 are as follows: A SCHEDULE OF DEFERRED TAX ASSETS AND LIABILITIES - A December 31, 2023 A March 31, 2023 A 2023 A NOL Federal Carryforward A \$1,291,000 A \$868,000 A State NOL Carryforward A \$470,000 A \$341,000 A Inventory differences to inventory valuation A \$1,173,000 A \$623,000 A Stock option compensation expense A \$159,000 A \$184,000 A Right of use liability A \$1,022,000 A \$118,000 A Business interest limitation A \$151,000 A \$138,000 A Allowance for doubtful accounts A \$45,000 A \$43,000 A Reserve for estimated returns A \$384,000 A \$89,000 A Accrued vacation A \$7,000 A \$14,000 A Total A \$4,702,000 A \$2,418,000 A Less: valuation allowance A \$(3,600,000) A \$(2,104,000) A Net deferred tax asset A \$1,102,000 A \$314,000 A Depreciable and amortizable assets A \$(67,000) A \$(134,000) ROU Asset A \$(1,000,000) A \$(111,000) A Prepaid expenses A \$(35,000) A \$(69,000) A Net deferred tax liability A \$(1,102,000) A \$(314,000) A Total A \$- A \$- A The Company recognizes federal, state and foreign current tax liabilities or assets based on its estimate of taxes payable to or refundable by tax authorities in the current fiscal year. The Company also recognizes federal, state and foreign deferred tax liabilities or assets based on the Company's estimate of future tax effects attributable to temporary differences and carryforwards. The Company records a valuation allowance to reduce any deferred tax assets by the amount of any tax benefits that, based on available evidence and judgment, are not expected to be realized. A The Company performed an analysis in accordance with the provisions of ASC 740, which requires an assessment of both positive and negative evidence when determining whether it is more likely than not that deferred tax assets are recoverable. The analysis performed to assess the realizability of the deferred tax assets included an evaluation of the pattern and timing of the reversals of temporary differences and the length of carryback and carryforward periods available under the applicable federal, state and foreign laws; and the amount and timing of future taxable income. The Company evaluated the realizability of its deferred tax assets as of December 31, 2023 and March 31, 2023 in accordance with accounting principles generally accepted in the United States of America and concluded that valuation allowance against all of our deferred tax assets was necessary based upon the Company's conclusions regarding, among other considerations, the Company's recent history of losses and projected earnings for fiscal year 2024 and in the future. A The actual tax provision differs from the expected tax for the nine-month transition period ended December 31, 2023, and the years ended March 31, 2023, and 2022 (computed by applying the U.S. Federal Corporate tax rate of 21 percent to income before taxes) as follows: A SCHEDULE OF TAX PROVISION - A December 31, 2023 A March 31, 2023 A Statutory federal tax rate A \$1,344,000 A \$758,000 A \$60,000 A Stater tax rate A \$(326,000) A \$(174,000) A Permanent differences A \$15,000 A \$13,000 A Permanent difference in ERC income A \$(99,000) A Tax rate differential on foreign earnings A \$59,000 A \$21,000 A Expiration of net operating loss carryforward A \$89,000 A Change in valuation allowance A \$1,495,000 A \$2,026,000 A \$55,000 A Other A \$12,000 A \$1,000 A Tax provision A \$1,030,000 A \$57,000 A F-33 A THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS December 31, 2023, and March 31, 2023 and 2022 A At December 31, 2023, and March 31, 2023, the Company had federal tax net operating loss carryforwards in the amount of approximately \$6,149,000 and \$4,131,000, respectively that begin to expire in the year 2025. The net operating loss carryforward is subject to an IRS Section 382 limitation that limited the amount available to use beginning in Fiscal 2020 to approximately \$150,000 per year. In addition, the Company had state tax net operating loss carryforwards of approximately \$2,453,000 and \$2,238,000, respectively that will begin to expire beginning in 2024. These tax net operating loss carryforwards may be subject to adjustment based on future changes in ownership. A At December 31, 2023, the Company evaluated the realizability of its deferred tax assets in accordance with GAAP and concluded that a valuation allowance of approximately \$3,600,000 against deferred tax assets is necessary. The recognition of the remaining net deferred tax asset and corresponding tax benefit is based upon the Company's conclusions regarding, among other considerations, the Company's current and anticipated customers, contracts and product introductions, and recent operating results. A NOTE 17 - REVENUE DISAGGREGATION - The Company disaggregates revenues by product line and major geographic region as most of its revenue is generated by the sales of karaoke hardware and the Company has no other material business segments: A Revenue by product

(the “Company”) (the Private Placement) was completed with two Affiliates, (Stingray Group, Inc. and Jay Foreman), both of which were existing shareholders with Board representation (See Note 13 “November 2023 Private Placement”).

A Due To/From Related Parties A The Company has a music subscription sharing agreement with Stingray. For the transition year ended December 31, 2023, and 2022, the Company received music subscription revenue of approximately \$600,000 and \$500,000, respectively. For the fiscal years ended March 31, 2023, and 2022, this amount was approximately \$700,000 and \$500,000, respectively. This amount was included as a component of net sales in the accompanying consolidated statements of operations.

A On December 31, 2023, and March 31, 2023, the Company had approximately \$269,000 and \$218,000, respectively, due from Stingray for music subscription reimbursement. At March 31, 2023, the Company had travel and entertainment expense reimbursements due from Ault Alliance, Inc., a former parent company, of approximately \$21,000. There was nothing due to or from Ault Alliance, Inc. on December 31, 2023. NOTE 20 “DAMAGED GOODS INCIDENT RECOVERY” For the fiscal years ended March 31, 2023 and 2022 we recognized a gain of approximately \$48,000 and \$339,000 as other income on the accompanying consolidated statements of operations due to settlement of accounts payable by a manufacturer’s representative of a factory that caused a damaged goods incident in Fiscal 2020.

A F-35 A THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS December 31, 2023, and March 31, 2023 and 2022 NOTE 21 “SUPPLEMENTAL INFORMATION CONDENSED FINANCIAL INFORMATION FOR THE NINE MONTHS ENDED DECEMBER 31, 2023, AND 2022.” The Singing Machine Company, Inc. and Subsidiaries CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS For the nine months ended December 31, 2023 and 2022 SCHEDULE OF CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS December 31, 2023A December 31, 2022A AA Nine Months EndedAA December 31, 2023A December 31, 2022A AA (unaudited)AA AA Net Sales\$ 29,198,000AA \$ 35,916,000AA AA AA Cost of Goods Sold\$ 23,008,000AA \$ 27,481,000AA AA Gross Profit\$ 6,190,000AA \$ 8,435,000AA AA Operating Expenses\$ 12,333,000AA \$ 9,986,000AA AA (Loss) Income from Operations\$ (6,143,000)AA \$(1,551,000)AA AA Other (Expenses) Income\$ (255,000)AA \$(574,000)AA AA (Loss) Income Before Income Tax Benefit\$ (6,398,000)AA \$(2,125,000)AA AA Income Tax Benefit (Loss)\$ 472,000AA \$ 538,000AA AA Net (Loss) Income\$ (6,398,000)AA \$(1,653,000)AA AA Loss per Common Share Basic and Diluted\$ (1.32)AA \$(0.61)AA AA Weighted Average Common and Common Equivalent Shares\$ 4,864,540AA \$ 2,699,210AA A F-36 A THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS December 31, 2023, and March 31, 2023 and 2022 A The Singing Machine Company, Inc. and Subsidiaries CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS For the nine months ended December 31, 2023 and 2022 (unaudited) A SCHEDULE OF CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS AA December 31, 2023A December 31, 2022A AA For the Nine Months EndedAA December 31, 2023A December 31, 2022A AA (unaudited)AA AA Cash flows from operating activities\$ 1,305,000AA \$(73,000) Changes in operating assets and liabilities\$ 5,504,000AA \$(538,000) Net cash provided by (used in) operating activities\$ 411,000AA \$(2,264,000) Cash flows from investing activities\$ 3,411,000AA \$ 2,917,000 Net change in cash\$ 3,808,000AA \$ 504,000AA A -AA -AA Cash at beginning of year\$ 2,895,000AA \$ 2,291,000AA Cash at end of period\$ 6,703,000AA \$ 2,795,000AA A F-37 A THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS December 31, 2023, and March 31, 2023 and 2022 A The Singing Machine Company, Inc. and Subsidiaries CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS’ EQUITY For the nine months ended December 31, 2023 and 2022 (unaudited) SCHEDULE OF CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS’ EQUITY AA SharesAA AmountAA CapitalAA ReceivableAA DeficitAA TotalAA Balance at March 31, 2023A 3,167,488AA \$ 32,000AA \$ 29,822,000AA \$(6,000)AA \$(19,517,000)AA \$ 10,331,000AA Net loss\$ -AA -AA -AA -AA -AA \$(6,398,000)AA \$(6,398,000) Issuance of common stock, net of stock offering costs\$ 3,250,573AA \$ 32,000AA \$ 3,497,000AA -AA -AA \$ 3,529,000AA Stock based compensation\$ 15,803AA -AA \$ 307,000AA -AA -AA \$ 1,688AA -AA \$ (1,000)AA -AA \$ 1,000AA -AA -AA -AA -AA -AA -AA Balance at December 31, 2022 (unaudited) \$ 3,148,219AA \$ 31,000AA \$ 29,698,000AA -AA -AA \$(16,531,000)AA \$ 13,198,000AA Balance, value\$ 3,148,219AA \$ 31,000AA \$ 29,698,000AA -AA -AA \$(16,531,000)AA \$ 13,198,000AA A F-38 A Report of Independent Registered Public Accounting Firm A To the Shareholder and the Board of Directors of SemiCab, Inc. A Opinion on the Financial Statements A We have audited the accompanying consolidated balance sheet of SemiCab, Inc. (the “Company”) as of December 31, 2023 and 2022, and the related consolidated statements of operations and comprehensive loss, stockholders’ equity and cash flows for the years then ended, and the related notes (collectively referred to as the “financial statements”). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. A GOING CONCERN A The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company has suffered substantial net losses and negative cash flows from operations in recent years and is dependent on debt and equity financing to fund its operations, all of which raise substantial doubt about the Company’s ability to continue as a going concern. Management plans regarding these matters have also been reviewed and considered. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty. A BASIS FOR OPINION A These financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on these financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (“PCAOB”) 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. A We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our 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 Company’s internal control over financial reporting. Accordingly, we express no such opinion. A Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion. A Critical Audit Matters A Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. We determined that there are no critical audit matters. A /s/Bush & Associates CPA LLC A We have served as the Company’s auditor since 2024. Henderson, Nevada June 11, 2024 A F-39 A A SemiCab, Inc. CONSOLIDATED BALANCE SHEETS AA December 31, 2023A December 31, 2022A AA AssetsAA Current Assets\$ 72,000AA \$ 881,000 Accounts receivable\$ 494,000AA \$ 677,000 Refund due from customer\$ 143,000AA -AA Prepaid Expenses and other current assets\$ 5,000AA \$ 8,000 Total Current Assets\$ 714,000AA \$ 1,566,000AA AA Liabilities and Shareholders’ EquityAA Current Liabilities\$ 668,000AA \$ 810,000 Accrued expenses\$ 149,000AA \$ 151,000 Notes payable\$ 833,000AA \$ 579,000 Loans from affiliates, current portion\$ 315,000AA -AA Due to factor\$ 231,000AA -AA Other current liabilities\$ 45,000AA \$ 108,000 Total Current Liabilities\$ 2,241,000AA \$ 1,648,000AA AA Loans from affiliates, net of current portion\$ 385,000AA \$ 385,000 Total Liabilities\$ 2,626,000AA \$ 2,033,000AA AA Commitments and Contingencies\$ 275,000AA -AA Provision for legal liability\$ 275,000AA -AA Total Commitments and Contingencies\$ 275,000AA -AA AA Shareholders’ EquityAA Preferred equity\$ 5,969,000AA \$ 5,543,000 Accumulated deficit\$ (8,139,000)AA \$(5,992,000) Total Shareholders’ Equity\$ (2,170,000)AA \$(449,000) Total Liabilities and Shareholders’ Equity\$ 731,000AA \$ 1,584,000AA See notes to condensed consolidated statements A F-40 A A SemiCab, Inc. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AA December 31, 2023A December 31, 2022A AA Years EndedAA December 31, 2023A December 31, 2022A AA Net Revenue\$ 6,036,000AA \$ 9,655,000AA AA Selling general and administrative expenses\$ 1,333,000AA \$ 1,511,000 Product development\$ 852,000AA \$ 640,000 Total Operating Expenses\$ 2,185,000AA \$ 2,151,000AA AA Loss from Operations\$ (2,002,000)AA \$(2,604,000)AA AA Other Expenses\$ (2,147,000)AA \$(2,667,000) Interest expense\$ (145,000)AA \$(63,000) Total Other Expenses\$ (145,000)AA \$(63,000)AA AA Loss Before Income Tax Benefit (Provision)\$ (2,147,000)AA \$(2,667,000)AA AA Income Tax Benefit (Provision)\$ -AA -AA Net Loss\$ (2,147,000)AA \$(2,667,000)AA See notes to condensed consolidated statements A F-41 A NOTE 1 - BASIS OF PRESENTATION A NATURE OF BUSINESS OVERVIEW A The SemiCab, Inc., a Delaware corporation (the “Company”, “we”, “us”, “our”) is primarily engaged in the development, marketing, and sale of logistics optimization services for enterprise-level dedicated freight and shipping customers in The United States and India. A Basis of Presentation A The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”), which contemplate continuation of the Company as a going concern, and assumes continuity of operations, realization of assets and the satisfaction of liabilities and commitments in the normal course of business. The Company has suffered substantial net losses and negative cash flows from operations in recent years and is dependent on debt and equity financing to fund its operations all of which raise substantial doubt about the Company’s ability to continue as a going concern. Recoverability of a major portion of the recorded asset amounts shown in the accompanying balance sheet is dependent upon the Company’s ability to increase its revenue and meet its financing requirements on a continuing basis and become profitable in its future operations. The accompanying consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded assets or the amounts and classification of liabilities that might be necessary should the Company be unable to continue in existence. A NOTE 2 “GOING CONCERN LIQUIDITY, GOING CONCERN AND MANAGEMENT PLANS” The Company’s financial statements as of December 31, 2023 and 2022 have been prepared using generally accepted accounting principles in the United States of America applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has not yet established an ongoing source of revenue sufficient to cover its operating costs and allow it to continue as a going concern. The Company has accumulated losses from 2022 to 2023 of \$4,814,000. These factors among others raise substantial doubt about the ability of the company to continue as a going concern for a reasonable period of time. A In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management’s plan is to obtain such resources for the Company by obtaining capital from management and significant shareholders sufficient to meet its minimal operating expenses and seeking third party equity and/or debt financing. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. These financial statements do not include any adjustments related to the recoverability and classification of assets or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. A NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES A PRINCIPLES OF CONSOLIDATION A The accompanying consolidated financial statements include certain intercompany expenses associated with

Years Property and Equipment 3 - 5 F-43 A PREPAID EXPENSES A Prepaid expenses consist primarily of prepaid services which will be expensed as the services are provided within twelve months. As of December 31, 2023 and 2022, the balances of the prepaids account were \$5,000 and \$8,000, respectively. A FAIR VALUE OF FINANCIAL INSTRUMENTS A The carrying values of financial instruments comprising cash and cash equivalents, payables, and notes payable-related party approximate fair values due to the short-term maturities of these instruments. The notes payable-related party is considered a level 3 measurement. As defined in ASC 820, Fair Value Measurements and Disclosures, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). The Company utilizes market data or assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable. ASC 820 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). This fair value measurement framework applies to both initial and subsequent measurement. A Level 1: Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. A Level 2: Pricing inputs are other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reported date. Level 2 includes those financial instruments that are valued using models or other valuation methodologies. A Level 3: Pricing inputs include significant inputs that are generally less observable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value. The significant unobservable inputs used in the fair value measurement for nonrecurring fair value measurements of long-lived assets include pricing models, discounted cash flow methodologies and similar techniques. A The carrying amounts of the Company's short-term financial instruments, including accounts receivable, accounts payable, accrued expenses, customer deposits, refunds due to customers, and due to related parties approximates fair value due to the relatively short period to maturity for these instruments. The carrying amounts on the notes payable, finance leases and installment notes approximate fair value either due to the relatively short period to maturity or the related interest is accrued at a rate similar to market rates. The carrying amounts on the revolving line of credit approximates fair value due to the relatively short period to maturity and related interest accrued at market rates. A REVENUE RECOGNITION REVENUE RECOGNITION AND RESERVE FOR SALES RETURNSA The Company recognizes revenue in accordance with FASB ASC 606, Revenue from Contracts with Customers. All revenue is generated from contracts with customers. The Company recognizes revenue when the control of the goods sold is transferred to the customer, in an amount, referred to as the transaction price, that reflects the consideration to which the Company is expected to be entitled in exchange for those goods. The Company determines revenue recognition utilizing the following five steps: (1) identification of the contract with a customer, (2) identification of the performance obligations in the contract (promised goods or services that are distinct), (3) determination of the transaction price, (4) allocation of the transaction price to the performance obligations, and (5) recognition of revenue when, or as, the Company transfers control of the product or service for each performance obligation. A The Company's contracts with customers consist of one performance obligation (the sale of the Company's products). The Company's contracts have no financing elements, payment terms are less than 120 days and have no further contract asset or liability obligations once control of goods is transferred to the customer. Revenue is recorded in the amount of consideration the Company expects to receive for the sale of these goods. A F-44 A Costs incurred in fulfilling contracts with customers include administrative costs associated with the procurement of goods are included in general and administrative expenses, in-bound freight costs are included in the cost of goods sold and accrued sales representative commissions are included in selling expenses in the accompanying consolidated statements of operations as our underlying customer agreements are less than one year. A SHIPPING AND HANDLING COSTS A Shipping and handling activities are performed before the customer obtains control of the goods delivered for them and are considered activities to fulfill the Company's promise to transfer the goods. For Fiscal 2023 and 2022 shipping and handling expenses provided by third party shippers were approximately \$5,692,000 and \$10,057,000, respectively. These expenses are classified as a component of selling expenses in the accompanying consolidated statements of operations. A STOCK-BASED COMPENSATION A The Company accounts for share based compensation in accordance with the provisions of ASC 718-10, Compensation - Stock Compensation, which requires measurement of compensation cost for all stock awards at fair value on date of grant and recognition of compensation over the service period for awards expected to vest. The majority of its share-based compensation arrangements vest over a three year vesting schedule. The Company expenses its share-based compensation under the ratable method, which treats each vesting tranche as if it were an individual grant. The fair value of stock options is determined using the Black-Scholes valuation model and requires the input of certain assumptions. These assumptions include estimating the length of time employees will retain their vested stock options before exercising them (the expected option term), the estimated volatility of its common stock price over the option's expected term, the risk-free interest rate over the option's expected term, and the Company's expected annual dividend yield. Changes in these subjective assumptions can materially affect the estimate of fair value of stock-based compensation and consequently, the related amount recognized as an expense in the consolidated statements of operations. A As required under the accounting rules, the Company reviews its valuation assumptions at each grant date and, as a result, the Company is likely to change its valuation assumptions used to value employee stock-based awards granted in future periods. The values derived from using the Black-Scholes model are recognized as expense over the service period, net of estimated forfeitures (the number of individuals that will ultimately not complete their vesting requirements). The estimation of stock awards that will ultimately vest requires significant judgment. The Company considers many factors when estimating expected forfeitures, including types of awards, employee class, and historical experience. Actual results, and future changes in estimates, may differ substantially from current estimates. Options and warrants to outsiders are accounted for under ASC 718. A RESEARCH AND DEVELOPMENT COSTS A All research and development costs are charged to results of operations as incurred. These expenses are shown as a component of general and administrative expenses in the consolidated statements of operations. For the years ended December 31, 2023 and 2022, these amounts totaled approximately \$842,000 and \$640,000, respectively. A INCOME TAXES A The Company follows the provisions of FASB ASC 740 Accounting for Income Taxes. Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributed to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized. A F-45 A The Company recognizes a liability for uncertain tax positions. An uncertain tax position is defined as a position in a previously filed tax return or a position expected to be taken in a future tax return that is not based on clear and unambiguous tax law and which is reflected in measuring current or deferred income tax assets and liabilities for interim or annual periods. The Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The Company measures the tax benefits recognized based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate resolution. A As of March 31, 2023 and 2022 there were no uncertain tax positions that resulted in any adjustment to the Company's provision for income taxes. The Company recognizes interest and penalties related to unrecognized tax benefits in its provision for income taxes. The Company currently has no liabilities recorded for accrued interest or penalties related to uncertain tax provisions. A COMPUTATION OF EARNINGS (LOSS) PER SHARE A Not applicable. This is not required. A RECENT ACCOUNTING PRONOUNCEMENTS: A In June 2016, the FASB issued ASU 2016-13, Financial Instruments - Credit Losses (Topic 326). This ASU represents a significant change in the current accounting model by requiring immediate recognition of management's estimates of current expected credit losses. Under the prior model, losses were recognized only as they were incurred, which delayed recognition of expected losses that might not yet have met the threshold of being probable. The amendments in ASU 2016-03 for smaller reporting companies are effective for the Company beginning April 1, 2023, including interim periods within that fiscal year. The Company adopted ASU 2016-13 on May 1, 2024. The adoption of ASU 2016-13 did not result in any material effects to the consolidated financial statements or related disclosures. A Note 4 - ACCOUNTS RECEIVABLE A Accounts receivable are carried at original amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful receivables by regularly evaluating individual customer receivables and considering a customer's financial condition, credit history, and current economic conditions. Accounts receivable are written off when deemed uncollectible. Accounts receivable at December 31, 2023 and 2022 consisted of the following: \$494,000 and \$677,000, all due from large, US-based manufacturers for shipping services provided by the Company. A Bad debt expenses (if any) are recorded in selling, general, and administrative expense. A The allowance for doubtful accounts for the years ended December 31, 2023 and 2022 is as follows: This has historically been set at \$0, as the Company has not previously recorded any losses due to bad debt. A NOTE 5 - PROPERTY AND EQUIPMENT A Equipment and leasehold improvements consisted of the following as of December 31: Miscellaneous office equipment, including desktop computers, laptop computers, and printers. A Depreciation was \$1,000 and \$2,000 for 2023 and 2022, respectively. Amounts are recorded in selling, general, and administrative expenses as well as in cost of services. A NOTE 6 - ACCOUNTS PAYABLE AND ACCRUED EXPENSES A Accounts payable and accrued liabilities consisted of the following as of December 31: \$668,000 in vendors expenses payable, primarily for shipping services, and \$149,000 in accrued expenses, primarily for accrued payroll and interest expenses payable. A F-46 A NOTE 7 - NOTES PAYABLE AND FINANCING ARRANGEMENTS A Efficient Capital Labs Installment Note & Settlement A On May 18, 2023 the Company entered into a financing arrangement with Efficient Capital Labs, Inc. (ECL) to finance working capital and product development. The loan had a 12-month maturity date. Repayments were originally scheduled to begin in June 2023, in equal installments of \$91,667.67 for 13 months, with an interest rate of 17.97%. A On May 18, 2024, the Company entered into a Settlement Agreement (Settlement) with ECL. In the Settlement, the Company agreed to repay a total of \$946,666.60 in 12 installments. The first payment in the amount of \$25,000 was due and paid on May 20, 2024. A second payment in the amount of \$75,000 is due on June 3, 2024. Thereafter, ten monthly payments are due on the first day of each month starting on July 1, 2024 in the amount of \$84,666.66. A Shareholder Notes A Beginning in July of 2021, and ending in May of 2023, the Company entered into a total of six shareholder loan agreements with a total of three shareholders. These notes are all unsecured with limited rights of recourse. The specific terms of each note are summarized on the table below. SCHEDULE OF SPECIFIC TERMSA MaturityA HolderA PrincipalA RateA Accrued InterestA Current BalanceA 7/10/2021A 7/10/2026A Ajesh KapoorA \$150,000.00A A 9.0%A \$36,838.36A A \$186,838.36A 8/27/2021A 8/26/2026A Ajesh KapoorA \$235,000.00A A 9.0%A \$54,932.05A A \$289,932.05A 4/17/2023A 10/16/2023A Vivek SehgalA \$50,000.00A A 10.0%A \$4,794.52A A \$54,794.52A 5/5/2023A 5/4/2024A Ajesh KapoorA \$50,000.00A A 10.0%A \$4,547.95A A \$54,547.95A 5/8/2023A 5/7/2024A Jagan ReddyA \$50,000.00A A 10.0%A \$4,506.85A A \$54,506.85A 5/17/2023A 5/16/2024A Ajesh KapoorA \$165,000.00A A 10.0%A \$14,465.75A A \$179,465.75A A MCA-Agile Capital Funding, LLC A On March 22, 2024, the Company entered into a Merchant Cash Advance (MCA Financing) with Agile Capital Funding, LLC. The initial amount borrowed was \$315,000, with net proceeds to the Company in the amount of \$300,000. Repayment terms stipulate weekly payments in the amount of \$16,200 for weeks, for a total of \$453,600 repaid. The effective interest rate for the borrowings is 18%. A MCA-Huson Cedar Advance, LLC A On May 8, 2024, the Company entered into an MCA Financing with Cedar Advance, LLC. The initial amount borrowed was \$215,000, with net proceeds to the Company in the amount of \$204,250. Repayment terms stipulate weekly payments in the amount of \$11,133 for 28 weeks, for a total of \$311,750 repaid. The effective interest rate for the borrowings is 18%. A F-47 A NOTE 8 - COMMITMENTS AND CONTINGENCIES A On March 28, 2020 the Company entered into a service contract and agreement with Blue Yonder, Inc. (Blue Yonder) for certain IT subscription based services. The original term of the agreement was for three years, at a price of \$100,000 per year, for a total of \$300,000. On June 21, 2023, Blue Yonder filed a lawsuit claiming damages in the amount of \$275,000 with the Maricopa County Superior Court in Arizona (Lawsuit). The suit was found in favor of Blue Yonder in the amount of \$509,119, subject to two separate milestone payments that would otherwise deem the entire balance due satisfied if either milestone payment is made by the Company. The first milestone payment if for \$175,000 and is due on July 1, 2024. In the event this payment is made, the remaining settlement shall be deemed satisfied. If this payment is not made, the Company shall owe a total of \$225,000 by October 1, 2024. In the event this payment is made, the remaining settlement shall be deemed satisfied. If neither payment is made, Blue Yonder shall be entitled to execute the full \$509,119 beginning January 1, 2025. As of March 31, 2024, the Company has accrued \$225,000 on its balance sheet as an other current liability to account for the expected payment of this amount required to settle this dispute on or before October 1, 2024. A On May 28, 2024, SemiCab was sued by a Baxter Bailey, collection agency acting on behalf of a domestic freight shipper. The shipper claims it was underpaid for services rendered, and SemiCab has disputed the claim. The total amount in dispute is approximately \$93,000. SemiCab intends to dispute the claim. As such, this litigation has been excluded from liabilities assumed as part of this transaction. \$100,000 has been accrued on the March 31, 2024 balance sheet to account for this potential liability. A NOTE 9 - DUE FROM FACTOR A We entered into an accounts receivable factoring arrangement with a financial institution (the Factor) which has been extended to October 31, 2024 and may be discontinued at that time. Pursuant to the terms of the arrangement, from time to time, we sell to the Factor a minimum of \$150,000 per quarter of certain of our accounts receivable balances on a non-recourse basis for credit approved accounts. The Factor remits 35% of the foreign and 75% of the domestic accounts receivable balance to us (the Advance Amount), with the remaining balance, less fees, forwarded to us once the Factor collects the full accounts receivable balance from the customer. In addition, from time to time, we receive over advances from the Factor. Factoring fees range from 2.75% to 15% of the face value of the invoice factored and are determined by the number of days required for collection of the invoice. We expect to continue to use this factoring arrangement periodically to assist with our general working capital requirements due to contractual requirements. A LEGAL MATTERS A On May 28, 2024, SemiCab was sued by a Baxter Bailey, collection agency acting on behalf of a domestic freight shipper. The shipper claims it was underpaid for services rendered, and SemiCab has disputed the claim. The total amount in dispute is approximately \$93,000. SemiCab intends to dispute the claim. As such, this litigation has been excluded from liabilities assumed as part of this transaction. A LEASES A Operating Leases A Not applicable. The Company currently utilizes a work-from-home model for its US operations, and a month-to-month shared office space in Bangalore that expires in June. At that time 100% of the current employees will adopt a work-from-home model. A Finance Leases A Not applicable. The Company does not have any material financial leases at this time, or any of the periods presented in this Report. A NOTE 10 - STOCKHOLDERS' EQUITY A EQUITY INCENTIVE PLAN A The Company has maintained an equity incentive plan since 2020. Under this plan, all employees have been eligible to received common stock options as a part of their performance-based incentive compensation plan. A F-48 A COMMON STOCK OPTIONS A During the years ended Dember 31, 2020, 2021 and 2022 the Company issued the following stock options, as shown below. No options were issued in 2023 or 2024. SCHEDULE OF STOCK OPTION ISSUED DURING THE YEAR DECEMBER 31, 2020, 2021 AND 2022A HolderA Granted SharesA Outstanding AwardsA Grant DateA Exercise PriceA Vesting Start DateA Vested OutstandingA UnvestedA Date Fully VestedA Board Approval DateA Expiration DateA Sudhir NarasimhamurthyA A 180,000A A 180,000A A 09-29-2020A \$0.06A A 09-29-2020A A 180,000A A 0A A 09-29-2023A 09-28-2020A 09-28-2030A Sudhir NarasimhamurthyA A 50,000A A 50,000A A 08-12-2021A \$0.06A A 09-01-2021A A 33,333A A 16,667A A 09-01-2025A 08-12-2021A 08-11-2031A Sudhir NarasimhamurthyA A 25,000A A 25,000A A 05-02-2022A 0.05A A 05-02-2022A A 12,500A A 12,500A A 05-02-2026A 05-02-2022A 05-01-2032A Kadandale Srinivas SudheerA A 600,000A A 600,000A A 09-29-2020A \$0.06A A 09-29-2020A A 600,000A A 0A A 09-29-2023A 09-28-2020A 09-28-2030A Kadandale Srinivas SudheerA A 100,000A A 100,000A A 08-12-2021A \$0.06A A 09-01-2021A A 66,666A A 33,334A A 09-01-2025A 08-12-2021A 08-11-2031A Kadandale Srinivas SudheerA A 50,000A A 50,000A A 05-02-2022A \$0.05A A 05-02-2022A A 25,000A A 25,000A A 05-02-2026A 05-01-2023A Vivek SehgalA A 4,000,000A A 4,000,000A A 09-29-2020A \$0.06A A 09-29-2020A A 4,000,000A A 0A A 09-29-2023A 09-28-2020A 09-28-2030A Vivek SehgalA A 200,000A A 200,000A A 08-12-2021A \$0.06A A 09-01-2021A A 133,333A A 66,667A A 09-01-2025A 08-12-2021A 08-11-2031A Vivek SehgalA A 100,000A A 100,000A A 05-02-2022A \$0.05A A 05-02-2022A A 50,000A A 50,000A A 05-02-2026A 05-02-2022A 05-01-2032A Rajiv SaxenaA A 100,000A A 100,000A A 09-29-2020A \$0.06A A 09-29-2020A A 100,000A A 0A A 09-29-2023A 09-28-2020A 09-28-2030A Harsha BhatA A 180,000A A 180,000A A 09-29-2020A \$0.06A A 09-29-2020A A 180,000A A 0A A 09-29-2023A 09-28-2020A 09-28-2030A Harsha BhatA A 50,000A A 50,000A A 08-12-2021A \$0.06A A 09-01-2021A A 33,333A A 16,667A A 09-01-2025A 08-12-2021A 08-11-2031A Harsha BhatA A 25,000A A 25,000A A 05-02-2022A 0.05A A 05-02-2022A A 12,500A A 12,500A A 05-02-2026A 05-02-2022A 05-01-2032A Jagan ReddyA A 4,000,000A A 4,000,000A A 09-29-2020A \$0.06A A 09-29-2020A A 4,000,000A A 0A A 09-29-2023A 09-28-2020A 09-28-2030A Jagan ReddyA A 200,000A A 200,000A A 08-12-2021A \$0.06A A 09-01-2021A A 133,333A A 66,667A A 09-01-2025A 08-12-2021A 08-11-2031A Jagan

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of the Seller.   On July 3, 2024, the parties closed on the transactions contemplated by the Asset Purchase Agreement and the Company issued to the Seller (i) 641,806 shares of the Company  s common stock (ii) a twenty percent (20%) membership interest in SemiCab LLC.   Pursuant to the asset acquisition agreement, the Company and Seller entered into an option agreement (the   Option Agreement  ), granting the Buyer the right to acquire all of the issued and outstanding capital securities of SMCB Solutions Private Limited, a wholly owned subsidiary of the Seller, in consideration for 320,903 shares of common stock of the Company. The Company has not yet exercised the option.   Altr 3     Hospitality Lease   On August 23, 2023, MICS NY entered into an Agreement of Lease (the   Lease Agreement  ) with OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the   Landlord  ), pursuant to which MICS NY agreed to lease approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space in the property located at 111 West 24th Street, New York, New York (the   Premises  ). It was the Company  s intention to use the Premises as a new karaoke venue, offering immersive karaoke technology and audio-visual capabilities, with restaurant and bar offerings however due to lack of funding, the Company initiated termination of the lease in March.   On July 26, 2024, OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the   Landlord  ), filed a civil action in the Supreme Court of the State of New York against MICS Nomad LLC, a subsidiary of the Company (  MICS NY  ), and the Company (  the Defendants  ) for alleged breach of lease, seeking monetary damages including unpaid rent, future unpaid rent, and other expenses related to the lease. The complaint alleges the Defendants breached the lease in various material respects.   On September 25, 2024, the Company entered into a Settlement Agreement for a full release and dismissal of the complaint within 5 business days of the Company  s payment of \$250,000. The Company made full payment on or around October 25, 2024 and the Landlord filed a discontinuance with prejudice on October 29, 2024.   Private Placement   On October 22, 2024, the Company entered into a Securities Purchase Agreement (the   SPA  ) with the Selling Stockholders pursuant to which we sold, in a private placement (the   Private Placement  ), secured notes with an aggregate principal amount of \$2,352,941 (the   Notes  ), and received proceeds before expenses of \$2,000,000. As consideration for entering into the SPA, we issued a total of 2,299,998 shares of common stock of the Company to the Selling Stockholders on October 24, 2024. The Selling Stockholders   resale of these shares is being registered on the registration statement of which this prospectus forms a part.   Amended Bylaws   On October 18, 2024, the Company amended its Amended By-laws (the   By-law Amendment  ), for the purpose of reducing the quorum required to hold meetings of the stockholders of the Company (the   Quorum Requirement  ). The By-law Amendment reduced the Quorum Requirement from a majority to thirty-three and one-third percent (33 1/3%) of the voting power of the shares of stock issued and outstanding and entitled to vote at the meeting. The By-law Amendment was approved by the Board of Directors of the Company on October 18, 2024.   Share Repurchase   On November 1, 2024, the Company entered into a Stock Repurchase Agreement (the   Repurchase Agreement  ) with Regalia Ventures LLC, a Delaware limited liability company (the   Seller  ), pursuant to which the Company agreed to repurchase from the Seller an aggregate of 1,098,901 issued and outstanding shares of common stock, par value \$0.01 per share, of the Company (the   Shares  ).   The shares of common stock to be repurchased were originally issued to the Seller on November 21, 2023, pursuant to a certain stock purchase agreement, dated November 20, 2023.   Pursuant to the terms of the Repurchase Agreement, the Company has agreed to repurchase from the Seller, and the Seller has agreed to sell, assign and transfer to the Company, all of the Seller  s right, title and interest in and to the Shares, at a price per Share equal to the higher of: (1) the closing price of the common stock on the last trading day immediately preceding the date of the Repurchase Agreement; or (2) the highest volume weighted average price (VWAP) of the common stock during a pricing period of ten (10) consecutive trading days prior to the date of the Repurchase Agreement per share (the   Purchase Price  ), and the Company shall issue to the Seller a promissory note in the principal amount equal to the Purchase Price, substantially in the form attached to the Repurchase Agreement as Exhibit A (the   Note  ), and subject to terms and conditions therein.   The obligations of each of the Company and the Seller to consummate the closing are conditioned upon the (i) issuance by the Company to the Seller the Note evidencing the Purchase Price and (ii) the Seller  s delivery to the Company of executed stock power with a medallion signature guarantee. As of the date of this prospectus, the transaction contemplated by the Repurchase Agreement has not yet closed.   Our Resale Offering   Certain of our stockholders will be selling through the Resale Prospectus a total of 2,840,344 shares of common stock. We will not receive any proceeds from the sales by the Selling Stockholders of the securities set forth in the Resale Prospectus.   The Resale Prospectus is substantively identical to the Public Offering Prospectus, except for the following principal points:     they contain different outside and inside front covers and back covers;     they contain different   Offering   sections in the   Prospectus Summary   section beginning on page Altr 2;     they contain different   Use of Proceeds   sections on page Altr 9;     the   Capitalization   and   Dilution   sections from the Public Offering Prospectus are deleted from the Resale Prospectus;     a   Selling Stockholders   section is included in the Resale Prospectus;     the   Plan of Distribution   section from the Public Offering Prospectus is deleted from the Resale Prospectus and a   Selling Stockholder Plan of Distribution   is inserted in its place in the Resale Prospectus; and     the   Legal Matters   section in the Resale Prospectus on page Altr 12 deletes the reference to counsel for the placement agent.   Altr 4     Summary Risk Factors   Our business is subject to a number of risks. You should be aware of these risks before making an investment decision. These risks are summarized and discussed more fully in the   Risk Factors   section of this prospectus. This offering and the ownership of our common stock is subject to a number of risks. You should be aware of these risks before making an investment decision. These risks are discussed more fully in the   Risk Factors   section of this prospectus. These risks include, among others, that:   Risks Related to this Offering and the Ownership of Our Securities   Purchasers in this offering will suffer immediate dilution.   You may experience future dilution as a result of future equity offerings or acquisitions.   Our management will have broad discretion over the use of the net proceeds from this offering.   Our common stock may be affected by limited trading volume and price fluctuations, which could adversely impact the value of the Securities.   FINRA sales practice requirements may limit a stockholder  s ability to buy and sell our securities.   An investment in our securities is speculative, and there can be no assurance of any return on any such investment.   We may need, but be unable, to obtain additional funding on satisfactory terms, which could dilute our stockholders or impose burdensome financial restrictions on our business.   We have identified material weaknesses in our internal control over financial reporting. Failure to maintain effective internal controls could cause our investors to lose confidence in us and adversely affect the market price of our common stock. If our internal controls are not effective, we may not be able to accurately report our financial results or prevent fraud.   The requirements of being a public company may strain our resources, divert management  s attention and affect our results of operations.   If we are not able to comply with the applicable continued listing requirements or standards of The NASDAQ Capital Market, The NASDAQ Capital Market could delist and adversely affect the market price and liquidity of our common stock.   New laws, regulations, and standards relating to corporate governance and public disclosure may create uncertainty for public companies, increase legal and financial compliance costs and make some activities more time consuming.   As a   smaller reporting company   under applicable law, we are subject to lessened disclosure requirements, which could leave our stockholders without information or rights available to stockholders of more mature companies.   We currently do not intend to declare dividends on our common stock in the foreseeable future and, as a result, your returns on your investment may depend solely on the appreciation of our common stock.   You should consult your own independent tax advisor regarding any tax matters arising with respect to the securities offered in connection with this offering.   We may be subject to securities litigation, which is expensive and could divert our management  s attention.   We may be unable to repay our indebtedness under the secured notes, and any default could harm our financial condition and could lead to us losing our collateralized assets.   Altr 5     Risks Related to the Warrants and Pre-Funded Warrants   There is no public market for the Warrants and the Pre-Funded Warrants.   Lack of voting rights.   Exercise and conversion dilution.   If the Warrants are deemed to be non-compliant with Nasdaq rules, we may be required to amend the terms of the Warrants, and could be subject to delisting.   Adjustments to the terms of Pre-Funded Warrants.   The Warrants are not exercisable until shareholder approval is obtained and, in certain cases, may be redeemed by us prior to their expiration.   If the Series B Warrants are exercised by way of an alternative cashless exercise, investors may suffer substantial dilution.   The Warrants and the Pre-Funded Warrants have beneficial ownership limitations.   We will not receive any meaningful amount of additional funds upon the exercise of the Pre-Funded Warrants.   We may not receive any additional funds upon the exercise of the Series B Warrants.   Risks Related to Our Company and Financial Condition   We may encounter difficulties accessing capital.   We have incurred significant losses, have limited cash on hand and there is substantial doubt as to our ability to continue as a going concern.   We may need to raise additional capital to fund our operations in furtherance of our business plan.   We are heavily dependent on our senior management, and a loss of a member of our senior management team could cause our stock price to suffer.   Risks Related to the Development, Manufacturing, and Shipping of Our Products   If we are unable to develop new karaoke products, our revenues may not continue to grow.   Our products are shipped from China and any disruptions of shipping could prevent of delay our customer   receipt of inventory.   Our manufacturing operations are located in the People  s Republic of China, subjecting us to risks common in international operations, if there is any problem with the manufacturing process, our revenues and net profitability may be reduced.   We depend on third party suppliers for parts for our karaoke machines and related products, and if we cannot obtain supplies as needed, our operations will be severely damaged.   We depend on the ability of our suppliers to manufacture our products without infringing, misappropriating of otherwise violating the intellectual property of proprietary rights of others in manufacturing our products.   Altr 6     Risks Related to our Karaoke Business and Industry   Changes in government regulations relating to international tariffs could significantly reduce our revenues, product cost and profitability.   A small number of our customers account for a substantial portion of our revenues, and the loss of one or more of these key customers could significantly reduce our revenues and cash flow.   We are subject to the risk that some of our large customers may return karaoke products that they have purchased from us and if this happens, it would reduce our revenues and profitability.   We are subject to pressure from our customers relating to price reduction and financial incentives and if we are pressured to make these concessions to our customers, it will reduce our revenues and profitability.   We experience difficulty forecasting the demand for our karaoke products and if we do not accurately forecast demand, our revenues, net income and cash flow may be affected.   We are subject to the costs and risks of carrying inventory for our customers and if we have too much inventory, it will affect our cash flow for operations.   We are subject to insurance risk of loss for goods damaged while in transit from the manufacturer to the customer and our warehouse.   Our business is seasonal and therefore our annual operating results will depend, in large part, on our sales during the relatively brief holiday season.   Consumer discretionary spending may affect karaoke purchases and is affected by various economic conditions and changes.   We do not have our own warehouse or distribution facilities but rely on a third-party logistics provider responsible for warehousing and fulfilling our orders. If our third-party provider experiences disruptions to the operation of its distribution centers, it could have a material adverse effect on our business, financial condition and results of operations.   Our production costs may increase if we are required to make purchases using the Chinese Yuan instead of the U.S. dollar.   Our profit margin may be decreased due to increased prices of raw materials, shipping costs and costs associated with production.   If we are unable to compete in the karaoke products category, our revenues and net profitability will be reduced.   Many of our competitors are larger and have greater financial and other resources than we do.   If we ship products that contain defects, the market acceptance of our products and our reputation will be harmed and our customers could seek to recover their damages from us.   Risks Related to our Logistics Business   The transportation industry historically has experienced cyclical fluctuations in financial results due to economic recessions, downturns in business cycles of SemiCab  s customers, interest rate fluctuations, currency fluctuations, and other economic factors beyond SemiCab  s control.   Altr 7     SemiCab faces substantial industry competition.   SemiCab relies on technology to operate its business.   SemiCab  s international operations subject it to operational, financial, and data privacy risks.   SemiCab  s ability to appropriately staff and retain employees is important to its business model.   SemiCab uses, and may continue to expand its use of, machine learning and artificial intelligence (  AI  ) technologies to deliver its services and operate its business.   SemiCab  s business is dependent on a small number of customers.   SemiCab is subject to claims arising from its transportation operations.   SemiCab  s business depends upon compliance with numerous government regulations.   Risks Related To Our Intellectual Property   We primarily rely on trade secret protection and non-disclosure agreements to protect our proprietary information, which may not be effective.   We may be forced to litigate to enforce or defend our intellectual property rights, or the intellectual property rights of our licensors.   We may not be able to protect our intellectual property rights throughout the world.   General Risk Factors   Our information technology systems or data, or those of our service providers or customers or users could be subject to cyber-attacks or other security incidents, which could result in data breaches, intellectual property theft, claims, litigation, regulatory investigations, significant liability, reputational damage and other adverse consequences.   Our business, financial condition and results of operations may be materially adversely affected by any negative impact on the global economy and capital markets resulting from the conflict in Ukraine or any other geopolitical tensions.   High inflation and unfavorable economic conditions could negatively affect our operations and results.   We are exposed to the credit risk of our customers, who are experiencing financial difficulties, and if these customers are unable to pay us, our revenues and profitability will be reduced.   We may have trouble hiring additional qualified personnel.   The failure of our information technology systems could significantly disrupt the operation of our business.   We are subject to various claims and legal actions arising in the ordinary course of our business.   Our charter provides limitations of director liability and indemnification of directors and officers and employees.   If our accounting controls and procedures are circumvented or otherwise fail to achieve their intended purposes, our business could be seriously harmed.   The requirements of being a public company may strain our resources, divert management  s attention and affect our ability to attract and retain qualified board members.   Our Corporate Information   We were incorporated under the laws of the State of Delaware in 1994. Our principal business address is 6301 NW 5th Way, Suite 2900, Fort Lauderdale, FL 33309, and our telephone number is (954) 596-1000. We maintain our corporate website at <https://ir.algoholdings.com> (this website address is not intended to function as a hyperlink and the information contained on our website is not intended to be a part of this prospectus). Information on our website does not constitute a part of, nor is it incorporated in any way, into this prospectus and should not be relied upon in connection with making an investment decision. We make available free of charge on <https://ir.algoholdings.com/investor-filings/#/> our annual, quarterly, and current reports, and amendments to those reports if any, as soon as reasonably practical after we electronically file such material with, or furnish it to, the SEC. We may from time to time provide important disclosures to investors by posting them in the Investor Relations section of our website.   Our common stock is quoted on the Nasdaq under the symbol   RIME  . We file annual, quarterly, and current reports, proxy statements and other information with the U.S. Securities Exchange Commission (the   SEC  ) and are subject to the requirements of the Securities and Exchange Act of 1934, as amended (the Exchange Act). These filings are available to the public on the Internet at the SEC  s website at <http://www.sec.gov>.   Altr 8     The RE-SALE offering   Common stock offered:   2,840,344 shares     Shares of common stock outstanding before this offering:   14,215,176 shares     Shares of common stock outstanding after the resale offering:   14,215,176 shares     Shares of common stock outstanding after the resale offering and the primary offering:   [ ] shares(1)     Use of proceeds:   We will not receive any proceeds from the sale of common stock held by the Selling Stockholder being registered in this prospectus.     Listing:   Our common stock listed on The Nasdaq Capital Market under the symbol   RIME  .   Risk factors:   An investment in our securities involves a high degree of risk. See   Risk Factors   beginning on page 9 of the primary offering prospectus contained in the registration statement of which this prospectus forms a part, and other information included in this prospectus and the registration statement of which this prospectus forms a part, for a discussion of factors you should carefully consider before deciding to invest in our common stock.   (1) As of October 30, 2024 and excludes:     107,261 shares of common stock issuable upon the exercise of outstanding stock options with a weighted-average exercise price of \$8.07 per share;     229,749 shares of common stock reserved for future issuance under our 2022 Equity Incentive Plan; and     902,113 shares of common stock issuable upon exercise of warrants to purchase common stock with a weighted-average exercise price of \$3.20 per share.   USE OF PROCEEDS   We will not receive any of the proceeds from the sale of the common stock held by the Selling Stockholders.   SELLING STOCKHOLDERS   On October 22, 2024, the Company entered into a securities purchase agreement with certain of the Selling Stockholders pursuant to which we sold, in a private placement, secured notes with an aggregate principal amount of \$2,352,941, and received proceeds before expenses of \$2,000,000. As consideration for entering into the SPA, we issued a total of 2,299,998 shares of common stock of the Company to the Selling Stockholders on October 24, 2024, which shares are included in this prospectus. On August 9, 2024, the Company issued to each of Catalyst Corporate Solutions and Three Rivers Business Consulting, an aggregate of 540,346 shares of its common stock in consideration for consulting services to the Company. The shares issued to each of the consultants are included in this prospectus.   This prospectus relates to the sale or other disposition of up to 2,840,344 shares of our common stock by the Selling Stockholders and their donees, pledgees, transferees or other successors-in-interest selling shares of common stock or interests in shares of common stock received after the date of this

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201 (incorporated by reference to Exhibit 3 to the Company's registration statement on Form SB-2 filed with the SEC on April 21, 2001). **Â Â 3.5** Certificate of Correction to Corrected Certificate of Amendment to Certificate of Incorporation filed with the Delaware Secretary of State on April 20, 2001 (incorporated by reference to the Company's Annual Report on Form 10-K filed with the SEC on July 14, 2022). **Â Â 3.6** Certificate of Amendment to the Certificate of Incorporation filed with the Delaware Secretary of State on January 27, 2006 (incorporated by reference to the Company's Annual Report on Form 10-K filed with the SEC on July 14, 2022). **Â Â 3.7** Certificate for Renewal and Revival of Charter filed with Delaware Secretary of State on September 25, 2012 (incorporated by reference to the Company's Annual Report on Form 10-K filed with the SEC on July 14, 2022). **Â Â 3.8** Certificate of Amendment of Certificate of Incorporation filed with the Delaware Secretary of State on May 19, 2022 (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on May 25, 2022). **Â Â 3.9** Certificate of Amendment of Certificate of Incorporation filed with the Delaware Secretary of State on August 27, 2024 (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on September 6, 2024). **Â Â 3.10** Amended By-Laws of the Company (incorporated by reference to Exhibit 3.14 in the Company's Annual Report on Form 10-KSB for the year ended March 31, 2001 filed with the SEC on June 29, 2001). **Â Â 3.11** Amendment No. 1 to Amended By-Laws, effective October 18, 2024 (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on October 21, 2024). **Â Â 4.1** Description of Registrant's Securities (incorporated by reference to the Company's Annual Report on Form 10-K filed with the SEC on July 14, 2022). **Â Â 4.2*** Form of Series A Warrant **Â Â 4.3*** Form of Series B Warrant **Â Â 4.4*** Form of Pre-Funded Warrant **Â Â 5.1*** Opinion of Counsel of Registrant **Â Â 10.1** Lease for Lakeside Plaza executive offices dated July 31, 2011 by and between the Company and Lakeside IV, LLC (incorporated by reference to the Company's Annual Report on Form 10-K filed with the SEC on July 1, 2019). **Â Â 10.2** Lease for Ontario, CA warehouse dated January 31, 2013 by and between the Company and Majestic-CCVIC Partners (incorporated by reference to the Company's Annual Report on Form 10-K filed with the SEC on July 1, 2019). **Â Â 10.3** Executive Change of Control Agreement dated January 3, 2014 by and between the Company and Gary Atkinson, Bernardo Melo, and Lionel Marquis (incorporated by reference to the Company's Annual Report on Form 10-K filed with the SEC on July 1, 2019). **Â Â 10.4** First Amendment to Standard Industrial Lease dated June 15, 2020 (incorporated by reference to the Company's Annual Report on Form 10-K filed with the SEC on August 13, 2020). **Â Â 10.5** Stock Redemption Agreement, dated as of August 5, 2021, by and among the Company, Concepts International, Ltd. and Treasure Green Holdings, Ltd. (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on August 12, 2021). **Â Â 10.6** At-The-Market Issuance Sales Agreement, dated February 15, 2023, by and between the Company and Aegis Capital Corp. (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on February 17, 2023). **10.7** Employment Agreement by and between the Company and Gary Atkinson (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on April 22, 2022). **Â Â 10.8** Employment Agreement by and between the Company, and Lionel Marquis (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on April 22, 2022). **Â Â 10.9** Employment Agreement by and between the Company and Bernardo Melo (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on April 22, 2022). **Â Â 10.10** Form of Indemnification Agreement to be entered into with the Registrant and each of its officers and directors (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on May 27, 2022). **Â Â 10.11** Credit and Security Agreement by and among the Company, SMC Logistics, Inc. and Fifth Third Bank, dated October 14, 2022 (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on October 20, 2022). **Â Â 10.12** Employment Agreement by and between the Company and Lionel Marquis (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on January 6, 2023). **Â Â 10.13** Waiver and First Amendment to Credit and Security Agreement by and among the Company, SMC Logistics, Inc. and Fifth Third Bank, dated May 19, 2023 (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on May 25, 2023). **Â Â 10.14** Agreement of Lease by and between MICS Nomad, LLC and OAC 111 Flatiron, LLC and OAC Adelphi, LLC, dated August 1, 2023 (incorporated by reference to Exhibit 10.1 in the Company's Current Report on Form 8-K filed with the SEC on August 24, 2023). **Â Â 10.15** Waiver and Second Amendment to Credit and Security Agreement dated August 30, 2023 (incorporated by reference to Exhibit 10.1 in the Company's Current Report on Form 8-K filed with the SEC on September 1, 2023). **Â Â 10.16** Form of Stock Purchase Agreement dated November 20, 2023 (incorporated by reference to Exhibit 10.1 in the Company's Current Report on Form 8-K filed with the SEC on November 22, 2023). **Â Â 10.17** Loan Agreement by and between the Company and Oxford Commercial Finance dated March 28, 2024 (incorporated by reference to Exhibit 10.1 in the Company's Current Report on Form 8-K filed with the SEC on April 3, 2024). **Â Â 10.18** Revolving Credit Note dated March 28, 2024 (incorporated by reference to Exhibit 10.2 in the Company's Current Report on Form 8-K filed with the SEC on April 3, 2024). **Â Â 10.19** Security Agreement by and between the Company and Oxford Commercial Finance dated March 28, 2024 (incorporated by reference to Exhibit 10.3 in the Company's Current Report on Form 8-K filed with the SEC on April 3, 2024). **Â Â 10.20** Asset Purchase Agreement dated June 11, 2024 among the Company, SemiCab, Inc. and SemiCab Holdings, LLC (incorporated by reference to Exhibit 2.1 in the Company's Current Report on Form 8-K filed with the SEC on June 12, 2024). **Â Â 10.21** Operating Agreement between the Company, SemiCab Holdings, LLC and SemiCab, Inc. (incorporated by reference to Exhibit 10.1 in the Company's Current Report on Form 8-K filed with the SEC on June 12, 2024). **Â Â 10.22** At-The-Market Issuance Sales Agreement by and between the Company and Ascendant Capital Markets, LLC, dated June 26, 2024 (incorporated by reference to Exhibit 1.1 in the Company's Current Report on Form 8-K filed with the SEC on June 27, 2024). **Â Â 10.23** Amendment No. 1 to Asset Purchase Agreement dated July 1, 2024, among the Company, SemiCab, Inc. and SemiCab Holdings, LLC (incorporated by reference to Exhibit 2.2 in the Company's Current Report on Form 8-K filed with the SEC on July 5, 2024). **Â Â 10.24** Amendment to At-The-Market Issuance Sales Agreement by and between the Company and Ascendant Capital Markets, LLC, dated July 8, 2024 (incorporated by reference to Exhibit 10.1 in the Company's Current Report on Form 8-K filed with the SEC on July 9, 2024). **Â Â 10.25** Form of Securities Purchase Agreement entered into between the Company and the investors party thereto (incorporated by reference to Exhibit 10.1 in the Company's Current Report on Form 8-K filed with the SEC on October 24, 2024). **Â Â 10.26** Form of Original Issue Discount Senior Secured Note issued October 24, 2024 (incorporated by reference to Exhibit 10.2 in the Company's Current Report on Form 8-K filed with the SEC on October 24, 2024). **Â Â 10.27** Form of Guarantee (incorporated by reference to Exhibit 10.3 in the Company's Current Report on Form 8-K filed with the SEC on October 24, 2024). **Â Â 10.28*** Form of Securities Purchase Agreement **Â Â 21*** List of subsidiaries of Algorithm Holdings, Inc. **Â Â 23.1*** Consent of Marcum LLP **Â Â 23.2*** Consent of EisnerAmper LLP **Â Â 23.3*** Consent of Bush & Associates CPA LLC **Â Â 23.4*** Consent of Counsel to Registrant (included in Exhibit 5.1) **Â Â 24.1*** Powers of Attorney (included on signature page). **Â Â 107*** Filing Fee Table **Â Â 101.INS** **Â Â 101.INS** A Inline XBRL Instance Document. The instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document. **Â Â 101.SCH** A Inline XBRL Taxonomy Extension Schema Document. **Â Â 101.CAL** A Inline XBRL Taxonomy Extension Calculation Linkbase Document. **Â Â 101.DEF** A Inline XBRL Taxonomy Extension Definition Linkbase Document. **Â Â 101.LAB** A Inline XBRL Taxonomy Extension Label Linkbase Document. **Â Â 101.PRE** A Inline XBRL Taxonomy Extension Presentation Linkbase Document. **Â Â 104** A Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101) **+** Indicates management contract or compensatory plan. **Â *** Filed herewith. **Â **** To be filed by amendment. **Â II-5** **Â II-5** Item 17. Undertakings. **Â The undersigned registrant hereby undertakes:** **Â (1)** To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement: **Â (i)** To include any prospectus required by section 10(a)(3) of the Securities Act of 1933, as amended (the "Securities Act"); **Â (ii)** To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Securities and Exchange Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and **Â (iii)** To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement; provided, however, that paragraphs (1)(i), (1)(ii) and (1)(iii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Securities and Exchange Commission by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement. **Â (2)** That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof. **Â (3)** To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering. **Â (4)** That, for the purpose of determining liability under the Securities Act to any purchaser: **Â (A)** Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and **Â (B)** Each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use. **Â (5)** That for the purpose of determining liability of the registrant under the Securities Act to any purchaser in the initial distribution of securities, the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser: **Â (i)** Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424; **Â II-6** **Â (ii)** Any free writing

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Refund due from customer	143,000	
Prepaid Expenses and other current assets	5,000	8,000
Total Current Assets	714,000	1,566,000
Property and equipment, net	3,000	4,000
Other non-current assets	14,000	14,000
Total Assets	731,000	1,584,000
Current Liabilities		
Accounts payable	668,000	810,000
Accrued expenses	149,000	151,000
Notes payable	833,000	579,000
Loans from affiliates, current portion	315,000	
Due to factor	231,000	
Other current liabilities	45,000	108,000
Total Current Liabilities	2,241,000	1,648,000
Loans from affiliates, net of current portion	385,000	385,000
Total Liabilities	2,626,000	2,033,000
Commitments and Contingencies		
Provision for legal liability	275,000	
Total Commitments and Contingencies	275,000	
Shareholders' Equity		
Preferred equity	5,969,000	5,543,000
Accumulated deficit	(8,139,000)	(5,992,000)
Total Shareholders' Equity	(2,170,000)	(449,000)
Total Liabilities and Shareholders' Equity	731,000	\$ 1,584,000

[Nonrelated Party \[Member\]](#)

Current Assets

Accounts receivable	2,349,000	7,308,000	2,075,000
Related Party [Member]			

Current Assets

Accounts receivable	414,000	269,000	\$ 239,000
Due from Oxford Bank	\$ 187,000		

[XML 19 R3.htm IDEA: XBRL DOCUMENT](#)

Condensed Consolidated Balance Sheets	Jun. 30, 2024 Dec. 31, 2023 Mar. 31, 2023		
(Parenthetical) - USD (\$)			

Statement of Financial Position [Abstract]

Allowance for doubtful accounts receivable, net	\$ 86,919	\$ 174,000	\$ 166,000
Preferred stock, par value	\$ 1.00	\$ 1.00	\$ 1.00
Preferred stock, shares authorized	1,000,000	1,000,000	1,000,000
Preferred stock, shares issued	0	0	0
Preferred stock, shares outstanding	0	0	0
Common stock, par value	\$ 0.01	\$ 0.01	\$ 0.01
Common stock, shares authorized	100,000,000	100,000,000	100,000,000
Common stock, shares issued	7,418,061	6,418,061	3,167,489
Common stock, shares outstanding	6,418,061	6,418,061	3,167,489

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Condensed Consolidated Statements of Operations - USD (\$)	3 Months Ended		6 Months Ended		9 Months Ended	12 Months Ended			
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2023	Mar. 31, 2023	Dec. 31, 2022	Mar. 31, 2022
Net Revenue	\$ 2,440,000	\$ 2,625,000	\$ 4,866,000	\$ 6,008,000	\$ 29,198,000		\$ 39,299,000		\$ 47,512,000
Cost of Revenue	2,116,000	2,096,000	4,040,000	4,659,000	23,008,000		30,090,000		36,697,000
Gross Profit (Loss)	324,000	529,000	826,000	1,349,000	6,190,000		9,209,000		10,815,000
Operating Expenses									
Selling general and administrative expenses	547,000	445,000	1,177,000	1,257,000	3,717,000		3,442,000		3,589,000
General and administrative expenses	2,053,000	2,515,000	4,212,000	4,670,000	8,616,000		9,465,000		7,157,000
Operating lease impairment expense	3,878,000		3,878,000						
Total Operating Expenses	6,478,000	2,960,000	9,267,000	5,927,000	12,333,000		12,907,000		10,746,000
Loss from Operations	(6,154,000)	(2,431,000)	(8,441,000)	(4,578,000)	(6,143,000)		(3,698,000)		69,000
Other Expenses									
Gain on disposal of fixed assets					44,000				
Gain - related party									11,000
Gain from extinguishment of PPP loan forgiveness									448,000
Gain from settlement of accounts payable							48,000		339,000
Loss from extinguishment of debt							(183,000)		
Gain from Employee Retention Credit Program refund				704,000			704,000		
Interest expense	(17,000)	(29,000)	(45,000)	(69,000)	(299,000)		(479,000)		(580,000)
Total Other Expenses	(17,000)	(29,000)	(45,000)	635,000	(255,000)		90,000		218,000
Loss Before Income Tax Benefit (Provision)	(6,171,000)	(2,460,000)	(8,486,000)	(3,943,000)	(6,398,000)		(3,608,000)		287,000
Income Tax Benefit (Provision)	52,000			(1,502,000)			(1,030,000)		(57,000)
Net Loss	\$ (6,119,000)	\$ (2,460,000)	\$ (8,486,000)	\$ (5,445,000)	\$ (6,398,000)		\$ (4,638,000)		\$ 230,000
Loss per Common Share									
Basic	\$ (0.95)	\$ (0.64)	\$ (1.32)	\$ (1.56)	\$ (1.32)		\$ (1.65)		\$ 0.14
Diluted	\$ (0.95)	\$ (0.64)	\$ (1.32)	\$ (1.56)	\$ (1.32)		\$ (1.65)		\$ 0.14

Weighted Average Common and Common Equivalent Shares:

Basic	6,418,061	3,872,447	6,418,061	3,487,299	4,864,540		2,811,872		1,614,506
Diluted	6,418,061	3,872,447	6,418,061	3,487,299	4,864,540		2,811,872		1,623,397

Net Revenue	\$ 6,036,000	\$ 9,655,000
Cost of Revenue	5,853,000	10,108,000

Gross Profit (Loss)	183,000	(453,000)

Operating Expenses

Selling general and administrative expenses	1,333,000	1,511,000
Product development	852,000	640,000
Total Operating Expenses	2,185,000	2,151,000
Loss from Operations	(2,002,000)	(2,604,000)

Other Expenses

Interest expense	(145,000)	(63,000)
Total Other Expenses	(145,000)	(63,000)
Loss Before Income Tax Benefit (Provision)	(2,147,000)	(2,667,000)
Income Tax Benefit (Provision)		
Net Loss	\$ (2,147,000)	\$ (2,667,000)

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Condensed Consolidated

Statements of Shareholders' (Deficit) Equity - USD (\$)	Common Stock [Member]	Additional Paid-in Capital [Member]	Other [Member]	Retained Earnings [Member]	Total	Receivables from Stockholder [Member]
Balance at Mar. 31, 2021	\$ 13,000	\$ 20,151,000		\$ (12,254,000)	\$ 7,910,000	
Balance, shares at Mar. 31, 2021	1,301,358					
Net income (loss)				230,000	230,000	
Issuance of common stock	\$ 6,000	4,944,000			4,950,000	
Issuance of common stock, shares	550,000					
Issuance of common stock for stock offering costs						
Issuance of pre-funded warrants		4,882,000			4,882,000	
Common stock offering costs		(831,000)			(831,000)	
Issuance of common stock for stock offering costs, shares	19,047					
Redemption and retirement of treasury shares	\$ (7,000)	(4,301,000)		(2,855,000)	(7,163,000)	
Redemption and retirement of treasury shares, shares	(654,105)					
Stock based compensation		44,000			44,000	
Stock based compensation, shares	2,242					
Exercise of stock options		14,000			14,000	
Exercise of stock options, shares	2,667					
Balance at Mar. 31, 2022	\$ 12,000	24,903,000		(14,879,000)	10,036,000	
Balance, shares at Mar. 31, 2022	1,221,209					
Net income (loss)				(1,653,000)	(1,653,000)	
Issuance of common stock	\$ 19,000	4,489,000			4,508,000	
Issuance of common stock, shares	1,909,519					
Issuance of common stock for stock offering costs		(1,000)		1,000		
Issuance of common stock for stock offering costs, shares	1,688					
Stock based compensation, shares	15,803					
Balance at Dec. 31, 2022	\$ 31,000	29,698,000		(16,531,000)	13,198,000	
Balance, shares at Dec. 31, 2022	3,148,219					
Balance at Mar. 31, 2022	\$ 12,000	24,903,000		(14,879,000)	10,036,000	
Balance, shares at Mar. 31, 2022	1,221,209					
Net income (loss)				(4,638,000)	(4,638,000)	
Employee compensation - stock option		237,000			237,000	
Issuance of common stock	\$ 10,000	4,026,000			4,030,000	(6,000)
Issuance of common stock, shares	1,014,230					
Common stock offering costs		(637,000)			(637,000)	
Stock based compensation		145,000			145,000	
Stock based compensation, shares	15,803					
Exercise of pre-funded and common warrants	\$ 10,000	1,148,000			1,158,000	
Exercise of pre-funded warrants, shares	914,558					
Other						
Rounding of common stock issued due to reverse split, shares	1,688					
Balance at Mar. 31, 2023	\$ 32,000	29,822,000	\$ (6,000)	(19,517,000)	10,331,000	(6,000)
Balance, shares at Mar. 31, 2023	3,167,488					
Balance at Dec. 31, 2022	\$ 31,000	29,698,000		(16,531,000)	13,198,000	
Balance, shares at Dec. 31, 2022	3,148,219					
Net income (loss)				(5,445,000)	(5,445,000)	
Employee compensation - stock option		138,000			138,000	
Issuance of common stock	\$ 11,000	1,629,000			1,640,000	
Issuance of common stock, shares	1,057,810					
Issuance of common stock for stock offering costs				(1,000)	(1,000)	
Sale of common stock warrants		14,000			14,000	
Sale of common stock warrants, shares	14,230					
Balance at Jun. 30, 2023	\$ 42,000	31,479,000		(21,977,000)	9,544,000	
Balance, shares at Jun. 30, 2023	4,220,259					
Balance at Dec. 31, 2022	\$ 31,000	29,698,000		(16,531,000)	13,198,000	
Balance, shares at Dec. 31, 2022	3,148,219					
Balance at Dec. 31, 2023	\$ 64,000	33,429,000		(25,915,000)	7,578,000	
Balance, shares at Dec. 31, 2023	6,418,061					
Balance at Mar. 31, 2023	\$ 32,000	29,822,000	(6,000)	(19,517,000)	10,331,000	(6,000)
Balance, shares at Mar. 31, 2023	3,167,488					
Net income (loss)				(2,460,000)	(2,460,000)	
Employee compensation - stock option		63,000			63,000	
Issuance of common stock	\$ 11,000	1,593,000			1,604,000	
Issuance of common stock, shares	1,052,771					
Issuance of common stock for stock offering costs	\$ (1,000)	1,000	6,000		6,000	
Balance at Jun. 30, 2023	\$ 42,000	31,479,000		(21,977,000)	9,544,000	
Balance, shares at Jun. 30, 2023	4,220,259					
Balance at Mar. 31, 2023	\$ 32,000	29,822,000	(6,000)	(19,517,000)	10,331,000	(6,000)
Balance, shares at Mar. 31, 2023	3,167,488					
Net income (loss)				(6,398,000)	(6,398,000)	
Issuance of common stock	\$ 32,000	3,497,000			3,529,000	
Issuance of common stock, shares	3,250,573					
Issuance of common stock for stock offering costs					6,000	6,000
Common stock offering costs		(179,000)			(179,000)	
Issuance of common stock for stock offering costs, shares						
Stock based compensation		110,000			110,000	
Stock based compensation, shares						
Issuance of common stock - at-the-market offering	\$ 10,000	1,699,000			1,709,000	
Issuance of common stock - at-the-market offering, shares	1,052,770					
Issuance of common stock - private placement	\$ 22,000	1,977,000			1,999,000	
Issuance of common stock - private placement, shares	2,197,803					
Other					6,000	6,000
Balance at Dec. 31, 2023	\$ 64,000	33,429,000		(25,915,000)	7,578,000	
Balance, shares at Dec. 31, 2023	6,418,061					
Balance at Mar. 31, 2024	\$ 64,000	33,448,000		(28,282,000)	5,230,000	
Balance, shares at Mar. 31, 2024	6,418,061					
Balance at Dec. 31, 2023	\$ 64,000	33,429,000		(25,915,000)	7,578,000	

Balance, shares at Dec. 31, 2023	6,418,061			
Net income (loss)		(8,486,000)	(8,486,000)	
Employee compensation - stock option		36,000	36,000	
Balance at Jun. 30, 2024	\$ 64,000	33,465,000	(34,401,000)	(872,000)
Balance, shares at Jun. 30, 2024	6,418,061			
Balance at Mar. 31, 2024	\$ 64,000	33,448,000	(28,282,000)	5,230,000
Balance, shares at Mar. 31, 2024	6,418,061			
Net income (loss)		(6,119,000)	(6,119,000)	
Employee compensation - stock option		17,000	17,000	
Balance at Jun. 30, 2024	\$ 64,000	\$ 33,465,000	\$ (34,401,000)	\$ (872,000)
Balance, shares at Jun. 30, 2024	6,418,061			

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Condensed Consolidated Statements of Cash Flows - USD (\$)	6 Months Ended		9 Months Ended		12 Months Ended
	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Mar. 31, 2023	Mar. 31, 2022
Cash flows from operating activities					
Net (loss) income	\$ (8,486,000)	\$ (5,445,000)	\$ (6,398,000)	\$ (4,638,000)	\$ 230,000
Adjustments to reconcile net (loss) income to net cash provided by (used in) operating activities:					
Depreciation	105,000	238,000	287,000	228,000	246,000
Amortization of deferred financing costs				47,000	45,000
Provision for estimated cost of returns	1,301,000	1,820,000	(1,364,000)	128,000	(156,000)
Provision for inventory obsolesence		271,000	1,798,000	536,000	(272,000)
Credit losses	14,000	7,000	8,000	43,000	(16,000)
Operating lease impairment expense	3,878,000				
(Gain) loss from disposal of property and equipment		3,000	(44,000)	3,000	4,000
Stock based compensation	36,000	138,000	110,000	382,000	44,000
Amortization of right of use assets	20,000	316,000	510,000	718,000	795,000
Change in net deferred tax assets		1,399,000		893,000	(5,000)
Loss on debt extinguishment				183,000	
Paycheck Protection Plan loan forgiveness					(448,000)
Gain - related party					(11,000)
Gain from extinguishment of accounts payable				(48,000)	(339,000)
Changes in operating assets and liabilities:					
Accounts receivable	4,945,000	6,303,000	(5,241,000)	667,000	(558,000)
Due from banks	(187,000)			101,000	4,456,000
Accounts receivable - related parties	(145,000)	87,000	(30,000)	(87,000)	(64,000)
Inventories	(38,000)	(1,714,000)	415,000	3,858,000	(8,244,000)
Prepaid expenses and other current assets	69,000	(167,000)	215,000	78,000	(123,000)
Other non-current assets	(64,000)	(135,000)	76,000	(38,000)	61,000
Accounts payable	(3,940,000)	560,000	5,847,000	(3,511,000)	3,217,000
Accrued expenses	(771,000)	(1,939,000)	348,000	533,000	77,000
Due to related parties				(63,000)	
Customer deposits	(572,000)				
Refunds due to customer	(649,000)	577,000	1,743,000		(139,000)
Prepays from customers			103,000	485,000	(47,000)
Reserve for sales returns	(1,217,000)	(2,604,000)	2,490,000	(90,000)	30,000
Operating lease liabilities	291,000	(329,000)	(462,000)	(738,000)	(795,000)
Net cash provided by (used in) operating activities	(5,410,000)	(614,000)	411,000	(330,000)	(2,012,000)
Cash flows from investing activities					
Purchase of property and equipment	(6,000)	(137,000)	(68,000)	(244,000)	(118,000)
Disposal of property and equipment			54,000		
Net cash used in investing activities	(6,000)	(137,000)	(14,000)	(244,000)	(118,000)
Cash flows from financing activities					
Proceeds from issuance of stock, net of offering costs		1,640,000	3,529,000	3,393,000	9,001,000
Payment of redemption and retirement of treasury stock					(7,162,000)
Collection of subscriptions receivable			6,000		
Net (payment) proceeds from revolving lines of credit		(1,761,000)		(2,500,000)	2,435,000
Payment of subordinated note payable - Starlight Marketing Development, Ltd.				(353,000)	(150,000)
Payment of deferred financing charges				(254,000)	(38,000)
Payment of early termination fees on revolving lines of credit				(183,000)	
Payments on installment notes			(124,000)	(74,000)	(68,000)
Proceeds from exercise of stock options					14,000
Proceeds from exercise of common stock warrants				990,000	
Proceeds from exercise of pre-funded warrants				168,000	
Payments on finance leases				(9,000)	(8,000)
Other	(42,000)	(33,000)			
Net cash provided by financing activities	(42,000)	(154,000)	3,411,000	1,178,000	4,024,000
Net change in cash	(5,458,000)	(905,000)	3,808,000	604,000	1,894,000
Cash at beginning of year	6,703,000	2,795,000	2,895,000	2,291,000	397,000
Cash at end of period	1,245,000	1,890,000	6,703,000	2,895,000	2,291,000
Supplemental disclosures of cash flow information:					
Cash paid for interest	40,000	24,000	44,000	481,000	547,000
Equipment purchased under capital lease		\$ 55,000			
Cash paid for income taxes				34,000	
Non-Cash investing and financing cash flow information:					
Equipment purchased under capital lease				55,000	24,000
Issuance of common stock and warrants for offering costs				244,000	548,000
Right of use assets exchanged for lease liabilities			\$ 3,874,000	\$ 192,000	\$ 16,000

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NATURE OF BUSINESS	6 Months Ended Jun. 30, 2024	9 Months Ended Dec. 31, 2023	12 Months Ended Dec. 31, 2023
NATURE OF BUSINESS	NOTE 1 - NATURE OF BUSINESS		
NOTE 1 - NATURE OF BUSINESS	We are primarily engaged in the development, marketing, and sale of consumer karaoke equipment, audio equipment, accessories, and musical marketing, and sale of consumer karaoke recordings. We believe we are a leading audio equipment, accessories, and musical global karaoke and music entertainment recordings. We are a global karaoke and company that specializes in the design and music entertainment company that specializes production of quality karaoke and music in the design and production of quality enabled consumer products for adults and karaoke and music enabled consumer children. Our products are among the most widely available karaoke products in the world. The Singing Machine's operations include its wholly owned subsidiaries, SMC Logistics, Inc., a California corporation ("SMCL"), SMC- The Singing Machine's operations include its Music, Inc., a Florida corporation ("SMCM"), wholly owned subsidiaries, SMC Logistics, SMC (HK) Limited, a Hong Kong company Inc., a California corporation ("SMCL"), SMC- ("SMH"), MICS Hospitality Holdings, Inc., a Music, Inc., a Florida corporation ("SMCM"), Delaware corporation ("MICS Hospitality"), SMC (HK) Limited, a Hong Kong company MICS Hospitality Management, LLC, a ("SMH"), MICS Hospitality Holdings, Inc., a Delaware limited liability company ("MICS Delaware corporation ("MICS Hospitality"), Hospitality Management") and MICS Nomad, MICS Hospitality Management, LLC, a		

LLC, a Delaware limited liability company
("MICS NY").

Delaware limited liability company ("MICS Hospitality Management") and MICS Nomad, LLC, a Delaware limited liability company ("MICS NY").

[Semi Cab Inc \[Member\]](#)
[NATURE OF BUSINESS](#)

NOTE 1 - BASIS OF PRESENTATION OVERVIEW

The SemiCab, Inc., a Delaware corporation (the "Company," "SemiCab") is primarily engaged in the development, marketing, and sale of logistics optimization services for enterprise-level dedicated freight and shipping customers in The United States and India.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP"), which contemplate continuation of the Company as a going concern, and assumes continuity of operations, realization of assets and the satisfaction of liabilities and commitments in the normal course of business. The Company has suffered substantial net losses and negative cash flows from operations in recent years and is dependent on debt and equity financing to fund its operations all of which raise substantial doubt about the Company's ability to continue as a going concern. Recoverability of a major portion of the recorded asset amounts shown in the accompanying balance sheet is dependent upon the Company's ability to increase its revenue and meet its financing requirements on a continuing basis and become profitable in its future operations. The accompanying consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded assets or the amounts and classification of liabilities that might be necessary should the Company be unable to continue in existence.

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RECENT DEVELOPMENTS
[Recent Developments](#)
[RECENT DEVELOPMENTS](#)

NOTE 2 - RECENT DEVELOPMENTS

Change in Fiscal Year

During 2023, our Board of Directors approved a change in our fiscal year end from March 31 to December 31. Our results of operations, cash flows, and all transactions impacting shareholders' equity presented in this Quarterly Report on Form 10-Q as of June 30, 2024 are for the three and six month periods ended June 30, 2024 and 2023.

ATM Offering June 2024

On June 26, 2024, the Company entered into an At-The-Market Issuance Sales Agreement (the "Sales Agreement") with Ascendant Capital markets, LLC, as sales agent (the "Agent"), pursuant to which the Company could offer and sell, from time to time, through the Agent (the "ATM Offering"), up to approximately \$1,100,000 in shares of the Company's common stock. On July 8, 2024, the Company entered into the First Amendment to the Sales Agreement (the "Amendment") to increase the number of shares to be sold in the ATM Offering to \$2,020,000. On August 9, 2024, the Company entered into the Second Amendment to the Sales Agreement (the "Amendment") to increase the number of shares to be sold in the ATM Offering to \$3,100,000. For the three and six months ended June 30, 2024, the Company had not yet sold any shares of its common stock from this ATM Offering. Pursuant to the agreement, the Agent is to be paid \$30,000 in fees to cover legal and administrative expenses and will receive an amount equal to 3% of the gross proceeds from each sale of the Company's share of common stock.

Subsequent to June 30, 2024 and through August 16, 2024 (the last trading day prior to filing), the Company sold 1,657,172 shares of common stock under the ATM offering, and received net proceeds from the ATM of approximately \$1,676,000 after payment of brokerage commissions and administrative fees to the agent of approximately \$51,000.

Asset Purchase

On June 11, 2024, the Company and its wholly owned subsidiary SemiCab Holdings, LLC, a Nevada limited liability company ("SemiCab LLC") and collectively with the Company, the "Buyer"), SemiCab, Inc., a Delaware corporation ("SemiCab" or the "Seller"), Ajesh Kapoor and Vivek Sehgal entered into an asset purchase agreement (the "Asset Purchase Agreement") pursuant to which the Seller agreed to sell and assign to the Company, and the Company agreed to purchase and assume from the Seller, substantially all the assets, and certain specified liabilities relating to the business of the Seller. Subject to certain exceptions set forth in the Asset Purchase Agreement, the parties agreed that the Buyer will not assume the liabilities of the Seller. SemiCab is an artificial intelligence, cloud-based collaborative transportation platform built to achieve the scalability required to predict and optimize semi-tractor trailer load efficiency.

On July 3, 2024, the parties closed on the asset purchase whereby the Company issued to the Seller (i) 641,806 shares of the Company's common stock (ii) a twenty percent (20%) membership interest in SemiCab LLC.

Pursuant to the asset acquisition agreement, the Company and Seller entered into an option agreement (the "Option Agreement"), granting the Buyer the right to acquire all of the issued and outstanding capital securities of SMCB Solutions Private Limited, a wholly owned subsidiary of the Seller, in consideration for 320,903 shares of common stock of the Company. The Option Agreement has not been exercised through the date of this filing.

**The Singing Machine Company, Inc.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2024 and 2023
(Unaudited)**

Private Placement

On November 20, 2023, the Company entered into an agreement to sell \$2,000,000 in common stock through a private placement of common stock (the "Private Placement"). The Private Placement was completed with two Affiliates, (Stingray Group, Inc. and Jay Foreman), both of which were existing shareholders with Board representation. The Private Placement was completed at \$0.91 per share of common stock, with a total of approximately 2,198,000 shares issued. Net proceeds from the transaction were approximately \$1,900,000, net of transaction fees of approximately \$100,000. During the six-month period after the closing date, the purchasers may make a written request for registration under the Securities Act of all or any portion of the shares purchased. During the six months ended June 30, 2024, Jay Foreman has made a written request to register his 1,099,000 shares.

Hospitality Lease

On August 23, 2023, MICS NY entered into an Agreement of Lease (the "Lease Agreement") with OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the "Landlord"), pursuant to which MICS NY agreed to lease approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space in the property located at 111 West 24th Street, New York, New York (the "Premises").

The term of the Lease Agreement is for fifteen (15) years, or on such an earlier date upon which the term shall expire, be canceled or terminated pursuant to any of the conditions or covenants of the Lease Agreement. Pursuant to the Lease Agreement, MICS NY is obligated to pay an initial base rent in the amount of \$30,000 beginning August 1, 2024, with scheduled increases over the term, as set forth in the Lease Agreement.

During the three months ended June 30, 2024, the Company abandoned its plans to continue use of the leased space due to failure to receive a liquor license. Consequently, the Company exercised its early termination provision of the Lease Agreement which was not accepted by the Landlord. While attempting to settle, the Company failed to make the first recurring cash lease payment due on July 31, 2024, and as a result defaulted on the lease. Due to the abandonment of the lease, all assets related to the lease were impaired. Assets including security deposits, rent deposits and right of use assets of approximately \$3,878,000 have been written off during the three months ended June 30, 2024 and are included as a component of operating expenses in the accompanying condensed consolidated statements of operations.

On July 26, 2024, OAC 111 Flatiron, LLC and OAC Adelphi, LLC, filed a civil action in the Supreme Court of the State of New York against MICS NY and the Company ("the Defendants") for alleged breach of lease, seeking monetary damages including unpaid rent, future unpaid rent, and other expenses related to the lease. The complaint alleges the Defendants breached the lease in various material respects. Based on the Company's assessment of the facts underlying the claims, the uncertainty of litigation, and the preliminary stage of the case, the Company cannot reasonably estimate the potential loss or range of loss that may result from this action.

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LIQUIDITY, GOING CONCERN AND MANAGEMENT PLANS
[LIQUIDITY, GOING CONCERN AND MANAGEMENT PLANS](#)

NOTE 3 - LIQUIDITY, GOING CONCERN AND MANAGEMENT PLANS

As of June 30, 2024, the Company had cash on hand of approximately \$1,245,000 which is not sufficient to fund the As of December 31, 2023, the Company had cash on hand of

NOTE 3 - LIQUIDITY, GOING CONCERN AND MANAGEMENT PLANS

**9 Months Ended
Dec. 31, 2023**

**12 Months Ended
Dec. 31, 2023**

Company's planned operations through one year after the approximately \$6,703,000 which is not sufficient to fund the date the consolidated financial statements are issued. The Company's planned operations through one year after the Company has a recent history of recurring operating losses date the consolidated financial statements are issued. The and decreases in working capital. These factors create Company has a recent history of recurring operating losses substantial doubt about the Company's ability to continue as and decreases in working capital. These factors create a going concern for at least one year after the date that the substantial doubt about the Company's ability to continue as Company's audited consolidated financial statements are a going concern for at least one year after the date that the issued. Company's audited consolidated financial statements are issued.

The condensed consolidated financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern. The consolidated financial statements do not include any Company is unable to continue as a going concern. adjustments that might be necessary if the Company is Accordingly, the condensed consolidated financial statements have been prepared on a basis that assumes the consolidated financial statements have been prepared on a Company will continue as a going concern and which basis that assumes the Company will continue as a going contemplates the realization of assets and satisfaction of concern and which contemplates the realization of assets and liabilities and commitments in the ordinary course of satisfaction of liabilities and commitments in the ordinary business. course of business.

The Singing Machine Company, Inc.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024 and 2023
(Unaudited)

Management intends to finance operations with future debt or equity financings, however, if and when such financings may occur are uncertain. Management intends to finance operations with future debt or equity financings, however, if and when such financings may occur are uncertain.

In making this assessment management performed a comprehensive analysis of the Company's current circumstances including: its financial position, cash flow and cash usage forecasts, and obligations and debts. Although management has a recent history of successful capital raises, the analysis used to determine the Company's ability as a going concern does not include cash sources outside the Company's direct control that management expects to be available within the next 12 months. In making this assessment management performed a comprehensive analysis of the Company's current circumstances including: its financial position, cash flow and cash usage forecasts, and obligations and debts. Although management has a recent history of successful capital raises, the analysis used to determine the Company's ability as a going concern does not include cash sources outside the Company's direct control that management expects to be available within the next 12 months.

THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022

[Semi Cab Inc \[Member\]](#)
[LIQUIDITY, GOING CONCERN AND MANAGEMENT PLANS](#)

NOTE 2 - GOING CONCERN

The Company's financial statements as of December 31, 2023 and 2022 have been prepared using generally accepted accounting principles in the United States of America applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has not yet established an ongoing source of revenue sufficient to cover its operating costs and allow it to continue as a going concern. The Company has accumulated losses from 2022 to 2023 of \$4,814,000. These factors among others raise substantial doubt about the ability of the company to continue as a going concern for a reasonable period of time.

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plan is to obtain such resources for the Company by obtaining capital from management and significant shareholders sufficient to meet its minimal operating expenses and seeking third party equity and/or debt financing. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. These financial statements do not include any adjustments related to the recoverability and classification of assets or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

~~X~~ML-26-R10.htm-IDEA: XBRL DOCUMENT

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	6 Months Ended Jun. 30, 2024	9 Months Ended Dec. 31, 2023	12 Months Ended Dec. 31, 2023
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES		NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	
		BASIS OF PRESENTATION	
		The accompanying consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America ("GAAP").	
		PRINCIPLES OF CONSOLIDATION	
		The accompanying consolidated financial statements include the accounts of the Company and its Hong Kong subsidiary, SMCL, SMCM, SMH, MICS Hospitality, MICS Hospitality Management and MICS NY. All inter-company accounts and transactions have been eliminated in consolidation for all periods presented.	
		RECLASSIFICATION OF PRIOR YEARS PRESENTATION	
		Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.	
		USE OF ESTIMATES	
		The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets, liabilities, revenues and expenses. Actual results could differ materially from these estimates. Estimates are assessed each period and updated to reflect current information. Significant estimates include revenue recognition, allowance for credit losses, provision for excess and obsolete inventory, reserve for sales returns, accruals relating to litigation, income taxes and share-based compensation expense.	
		ACCOUNTS RECEIVABLE AND ALLOWANCES FOR EXPECTED CREDIT LOSSES	
		In June 2016, the FASB issued Accounting Standards Update ("ASU") 2016-13, "Financial Instruments—Credit Losses" (<i>Topic 326</i>). This ASU represents a significant change in the current accounting model by requiring immediate recognition of management's estimates of current expected credit losses. Under the prior model, losses were recognized only as they were incurred, which delayed recognition of expected losses that might not yet have met the threshold of being probable. The amendments in ASU 2016-03 were effective for our fiscal year beginning April 1, 2023, including interim periods within that fiscal year. We adopted ASU 2016-03 on April 1, 2023, and the adoption did not have any material effect on our consolidated financial statements and related disclosures.	
		The Company recognizes an allowance for credit losses at the time a receivable is recorded based on its estimate of expected credit losses and adjusts this estimate over the	

life of the receivable as needed. The Company evaluates specific identified risks and the aggregation and risk characteristics of a receivable pool and develops loss rates that reflect historical collections, current forecasts of future economic conditions over the time horizon the Company is exposed to credit risk, and payment terms or conditions that may materially affect future forecasts. As needed, amounts are written-off when determined to be uncollectible.

INVENTORY AND RETURNS ASSET

Inventory is comprised primarily of electronic karaoke equipment, microphones, and accessories, and are stated at the lower of cost or net realizable value, as determined using the first in, first out method. The Company reduces inventory on hand to its net realizable value on an item-by-item basis when it is apparent that the expected realizable value of an inventory item falls below its original cost. A charge to cost of sales results when the estimated net realizable value of specific inventory items declines below cost. Management regularly reviews the Company's investment in inventories for such declines in value.

In addition, the Company reports an estimated amount for the net realizable value of expected future inventory returns (returns asset) related to the Company's defective allowance, overstock, and warranty policies.

THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023, and March 31, 2023 and 2022

LONG-LIVED ASSETS

The Company periodically evaluates the carrying value of the unamortized balances of its long-lived assets, including property, equipment and rental assets, to determine whether impairment of these assets has occurred or whether a revision to the related amortization periods should be made. If the carrying value of the long-lived asset group exceeds the estimated future undiscounted cash flows, an impairment loss is recorded based on the amount by which the asset group's carrying amount exceeds its fair value. Fair value is determined based on an evaluation of the assets' associated discounted future cash flows or appraised value. For the nine months ended December 31, 2023 and fiscal year ended March 31, 2023, the Company had no impairment loss related to long-lived assets.

PROPERTY AND EQUIPMENT, NET

Property and equipment are stated at cost, less accumulated depreciation. Expenditures for repairs and maintenance are charged to expense as incurred. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to their estimated useful lives using straight-line methods.

LEASES

The Company determines if an arrangement contains a lease at the inception of a contract. Right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the commencement date. The liability is equal to the present value of the remaining minimum lease payments. The asset is based on the liability, subject to certain adjustments. Operating leases result in straight-line expense (similar to operating leases under the prior accounting standard) while finance leases result in a front-loaded expense pattern (similar to capital leases under the prior accounting standard). As the interest rate implicit in the Company's operating leases is not readily determinable, the Company utilizes its incremental borrowing rate to discount the lease payments. The Company utilizes the implicit rate for its finance leases.

FAIR VALUE OF FINANCIAL INSTRUMENTS

We follow Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 825, "Financial Instruments", which requires disclosure of information about the fair value of certain financial instruments for which it is practicable to estimate that value. For the purposes of this disclosure, the fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation. The carrying amounts of the Company's short-term financial instruments, including accounts receivable, accounts payable, accrued expenses, refunds due to customers, customer deposits, other current liabilities and due from related parties approximates fair value due to the relatively short period to maturity for these instruments. The carrying amounts on other liabilities are approximate to fair value due to their relatively short period to maturity.

REVENUE RECOGNITION AND RESERVE FOR SALES RETURNS

The Company recognizes revenue in accordance with FASB ASC 606, "Revenue from Contracts with Customers". All revenue is generated from contracts with customers. The Company recognizes revenue when the control of the goods sold is transferred to the customer, in an amount, referred to as the transaction price, that reflects the consideration to which the Company is expected to be entitled in exchange for those goods. The Company determines revenue recognition utilizing the following five steps: (1) identification of the contract with a customer, (2) identification of the performance obligations in the contract (promised goods or services that are distinct), (3) determination of the transaction price, (4) allocation of the transaction price to the performance obligations, and (5) recognition of revenue when, or as, the Company transfers control of the product or service for each performance obligation.

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying unaudited financial statements for the three months ended June 30, 2024 and 2023 have been prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP") applicable to interim financial

The Company's performance obligations are established when a customer submits a purchase order notification, and the Company accepts the order. The Company identifies performance obligations as the delivery of the requested product or service in appropriate quantities and to the location specified in the customer's contract and/or purchase order. Revenue from sales of product is

information and the requirements of Form 10-Q and Article 8 of recognized at a point in time when the Company transfers Regulation S-X of the Securities and Exchange Commission. control to the customer, typically at the time when the Accordingly, they do not include all of the information and product is delivered or shipped, at which time, title passes disclosures required by US GAAP for complete consolidated financial to the customer and there are no further performance obligations with regards to the product.”

In the opinion of management, such condensed consolidated financial The Company selectively participates in a retailer’s co-op statements include all adjustments (consisting of normal recurring promotion incentives to maximize sales of the Company’s accruals) necessary for the fair presentation of the condensed products on the retail floor or to assist in developing consolidated financial position and the condensed consolidated consumer awareness of new product launches, by results of operations. The condensed consolidated results of providing marketing fund allowances to our customers. As operations for the periods presented are not necessarily indicative of these co-op promotion initiatives are not a distinct good the results to be expected for the full year. The condensed or service and the Company cannot reasonably estimate consolidated balance sheet as of June 30, 2024 and condensed the fair value of the benefit it receives from these financial statements information for the three and six months ended arrangements, the cost of these allowances at the time June 30, 2024 and 2023 are unaudited whereas the condensed they are offered to the customers are recorded as a consolidated balance sheet as of December 31, 2023 is derived from reduction to net sales. Co-op promotion incentives were the audited consolidated balance sheet as of that date. The approximately \$2,600,000 during the nine months ended condensed consolidated financial statements and notes hereto should December 31, 2023, \$2,300,000 during fiscal 2023 and be read in conjunction with the consolidated financial statements and \$2,000,000 during fiscal 2022. notes thereto included in the Company’s annual report on Form 10-KT for the transition period ended December 31, 2023. There have The Company’s contracts with customers consist of one been no changes to our significant accounting policies as disclosed on performance obligation (the sale of the Company’s the Company’s annual report on Form 10-KT for the transition period products). The Company’s contracts have no financing elements, payment terms are generally less than 120 days and have no further contract asset or liability obligations once control of goods is transferred to the customer. Revenue is recorded in the amount of consideration the Company expects to receive for the sale of these goods.

RECENT ACCOUNTING PRONOUNCEMENTS

In December 2023, the FASB issued ASU 2023-09, *Income Taxes (Topic 740): Improvements to Income Tax Disclosures*. ASU 2023-09 is intended to enhance the usefulness of income tax disclosures by requiring entities to disclose specific rate reconciliations, amount of income tax expense or benefit disaggregated between federal, state and foreign. ASU 2023-09 is effective for the Company for its fiscal representative commissions are included in selling year beginning January 1, 2025, with early adoption permitted. The expenses in the accompanying consolidated statements of Company is currently evaluating the impact of adopting this standard operations as our underlying customer agreements are on our consolidated financial statements and related disclosures. less than one year.

THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023, and March 31, 2023 and 2022

While the Company has no overstock return privileges in its vendor agreements with its customers, the Company does accept defective returns, warranty exchanges and overstock from seasonal customers. The Company estimates the sales value of goods to be returned from our allowance programs for goods returned from the customer for various reasons, whereby a reserve for sales returns is recorded based on historic return amounts, specific events as identified and management estimates. The Company’s reserve for sales returns was approximately \$3,400,000 as of December 31, 2023, and \$900,000 as of March 31, 2023. The Company estimates the net realizable value of these expected future sales returns. The net realizable value of these estimated returns is classified as return assets as part of current assets on the accompanying consolidated financial statements. The Company’s return assets were approximately \$1,900,000 and \$600,000 as of December 31, 2023, and March 31, 2023, respectively.

SHIPPING AND HANDLING COSTS

Shipping and handling activities are performed before the customer obtains control of the goods sold to them and are considered activities to fulfill the Company’s promise to transfer the goods. For the nine months ended December 31, 2023, shipping and handling expenses were approximately \$600,000. For Fiscal 2023 and 2022 shipping and handling expenses were approximately \$500,000 and \$900,000, respectively. These expenses are classified as a component of selling expenses in the accompanying consolidated statements of operations.

SHARE-BASED COMPENSATION

The Company has granted stock options and restricted stock units (“RSUs”) to employees, non-employee consultants and non-employee members of our Board of Directors. The Company also has an equity incentive plan which provides for the issuance of equity incentive awards, such as stock options, stock appreciation rights, stock awards, restricted stock, stock units, performance awards and other stock or cash-based awards collectively, the “Awards.” Awards may be granted under the 2022 Plan to the Company’s employees, officers, directors, consultants, agents, advisors and independent contractors.

The Company measures the compensation cost associated with all share-based payments based on grant date fair values. The fair value of each stock option and stock purchase right is estimated on the date of grant using an option pricing model that meets certain requirements. The Company generally uses the Black-Scholes option pricing model to estimate the fair value of its stock options and stock purchase rights. The determination of the fair value of share-based payment awards utilizing the Black-Scholes model is affected by the Company’s stock price and several assumptions, including expected volatility, expected term, risk-free interest rate and expected dividends.

For grants of stock options, the Company uses a blend of historical and implied volatility for traded options on its stock to estimate the expected volatility assumption required in the Black-Scholes model. The Company’s use of a blended volatility estimates in computing the expected volatility assumption for stock options is based on its belief that while the implied volatility is representative of expected future volatility, the historical volatility over the expected term of the award is also an indicator of expected future volatility. The Company utilizes a blended volatility estimate that consists of implied volatility and historical volatility in order to estimate the expected volatility assumption of the Black-Scholes model.

The expected term of stock options granted is estimated using historical experience. The risk-free interest rate assumption is based on observed interest rates appropriate for the expected terms of the Company’s stock options and stock purchase rights. The dividend yield assumption is based on the Company’s history and expectation of no dividend payouts. The Company estimates forfeitures at the time of grant and revises these estimates, if necessary, in subsequent periods if actual forfeitures differ from those estimates. The

Company estimates its forfeiture rate assumption for all types of share-based compensation awards based on historical forfeiture rates related to each category of award.

Compensation costs associated with grants of restricted stock units are measured at fair value, which has historically been the closing price of the Company's common stock on the date of grant.

The Company recognizes share-based compensation expense over the requisite service period of each individual award, which generally equals the vesting period, using the straight-line method for awards that contain only service conditions. For awards that contain performance conditions, the Company recognizes the share-based compensation expense on a straight-line basis for each vesting tranche, when achievement of that tranche is considered probable.

The Company evaluates the assumptions used to value stock awards at each grant date. If there are any modifications or cancellations of the underlying unvested securities, the Company may be required to accelerate, increase or cancel any remaining unearned share-based compensation expense.

INCOME TAXES

The Company follows the provisions of FASB ASC 740 "Accounting for Income Taxes." Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributed to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized.

THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023, and March 31, 2023 and 2022

The Company recognizes a liability for uncertain tax positions. An uncertain tax position is defined as a position in a previously filed tax return or a position expected to be taken in a future tax return that is not based on clear and unambiguous tax law and which is reflected in measuring current or deferred income tax assets and liabilities for interim or annual periods. The Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The Company measures the tax benefits recognized based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate resolution.

As of December 31, 2023, and March 31, 2023, there were no uncertain tax positions that resulted in any adjustment to the Company's provision for income taxes. The Company recognizes interest and penalties related to unrecognized tax benefits in its provision for income taxes. The Company currently has no liabilities recorded for accrued interest or penalties related to uncertain tax provisions.

RECENT ACCOUNTING PRONOUNCEMENTS

In December 2023, the FASB issued ASU 2023-09, *Income Taxes (Topic 740): Improvements to Income Tax Disclosures*. ASU 2023-09 is intended to enhance the usefulness of income tax disclosures by requiring entities to disclose specific rate reconciliations, amount of income taxes separate by federal and individual tax jurisdictions, and the amount of income (loss) from continuing operations before income tax expense (benefit) disaggregated between federal, state and foreign. ASU 2023-09 is effective for the Company for its fiscal year beginning January 1, 2025, with early adoption permitted. The Company is currently evaluating the impact of adopting this standard on our consolidated financial statements and related disclosures.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

PRINCIPLES OF CONSOLIDATION

The accompanying consolidated financial statements include certain intercompany expenses associated with its wholly owned India subsidiary, SMCB Solutions Private Limited, the accounts of the Company. All inter-company accounts and transactions have been eliminated in consolidation for all periods presented.

USE OF ESTIMATES

SemiCab makes estimates and assumptions in the ordinary course of business relating to sales collections and allowances, warranty reserves, and reserves for promotional incentives that may affect the reported amounts of assets and liabilities and of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Future events and their effects cannot be determined with absolute certainty; therefore, the determination of estimates requires the exercise of judgment. Historically, past changes to these estimates have not had a material impact on the Company's financial statements. However, circumstances could change which may alter future expectations.

ALLOWANCE FOR DOUBTFUL ACCOUNTS

SemiCab's allowance for doubtful accounts is based on management's estimates of the creditworthiness of its customers, current economic conditions and historical information, and, in the opinion of management, is believed to be in an amount sufficient to respond to normal business conditions. Management sets 100% reserves for customers in bankruptcy and other allowances based upon historical collection experience. The Company is subject to chargebacks from customers that are deducted from open invoices and reduce collectability of open invoices. Should business conditions deteriorate or any major customer default on its obligations to the Company, this allowance may need to be significantly increased, which would have a negative impact on operations.

[Semi Cab Inc \[Member\]](#)

[SUMMARY OF
SIGNIFICANT
ACCOUNTING
POLICIES](#)

FOREIGN CURRENCY TRANSLATION

The Company accounts for foreign currency transactions pursuant to ASC 830, Foreign Currency Matters ("ASC 830"). The functional currency of the Company is the U.S. dollar, which is the currency of the primary economic environment in which it operates. In accordance with ASC 830, monetary balances denominated in or linked to foreign currency are stated on the basis of the exchange rates prevailing at the applicable balance sheet date. For foreign currency transactions included in the statement of operations, the exchange rates applicable on the relevant transaction dates are used. Gains or losses arising from changes in the exchange rates used in the translation of such transactions and from the remeasurement of the monetary balance sheet items are recorded as gain (loss) on foreign currency transactions.

The functional currency of the India subsidiary is the Indian Rupee. Under ASC 830, all assets and liabilities are translated into U. S. dollars using the current exchange rate at the end of each fiscal period. Revenues and expenses are translated using the average exchange rates prevailing throughout the respective periods. All transaction gains and losses from the measurement of monetary balance sheet items denominated in Indian Rupee are reflected in the statement of operations as appropriate. Translation adjustments are included in accumulated other comprehensive loss.

CONCENTRATION OF CREDIT RISK

At times, the Company maintains cash in United States bank accounts that are in excess of the Federal Deposit Insurance Corporation insured amounts. The Company maintains cash balances in foreign financial institutions. The amounts at foreign financial institutions at December 31, 2023 and 2022 were approximately \$58,000 and \$91,000, respectively. The Company regularly monitors the financial stability of this financial institution and believes that it is not exposed to any significant credit risk in cash and cash equivalents. However, in March and April 2023, certain U.S. government banking regulators took steps to intervene in the operations of certain financial institutions due to liquidity concerns, which caused general heightened uncertainties in financial markets. While these events have not had a material direct impact on the Company's operations, if further liquidity and financial stability concerns arise with respect to banks and financial institutions, either nationally or in specific regions, the Company's ability to access cash or enter into new financing arrangements may be threatened, which could have a material adverse effect on its business, financial condition and results of operations. Financial instruments, which potentially subject the Company to concentrations of credit risk, consist of accounts receivable.

LONG-LIVED ASSETS

Not applicable. The only meaningful long-lived assets are intangible in nature and under GAAP accounting, not capitalized nor assigned any long-term accounting value. prior to the proposed transaction.

PROPERTY AND EQUIPMENT

Property and Equipment are stated at cost. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over the estimated service lives, principally using straight-line methods.

The estimated useful lives used to compute depreciation and amortization for financial reporting purposes are as follows:

	Years
Property and Equipment	3 - 5

PREPAID EXPENSES

Prepaid expenses consist primarily of prepaid services which will be expensed as the services are provided within twelve months. As of December 31, 2023 and 2022, the balances of the prepaids account were \$5,000 and \$8,000, respectively.

FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying values of financial instruments comprising cash and cash equivalents, payables, and notes payable-related party approximate fair values due to the short-term maturities of these instruments. The notes payable- related party is considered a level 3 measurement. As defined in ASC 820, *Fair Value Measurements and Disclosures*, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). The Company utilizes market data or assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable. ASC 820 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). This fair value measurement framework applies to both initial and subsequent measurement.

Level Quoted prices are available in active markets for identical assets or liabilities as of the reporting date.

Level Pricing inputs are other than quoted prices in active markets included 2: in Level 1, which are either directly or indirectly observable as of the reported date. Level 2 includes those financial instruments that are valued using models or other valuation methodologies.

Level Pricing inputs include significant inputs that are generally less 3: observable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value. The significant unobservable inputs used in the fair value measurement for nonrecurring fair value measurements of long-lived assets include pricing models, discounted cash flow methodologies and similar techniques.

The carrying amounts of the Company's short-term financial instruments, including accounts receivable, accounts payable, accrued expenses, customer deposits, refunds due to customers, and due to related parties approximates fair value due to the relatively short period to maturity for these instruments. The carrying amounts on the notes payable, finance leases and installment notes approximate fair value either due to the relatively short period to maturity or the related interest is accrued at a rate similar to market rates. The carrying amounts on the revolving line of credit approximates fair value due the relatively short period to maturity and related interest accrued at market rates.

REVENUE RECOGNITION

The Company recognizes revenue in accordance with FASB ASC 606, "Revenue from Contracts with Customers". All revenue is generated from contracts with customers. The Company recognizes revenue when the control of the goods sold is transferred to the customer, in an amount, referred to as the transaction price, that reflects the consideration to which the Company is expected to be entitled in exchange for those goods. The Company determines revenue recognition utilizing the following five steps: (1) identification of the contract with a customer, (2) identification of the performance obligations in the contract (promised goods or services that are distinct), (3) determination of the transaction price, (4) allocation of the transaction price to the performance obligations, and (5) recognition of revenue when, or as, the Company transfers control of the product or

service for each performance obligation.

The Company's contracts with customers consist of one performance obligation (the sale of the Company's products). The Company's contracts have no financing elements, payment terms are less than 120 days and have no further contract asset or liability obligations once control of goods is transferred to the customer. Revenue is recorded in the amount of consideration the Company expects to receive for the sale of these goods.

Costs incurred in fulfilling contracts with customers include administrative costs associated with the procurement of goods are included in general and administrative expenses, in-bound freight costs are included in the cost of goods sold and accrued sales representative commissions are included in selling expenses in the accompanying consolidated statements of operations as our underlying customer agreements are less than one year.

SHIPPING AND HANDLING COSTS

Shipping and handling activities are performed before the customer obtains control of the goods delivered for them and are considered activities to fulfill the Company's promise to transfer the goods. For Fiscal 2023 and 2022 shipping and handling expenses provided by third party shippers were approximately \$5,692,000 and \$10,057,000, respectively. These expenses are classified as a component of selling expenses in the accompanying consolidated statements of operations.

STOCK-BASED COMPENSATION

The Company accounts for share based compensation in accordance with the provisions of ASC 718-10, "Compensation — Stock Compensation," which requires measurement of compensation cost for all stock awards at fair value on date of grant and recognition of compensation over the service period for awards expected to vest. The majority of its share-based compensation arrangements vest over a three year vesting schedule. The Company expenses its share-based compensation under the ratable method, which treats each vesting tranche as if it were an individual grant. The fair value of stock options is determined using the Black-Scholes valuation model and requires the input of certain assumptions. These assumptions include estimating the length of time employees will retain their vested stock options before exercising them (the "expected option term"), the estimated volatility of its common stock price over the option's expected term, the risk-free interest rate over the option's expected term, and the Company's expected annual dividend yield. Changes in these subjective assumptions can materially affect the estimate of fair value of stock-based compensation and consequently, the related amount recognized as an expense in the consolidated statements of operations.

As required under the accounting rules, the Company reviews its valuation assumptions at each grant date and, as a result, the Company is likely to change its valuation assumptions used to value employee stock-based awards granted in future periods. The values derived from using the Black-Scholes model are recognized as expense over the service period, net of estimated forfeitures (the number of individuals that will ultimately not complete their vesting requirements). The estimation of stock awards that will ultimately vest requires significant judgment. The Company considers many factors when estimating expected forfeitures, including types of awards, employee class, and historical experience. Actual results, and future changes in estimates, may differ substantially from current estimates. Options and warrants to outsiders are accounted for under ASC 718.

RESEARCH AND DEVELOPMENT COSTS

All research and development costs are charged to results of operations as incurred. These expenses are shown as a component of general and administrative expenses in the consolidated statements of operations. For the years ended December 31, 2023 and 2022, these amounts totaled approximately \$842,000 and \$640,000, respectively.

INCOME TAXES

The Company follows the provisions of FASB ASC 740 "Accounting for Income Taxes." Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributed to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized.

The Company recognizes a liability for uncertain tax positions. An uncertain tax position is defined as a position in a previously filed tax return or a position expected to be taken in a future tax return that is not based on clear and unambiguous tax law and which is reflected in measuring current or deferred income tax assets and liabilities for interim or annual periods. The Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The Company measures the tax benefits recognized based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate resolution.

As of March 31, 2023 and 2022 there were no uncertain tax positions that resulted in any adjustment to the Company's provision for income taxes. The Company recognizes interest and penalties related to unrecognized tax benefits in its provision for income taxes. The Company currently has no liabilities recorded for accrued interest or penalties related to uncertain tax provisions.

COMPUTATION OF EARNINGS (LOSS) PER SHARE

Not applicable. This is not required.

RECENT ACCOUNTING PRONOUNCEMENTS:

In June 2016, the FASB issued ASU 2016-13, "Financial Instruments—Credit Losses" (*Topic 326*). This ASU represents a significant change in the current accounting model by requiring immediate recognition of management's estimates of current expected credit losses. Under the prior model, losses were recognized only as they were incurred, which delayed recognition of expected losses that might not yet have met the threshold of being probable. The amendments in ASU 2016-03 for smaller reporting companies are effective for the Company beginning April 1, 2023, including interim periods within that fiscal year. The Company adopted ASU 2016-13 on May 1, 2024. The adoption of ASU 2016-13 did not result in any material effects to the consolidated financial statements or related disclosures.

~~XML 27-R11.htm~~ IDEA: XBRL DOCUMENT

FINANCING
[Debt Disclosure](#)
[\[Abstract\]](#)
[FINANCING](#)

NOTE 5 - FINANCING
Oxford Credit Facility

6 Months Ended
Jun. 30, 2024

NOTE 6 - FINANCING
Oxford Credit Facility

On March 28, 2024, the Company entered into a Loan and Security Agreement with Oxford Business

9 Months Ended
Dec. 31, 2023

On March 28, 2024, the Company entered into a Loan and Security Agreement (the “Credit Agreement”) Credit (the “Credit Agreement”), as Lender. The Credit Agreement established a secured asset with Oxford Business Credit “Oxford”), as Lender. The Credit Agreement established a secured asset-backed revolving credit facility which is comprised of a maximum \$2,000,000 revolving credit facility backed revolving credit facility which is comprised of a maximum \$2,000,000 revolving credit facility (“Credit Facility”). Availability under the Credit Facility is determined monthly by a borrowing base (“Credit Facility”). Availability under the Credit Facility is determined monthly by a borrowing base comprised of a percentage of eligible accounts receivable of the Borrowers. The Company’s obligations under the Credit Agreement are secured by a continuing security interest in all property under the Credit Agreement are secured by a continuing security interest in all property of each Loan Party, subject to certain excluded collateral (as defined in the Credit Agreement). Party, subject to certain excluded collateral (as defined in the Credit Agreement). As of June 30, 2024, there was approximately \$187,000 due from Oxford for cash collections received that exceeded the amount due on the Credit Agreement. As of June 30, 2024 there was approximately \$89,000 available under the Credit Facility.

The Singing Machine Company, Inc.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2024 and 2023
(Unaudited)

Borrowings under the Credit Facility take the form of base rate loans at interest rates of the Wall Street Journal Prime Rate plus 2.5%, but in any event no less than 10%. The Credit Agreement includes certain covenants which include, but are not limited to restrictions on debt, asset liens, capital expenditures, formation of new entities and financial covenants. For the three and six months ended June 30, 2024, the Company incurred interest expense of approximately \$17,000 and \$42,000, respectively associated with financing costs from the Credit Agreement.

The Credit Agreement is for a two-year term that expires on November 28, 2026, and automatically renews for an additional one-year term on each anniversary of date of the agreement unless the Company notifies Oxford within 60 days before the anniversary date of its intention to pay off the Credit Facility and terminate the Credit Agreement.

The Company is subject to a two percent (2%) Exit Fee if the Company terminates the Credit Agreement and repays the obligations under Credit Facility prior to the anniversary date of the Credit Agreement. The Exit Fee shall automatically renew on the two-year anniversary date of the Loan Agreement for an additional one-year period unless the Company notifies Lender in writing within sixty (60) days before such anniversary date of Borrower’s intention to pay off this Credit Facility and terminate the Credit Agreement and all obligations of the Credit Facility are paid in full by such anniversary date. There were no draws against the Credit Facility to date.

Fifth Third Bank Asset-backed Revolving Credit Facility

On October 14, 2022, the Company entered into a Loan and Security Agreement with Fifth Third Financial Corporation (the “Credit Agreement”), as Lender, replacing the Company’s credit facilities with Crestmark and IHC that were terminated by the Company on October 13, 2022. The Credit Agreement established a secured asset-backed revolving credit facility which is comprised of a maximum \$15,000,000 revolving credit facility (“Credit Facility”). The Credit Facility was terminated on November 17, 2023. Availability under the Credit Facility was determined monthly by a borrowing base comprised of a percentage of eligible accounts receivable and eligible inventory of the Borrowers. The Company’s obligations under the Credit Agreement are secured by a continuing security interest in all property of each Loan Party, subject to certain excluded collateral (as defined in the Credit Facility).

Costs associated with closing of the Credit Agreement of approximately \$254,000 were deferred and being amortized over life of the loan. During the three months and six months ended June 30, 2023 the Company incurred approximately \$21,000 and \$42,000, respectively associated with the amortization of deferred financing costs from the Credit Agreement.

Borrowings under the Credit Facility took the form of base rate loans at interest rates of the greater of either (a) the Prime Rate plus 0.50% or (b) the Secured Overnight Financing Rate (“SOFR”) 30-day term rate plus 3%, subject to a minimum of 0.050% in either case.

During the three and six months ended June 30, 2023, the Company incurred interest expense of approximately \$25,000 and \$61,000 respectively, associated with interest and financing costs from the Credit Agreement.

On May 19, 2023, the Company executed a Waiver and First Amendment agreement which provides for a waiver of previous defaults and instituted new covenants.

On August 30, 2023, the Company entered into a Waiver and Second Amendment (the “Revolving Loan Amendment”) to the Credit Agreement. The Revolving Loan Amendment provides for, among other things, (i) a waiver of all known existing defaults under the Credit Agreement as of the date of the Revolving Loan Amendment and (ii) the amendment of the definition of “Borrowing Base” to reduce from \$5,000,000 to \$2,000,000.

The Singing Machine Company, Inc.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2024 and 2023
(Unaudited)

On November 17, 2023, the Company voluntarily terminated the Credit Agreement as the Company could not comply with the debt coverage financial covenant effective September 30, 2023. There was no balance outstanding on the credit agreement as of the termination date.

THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022

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COMMITMENTS AND CONTINGENCIES
COMMITMENTS AND CONTINGENCIES

6 Months Ended Jun. 30, 2024

9 Months Ended Dec. 31, 2023

12 Months Ended Dec. 31, 2023

NOTE 6 - COMMITMENTS AND CONTINGENCIES

Hospitality Lease

On August 23, 2023, MICS NY entered into an Agreement of Lease (the “Lease Agreement”) with OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the “Landlord”), pursuant to which MICS NY agreed to lease approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space in the property located at 111 West 24th Street, New York, New York (the “Premises”).

The term of the Lease Agreement is for fifteen (15) years, or on such an earlier date upon which the term shall expire, be canceled or terminated pursuant to any of the conditions or covenants of the Lease Agreement. Pursuant to the Lease Agreement, MICS NY is obligated to pay an initial base rent in the amount of \$30,000 beginning August 1, 2024, with scheduled increases over the term, as set forth in the Lease Agreement.

During the three months ended June 30, 2024, the Company abandoned its plans to continue use of the leased space due to failure to receive a liquor license. Consequently, the Company exercised its early termination provision of the Lease Agreement which was not accepted by the Landlord. While attempting to settle, the Company failed to make the first recurring cash lease payment due on July 31, 2024, and as a result defaulted on the lease. Due to the abandonment of the lease, all assets related to the lease were impaired. Assets including security deposits, rent deposits and right of use assets of approximately \$3,878,000 have been written off during the three months ended June 30, 2024 and are included as a component of operating expenses in the accompanying condensed consolidated statements of operations.

On July 26, 2024, OAC 111 Flatiron, LLC and OAC Adelphi, LLC, filed a civil action in the Supreme Court of the State of New York against MICS NY and the Company (“the Defendants”) for alleged breach of lease, seeking monetary damages including unpaid rent, future unpaid rent, and other expenses related to the lease. The complaint alleges the Defendants breached the lease in various material respects. Based on the Company’s assessment of the facts underlying the claims, the uncertainty of litigation, and the preliminary stage of the case, the Company cannot reasonably estimate the

Borrowings under the Credit Facility take the form of base rate loans at interest rates of the greater of either (a) the Prime Rate plus 2.5% The Credit agreement includes certain covenants which include, but are not limited to restrictions on debt, asset liens, capital expenditures, formation of new entities and financial covenants.

The Company is subject to a two percent (2%) Exit Fee if the Company terminates the Credit Agreement and repays the obligations under Credit Facility prior to the anniversary date of the Credit Agreement. The Exit Fee shall automatically renew on the two-year anniversary date of the Loan Agreement for an additional one-year period unless the Company notifies Lender in writing within sixty (60) days before such anniversary date of Borrower’s intention to pay off this Credit Facility and terminate the Credit Agreement and all obligations of the Credit Facility are paid in full by such anniversary date.

Fifth Third Bank Asset-backed Revolving Credit Facility

On October 14, 2022, the Company entered into a Loan and Security Agreement with Fifth Third Financial Corporation (the “Credit Agreement”), as Lender, replacing the Company’s credit facilities with Crestmark and IHC that were terminated by the Company on October 13, 2022. The Credit Agreement established a secured asset-backed revolving credit facility which is comprised of a maximum \$15,000,000 revolving credit facility (“Credit Facility”). The Credit Facility was terminated on November 17, 2023. Availability under the Credit Facility was determined monthly by a borrowing base comprised of a percentage of eligible accounts receivable and eligible inventory of the Borrowers. The Company’s obligations under the Credit Agreement are secured by a continuing security interest in all property of each Loan Party, subject to certain excluded collateral (as defined in the Credit Agreement).

Costs associated with closing of the Credit Agreement of approximately \$254,000 were deferred and being amortized over life of the loan. During the nine months ended December 31, 2023, and 2022, the Company incurred amortization expenses of approximately \$215,000 and \$18,000 respectively associated with the amortization of deferred financing costs from the Credit Agreement. During the fiscal years ended March 31, 2023, and 2022, the Company incurred amortization expense of approximately \$39,000 and \$0, respectively, associated with the amortization of deferred financing costs from the Credit Agreement.

Borrowings under the Credit Facility took the form of base rate loans at interest rates of the greater of either (a) the Prime Rate plus 0.50% or (b) the Secured Overnight Financing Rate (“SOFR”) 30-day term rate plus 3%, subject to a minimum of 0.050% in either case. For the nine months ended December 31, 2023, and 2022, the Company incurred interest expense of approximately \$28,000 and \$19,000, respectively. For the fiscal years ended March 31, 2023, and 2022, the Company incurred interest expense of approximately \$33,000 and \$0, respectively.

On May 19, 2023, the Company executed a Waiver and First Amendment agreement which provides for a waiver of previous defaults and instituted new covenants. On November 17, 2023, the Company voluntarily terminated the Credit Agreement as the Company could not comply with the debt coverage financial covenant effective September 30, 2023. There was no balance outstanding on the credit agreement as of the termination date.

Intercreditor Revolving Credit Facility Crestmark Bank and Iron Horse Credit

On June 16, 2020, the Company entered into a two-year Credit and Security Agreement for a \$2,500,000 financing facility, with Iron Horse Credit (“IHC”) on eligible accounts receivable and inventory. Also, on June 16, 2020, the Company entered into a two-year Loan and Security Agreement for a \$10,000,000 financing facility with Crestmark Bank (“Crestmark”) on eligible accounts receivable. For the nine months ended December 31, 2023, and 2022, the Company incurred approximately \$0 and \$8,000, respectively, in amortization costs for deferred financing charges associated with the credit and security agreements with Crestmark and IHC. The Company also incurred interest expense of approximately \$400,000 and \$500,000 for the fiscal years ended March 31, 2023, and 2022, respectively, associated with the credit and security agreements with Crestmark and IHC.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

Hospitality Lease

On August 23, 2023, MICS NY entered into an Agreement of Lease (the “Lease Agreement”) with OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the “Landlord”), pursuant to which MICS NY agreed to lease approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space in the property located at 111 West 24th Street, New York, New York (the “Premises”). It was the Company’s intention to use the Premises as a new karaoke venue, offering immersive karaoke technology and audio-visual capabilities, with restaurant and bar offerings however due to lack of funding, the Company initiated termination of the lease in March 2024 (See Note 8 - Operating Leases).

The term of the Lease Agreement is for fifteen (15) years, or on such an earlier date upon which the term shall expire, be canceled, or terminated pursuant to any of the conditions or covenants of the Lease Agreement. Pursuant to the Lease Agreement, MICS NY is obligated to pay an initial base rent in the amount of \$30,000 beginning July 1, 2024, with scheduled increases over the term, as set forth in the Lease Agreement.

In March 2024, the Company initiated the termination of this lease under certain provisions made available under the Lease Agreement. The Landlord and the Company are in active discussions as to the terms of the lease termination however as of this filing, it is too early in the negotiation process to estimate any potential loss, if any, related to the lease termination process.

Derivative Litigation

On December 21, 2023, Ault Lending, LLC, a wholly owned subsidiary of Ault Alliance, Inc. (“Ault”), one of the Company’s largest shareholders, filed a derivative shareholder action in Delaware Chancery Court against the Company, its Directors, and other Company shareholders (The Stingray Group, Inc. and Regalia Ventures) (“the

potential loss or range of loss that may result from this action. Defendants”) for alleged breach of fiduciary duty in approving a recent above-market private placement equity transaction. The Complaint alleges the Company, and its Directors followed an inadequate process in evaluating the

Derivative Action

On December 21, 2023, Ault Lending, LLC, a wholly owned private placement transaction which occurred back in subsidiary of Ault Alliance, Inc. (“Ault”), one of the Company’s November 2023 and entered into the transaction with an largest shareholders, filed a derivative shareholder action in intent to dilute Ault’s ownership stake in the Company. The Delaware Chancery Court against the Company, its Directors, Defendants have retained Delaware counsel to represent and other Company shareholders (The Stingray Group, Inc. them in this matter and the Company has filed a motion to and Regalia Ventures) (“the Defendants”) for alleged breach of dismiss the suit. The Company has Director & Officer fiduciary duty in approving a recent above-market private liability insurance for up to \$5,000,000 with a retention of placement equity transaction. The complaint alleges the \$250,000 for derivative claims.

Company, and its Directors followed an inadequate process in evaluating the private placement transaction which occurred Other than what is disclosed above, we are not a party to, back in November 2023 and entered into the transaction with and our property is not the subject of, any pending material an intent to dilute Ault’s ownership stake in the Company. The legal proceedings.

Company filed a motion to dismiss the complaint. Based on the Company’s assessment of the facts underlying the claims, the uncertainty of the litigation, and the preliminary stage of the case, the Company cannot reasonably estimate the potential loss or range of loss that may result from this action.

[Semi Cab Inc \[Member\]](#)
[COMMITMENTS AND](#)
[CONTINGENCIES](#)

NOTE 8 - COMMITMENTS AND CONTINGENCIES

On March 28, 2020 the Company entered into a service contract and agreement with Blue Yonder, Inc. (“Blue Yonder”) for certain IT subscription based services. The original term of the agreement was for three years, at a price of \$100,000 per year, for a total of \$300,000. On June 21, 2023, Blue Yonder filed a lawsuit claiming damages in the amount of \$275,000 with the Maricopa County Superior Court in Arizona (“Lawsuit”). The suit was found in favor of Blue Yonder in the amount of \$509,119, subject to two separate milestone payments that would otherwise deem the entire balance due satisfied if either milestone payment is made by the Company. The first milestone payment if for \$175,000 and is due on July 1, 2024. In the event this payment is made, the remaining settlement shall be deemed satisfied. If this payment is not made, the Company shall owe a total of \$225,000 by October 1, 2024. In the event this payment is made, the remaining settlement shall be deemed satisfied. If neither payment s made, Blue Yonder shall be entitled to execute the full \$509,119 beginning January 1, 2025. As of March 31, 2024, the Company has accrued \$225,000 on its balance sheet as an other current liability to account for the expected payment of this amount required to settle this dispute on or before October 1, 2024.

On May 28, 2024, SemiCab was sued by a Baxter Bailey, collection agency acting on behalf of a domestic freight shipper. The shipper claims is was underpaid for services rendered, and SemiCab has disputed the claim. The total amount in dispute is approximately \$93,000. SemiCab intends to dispute the claim. As such, this litigation has been excluded from liabilities assumed as part of this transaction. \$100,000 has been accrued on the March 31, 2024 balance sheet to account for this potential liability.

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OPERATING LEASES

Operating Leases

OPERATING LEASES

6 Months Ended
Jun. 30, 2024

9 Months Ended
Dec. 31, 2023

NOTE 8 - OPERATING LEASES

At the time of this filing, the Company has operating lease agreements for offices in Florida and Hong Kong and a retail location in New York expiring in various years through 2038. The Company entered into an operating lease agreement, effective October 1, 2017, for our corporate headquarters located in Fort Lauderdale, Florida where we lease approximately 6,500 square feet of office space. The lease expired on March 31, 2024. The base rent payment is approximately \$9,950 per month, subject to annual adjustments. On February 22, 2024, the Company executed a lease extension for 14 months effective April 1, 2024, and expires on May 31, 2025. The base rent on the extension is approximately \$10,553 per month subject to a 3% annual adjustment.

The Company entered into an operating lease on August 23, 2023, for approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space. The lease expires August 22, 2038, and the monthly base rent is \$30,000, subject to annual increases. The lease includes a 11-month free rent period between July 1, 2023, and June 30, 2024 and also includes a \$700,000 reimbursement for tenant improvements upon completion of construction milestones as defined in the lease. Due to uncertainties as to whether these milestones will be met timely, the Company has not recorded any amounts related to the tenant improvement allowance in our consolidated financial statements for the nine months ended December 31, 2023, at lease inception in the balance sheet of our consolidated financial statements.

The Company entered into an operating lease on August 23, 2023, for approximately 10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space. The lease expires August 22, 2038, and the monthly base rent is \$30,000, subject to annual logistics operations to a third-party logistics facility. increases. The lease includes a 11-month free rent period between July 1, 2023, and June 30, 2024 and also includes a \$700,000 reimbursement for tenant improvements upon completion of construction milestones as defined in the lease. Due to uncertainties as to whether these milestones located in Hong Kong where we lease approximately 1,890 square feet of office space. The lease expires will be met timely, the Company has not recorded any amounts related to the tenant improvement on October 14, 2025. The base rent payment is approximately \$4,900 per month for the entire term of allowance in our condensed consolidated financial statements at lease inception for the three and six the lease. months ended June 30, 2024. (See Note 6).

Supplemental balance sheet information related to leases as of June 30, 2024 and December 31, 2023 is as follows:

	June 30, 2024	December 31, 2023
Assets:		
Operating lease - right-of-use assets	\$ 178,000	\$ 3,926,000
Liabilities		
Current		
Current portion of operating leases	\$ 165,000	\$ 84,000
Operating lease liabilities, net of current portion	\$ 4,136,000	\$ 3,925,000

Supplemental statement of operations information related to operating leases is as follows:

	Three Months Ended June 30, 2024	Three Months Ended June 30, 2023	Six Months Ended June 30, 2024	Six Months Ended June 30, 2023
Operating lease expense as a component of general and administrative expenses	\$ 203,000	\$ 237,000	\$ 399,000	\$ 483,000
Supplemental cash flow information related to operating leases is as follows:				
Cash paid for amounts included in the measurement of lease liabilities:				
Operating cash flow paid for operating leases	\$ 46,000	\$ 252,000	\$ 91,000	\$ 504,000
Lease term and Discount Rate				
Weighted average remaining lease term (years)	14.3	13.2		
Weighted average discount rate	12.0%	6.5%		

Minimum future payments under all operating leases as of June 30, 2024, are as follows:

Payments due by period	Amount
2024 (remaining six months)	\$ 271,000
2025	408,000
2026	529,000
2027	585,000

THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022

Lease expense for our operating leases is recognized on a straight-line basis over the lease terms.

Supplemental balance sheet information related to leases as of December 31, 2023 and March 31, 2023 is as follows:

	December 31, 2023	March 31, 2023
Assets:		
Operating lease - right-of-use assets	\$ 3,926,000	\$ 561,000
Liabilities		
Current portion of operating leases	\$ 84,000	\$ 509,000
Operating lease liabilities, net of current portion	\$ 3,925,000	\$ 88,000

Supplemental statement of operations information related to leases for the nine months ended December 31, 2023 and fiscal year ended March 31, 2023 is as follows:

	Nine Months Ended December 31, 2023	Fiscal Year Ended March 31, 2023
Operating lease expense as a component of general and administrative expenses	\$ 717,000	\$ 1,058,000

Supplemental cash flow information related to leases for the nine months ended December 31, 2023 and fiscal year ended March 31, 2023 is as follows:

Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flow paid for operating leases	\$ 858,000	\$ 960,000

Lease term and Discount Rate		
Weighted average remaining lease term (months)		
Operating leases	15.0	12.4
Weighted average discount rate		
Operating leases	12.0%	6.5%

Minimum future payments under all operating leases as of December 31, 2023, are as follows:

Payments due by period	Amount
2024	\$ 269,000

2028	611,000
Thereafter	7,555,000
Total minimum future payments	\$ 9,959,000
Less: Interest	5,658,000
Total operating lease liabilities	\$ 4,301,000
Less: current portion of lease liabilities	165,000
Operating lease liabilities, net of current portion	\$ 4,136,000

2025	355,000
2026	529,000
2027	585,000
2028	610,000
Thereafter	7,555,000
Total minimum future payments	9,903,000
Less: interest	5,894,000
Total operating lease liabilities	\$ 4,009,000
Less: current portion of lease liabilities	84,000
Operating lease liabilities, net of current portion	\$ 3,925,000

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**STOCK
COMPENSATION
EXPENSE**
**6 Months Ended
Jun. 30, 2024**

**9 Months Ended
Dec. 31, 2023**

[Share-Based Payment
Arrangement
\[Abstract\]](#)

[STOCK
COMPENSATION
EXPENSE](#)

NOTE 9 - STOCK COMPENSATION EXPENSE

EQUITY INCENTIVE PLAN

On April 12, 2022, the Board of Directors approved The Singing Machine Company, Inc. 2022 Equity Incentive Plan, or the 2022 Plan. The 2022 Plan provides for the issuance of equity incentive awards, such as stock options, stock appreciation rights, stock awards, restricted stock, stock units, performance awards and other stock or cash-based awards collectively, the “Awards.” Awards may be granted under the 2022 Plan to the Company’s employees, officers, directors, consultants, agents, advisors and independent contractors.

The maximum number of shares of common stock initially available for issuance under the 2022 Plan is 233,334 shares of common stock and thereafter an annual increase shall be added as of the first day of the Company’s fiscal year beginning in 2023, equal to the least of (i) 5% of the outstanding common stock on a fully diluted basis as of the end of the Company’s immediately preceding fiscal year, (ii) 33,334 shares, and (iii) a lesser amount as determined by the Board of Directors. The shares of common stock subject to stock awards granted under the 2022 Plan that lapse, terminate, expire prior to exercise, are canceled, or are forfeited, shall again become available for issuance under the 2022 Plan. Shares subject to a stock award under the 2022 Plan shall not again be made available for issuance or delivery under the 2022 Plan if such shares are (i) shares tendered by a participant or retained by the Company as full or partial payment to the Company for the exercise or purchase price of an award or (ii) shares used to satisfy tax withholding obligations in connection with an award.

The Board of Directors may amend, suspend or terminate the 2022 Plan or a portion of it at any time; however, to the extent required by applicable law, regulation or stock exchange rule, stockholder approval shall be required for any amendment to the 2022 Plan. The 2022 Plan is scheduled to terminate automatically in ten (10) years following the earlier of (a) the date the Board of Directors adopted the 2022 Plan and (b) the date the stockholders approved the 2022 Plan.

**THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022**

COMMON STOCK OPTIONS

During the nine months ended December 31, 2023, the Company did not issue any stock options. During the fiscal years ended March 31, 2023, the Company issued the following stock options:

Fiscal 2023:
During the fiscal year ended March 31, 2023, the Company issued 6,001 stock options under the 2022 Plan at an exercise price ranging from \$2.35 to \$8.11 per share to directors as compensation for their service.

NOTE 8 - STOCK COMPENSATION EXPENSE

Equity Incentive Plan

On April 12, 2022, the Board of Directors approved The Singing Machine Company, Inc. 2022 Equity Incentive Plan, or the 2022 Plan. The 2022 Plan provides for the issuance of equity incentive awards, such as stock options, stock appreciation rights, stock from 4,000 to \$8.65 per share to the Company’s officers as incentive compensation for the successful up-listing of the Company’s common awards, restricted stock, stock units, performance awards and stock on the Nasdaq Capital Market and compensation related to their Fiscal 2022 annual incentive plan. other stock or cash-based awards collectively, the “Awards.” Awards may be granted under the 2022 Plan to the Company’s During the fiscal year ended March 31, 2023, the Company issued 64,750 stock options from the 2022 Plan to all employees (excluding employees, officers, directors, consultants, agents, advisors and Company officers) who had one year or more of service to the Company under an Employee Incentive Plan at an exercise price ranging from \$8.11 to \$8.65 per share.

There were no share base compensation awards issued under the Employee stock option compensation expense for the nine months ended December 31, 2023, and in fiscal years ended March 31, 2023, 2022 Plan during the three and six months ended June 30, 2024 and 2022 includes the estimated fair value of options granted, amortized on a straight-line basis over the requisite service period for the and 2023. There were 4,000 and 5,250 shares forfeited during the entire portion of the award. For the nine months ended December 31, 2023, the stock option expense was approximately \$110,000. For three and six months ended June 30, 2024, respectively. There the fiscal years ended March 31, 2023, and 2022, the stock option expense was approximately \$237,000 and \$22,000, respectively. were no shares forfeited during the three and six months ended June 30, 2023. As of June 30, 2024, there were 204,053 shares Fiscal 2022:
available to be issued under the 2022 Plan. During the fiscal year ended March 31, 2022, the Company issued 2,001 Board approved options three members of our Board of Directors at an exercise price ranging from \$8.10 and \$8.70 per share pursuant to our annual director compensation plan for the fiscal year ended March 31, 2022.

As of June 30, 2024, there was an unrecognized expense of approximately \$69,000 remaining on options currently vesting over time with an approximate weighted average of twelve months remaining until these options are fully vested. The fair value of each option grant was estimated on the date of the grant using the Black-Scholes option-pricing model with the assumptions outlined below. The expected volatility is based upon the historical volatility of our stock and other contributing factors. The expected term is based upon observation of actual time elapsed between date of grant and exercise of options for all employees.

**The Singing Machine Company, Inc.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL
STATEMENTS
June 30, 2024 and 2023
(Unaudited)**

The vested options as of June 30, 2024, had no intrinsic value.

A summary of stock option activity for each of the years presented is summarized below.

Warrants

Common warrants issued and outstanding as of June 30, 2024 and December 31, 2023, were 902,113. There were no changes in the warrants outstanding during the period.

As of June 30, 2024, the Company’s warrants by expiration date were as follows:

Number of Common Warrants	Exercise Price	Expiration Date
802,113	\$ 2.80	September 15, 2026
100,000	\$ 5.00	May 23, 2027
902,113		

	Nine Months Ended December 31, 2023			Fiscal Year Ended March 31, 2023			Fiscal Year Ended March 31, 2022		
	Number of Options	Weighted Average Exercise Price	Weighted Average Contractual Life	Number of Options	Weighted Average Exercise Price	Weighted Average Contractual Life	Number of Options	Weighted Average Exercise Price	Weighted Average Contractual Life
Stock Options:									
Balance at beginning of year	161,427	\$ 7.90	6.6	56,343	\$ 9.90	4.1	56,010	\$ 9.90	5.4
Granted	-	\$ -	-	107,752	\$ 6.83	-	3,667	\$ 7.80	-
Exercised	-	\$ -	-	-	\$ -	-	(2,667)	\$ 5.40	-
Forfeited	(47,666)	\$ 7.48	-	(2,668)	\$ 5.63	-	(667)	\$ 3.60	-
Balance at end of year *	113,761	\$ 8.08	4.2	161,427	\$ 7.90	6.6	56,343	\$ 9.90	4.1
Options exercisable at end of year	91,261	\$ 8.06		53,675	\$ 9.90		52,667	\$ 9.90	

*Total number of options outstanding as of December 31, 2023, includes 23,343 options issued to six current and three former directors as compensation, 56,668 options issued to Company officers as compensation and 33,750 options issued to employees as part of an Employee Stock Incentive Plan.

As of December 31, 2023, there was an unrecognized expense of approximately \$122,000 remaining on options currently vesting over time with approximate weighted average of eighteen months remaining until these options are fully vested.

The vested options as of December 31, 2023, had no intrinsic value. As of December 31, 2023, there were 165,469 shares under the 2022 Plan available to be issued.

WARRANTS

Common warrants issued and outstanding as of December 31, 2023 and March 31, 2023, were 902,113. There were no changes in the warrants outstanding during the period.

**THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022**

As of December 31, 2023, the Company’s warrants by expiration date were as follows:

Number of
Common

Warrants	Exercise Price	Expiration Date
802,113	\$ 2.80	September 15, 2026
100,000	\$ 5.00	May 23, 2027
902,113		

[XML-31-R15.htm-IDEA: XBRL DOCUMENT](#)

**COMPUTATION OF
LOSS PER SHARE**

**[Loss per Common
Share](#)**

**[COMPUTATION OF
LOSS PER SHARE](#)**

**6 Months Ended
Jun. 30, 2024**

**9 Months Ended
Dec. 31, 2023**

NOTE 9 - COMPUTATION OF LOSS PER SHARE

Computation of basic and dilutive loss per share for the three and six months ended June 30, 2024 and 2023 are as follows:

NOTE 10 - COMPUTATION OF (LOSS) EARNINGS PER SHARE

	For the three months ended June 30, 2024	For the three months ended June 30, 2023	For the six months ended June 30, 2024	For the six months ended June 30, 2023
Net loss	\$(6,119,000)	\$(2,460,000)	\$(8,486,000)	\$(5,445,000)
Weighted-average common shares outstanding	6,418,061	3,872,447	6,418,061	3,487,299
Basic loss per share	\$ (0.95)	\$ (0.64)	\$ (1.32)	\$ (1.56)

Basic net loss per share is based on the weighted average number of shares of common stock outstanding during the period. Diluted net loss per share reflects the potential dilution assuming shares of common stock were issued upon the exercise of outstanding in-the-money options and the proceeds thereof were used to purchase shares of the Company's common stock at the average market price during the period using the treasury stock method.

For the three and six months ended June 30, 2024 and 2023, options to purchase 108,511 and 108,343 shares of common stock, respectively and options to purchase 902,113 common stock warrants for both June 30, 2024 and 2023 were excluded in the calculation of diluted net loss per share as the result would have been anti-dilutive.

Computation of dilutive shares for the nine months ended December 31, 2023 and fiscal years ended March 31, 2023 and 2022 are as follows:

	Nine months ended December 31, 2023	Fiscal year ended March 31, 2023	Fiscal year ended March 31, 2022
Basic weighted average common shares outstanding	4,864,540	2,811,872	1,614,506
Effect of dilutive stock options	-	-	8,891
Diluted weighted average of common shares outstanding	4,864,540	2,811,872	1,623,397

Basic net (loss) income per share is based on the weighted average number of shares of common stock outstanding during the period. Diluted net (loss) income per share reflects the potential dilution assuming shares of common stock were issued upon the exercise of outstanding in-the-money options and the proceeds thereof were used to purchase shares of the Company's common stock at the average market price during the period using the treasury stock method. For the nine months ended December 31, 2023, options to purchase 561,111 shares of common stock were included in basic weighted average shares outstanding as deemed outstanding. Options to purchase 8,891 shares of common stock were included in the calculation of diluted net income per share. For the fiscal year ended March 31, 2023, options to purchase 53,675 shares of common stock were excluded in the calculation of diluted net (loss) income per share as the result would have been anti-dilutive.

For the fiscal year ended March 31, 2022, pre-funded warrants to purchase 561,111 shares of common stock were included in basic weighted average shares outstanding as deemed outstanding. Options to purchase 8,891 shares of common stock were included in the calculation of diluted net income per share. For the fiscal year ended March 31, 2022, options and warrants to purchase approximately 56,000 shares of common stock were excluded in the calculation of diluted net (loss) income per share as the result would have been anti-dilutive.

[XML-32-R16.htm-IDEA: XBRL DOCUMENT](#)

INCOME TAXES

6 Months Ended

Jun. 30, 2024

9 Months Ended

Dec. 31, 2023

**12
Months
Ended
Dec.
31,
2023**

[INCOME TAXES](#)

NOTE 16 - INCOME TAXES

The Company's loss before income taxes for the nine months ended December 31, 2023, and fiscal years ended March 31, 2023, and 2022 is as follows:

	Nine months ended December 31, 2023	Fiscal years ended	
		March 31, 2023	March 31, 2023
United States	\$ (6,173,000)	\$ (3,526,000)	\$ (261,000)
Foreign	(225,000)	(82,000)	548,000
	<u>\$ (6,398,000)</u>	<u>\$ (3,608,000)</u>	<u>287,000</u>

The provision for income taxes for the nine months ended December 31, 2023, and fiscal years ended March 31, 2023, and 2022 is as follows:

	Nine months ended December 31, 2023	Fiscal years ended	
		March 31, 2023	March 31, 2022
Income tax provision:			
Current:			
Federal	\$ -	\$ 109,000	\$ 63,000
State	-	-	-
Other	-	(5,000)	-
Hong Kong	-	34,000	-
Total current Federal and State	<u>\$ -</u>	<u>\$ 138,000</u>	<u>\$ 63,000</u>
Deferred:			
Federal	\$ -	\$ 686,000	\$ (60,000)
State	-	206,000	54,000
Total Deferred Federal and State	<u>-</u>	<u>892,000</u>	<u>(6,000)</u>
Total income tax provision	<u>\$ -</u>	<u>\$ 1,030,000</u>	<u>\$ 57,000</u>

**THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022**

The Company's net deferred tax assets as of December 31, 2023, and ended March 31, 2023 are as follows:

NOTE 10 - INCOME TAXES

For the three months ended June 30, 2024 and 2023 the Company recognized an income tax benefit of approximately \$52,000 and \$0, respectively. The Company is not forecasting any taxable income for the current year and had a loss before income tax benefit in the previous year. The Company's income tax provision for the six months ended June 30, 2023, was approximately \$1,502,000 as the Company recognized a valuation reserve of all of its deferred tax assets based on the recent history of losses and forecasts that suggested the Company would not be able to utilize the deferred tax assets in the future.

The Company's income tax expense differs from the expected tax benefit/expense based on statutory rates primarily due to full valuation allowance for all of its subsidiaries for the three and six months ended June 30, 2024 and 2023.

	December 31, 2023	March 31, 2023
NOL Federal Carryforward	\$ 1,291,000	\$ 868,000
State NOL Carryforward	470,000	341,000
Inventory differences to inventory valuation	1,173,000	623,000
Stock option compensation expense	159,000	184,000
Right of use liability	1,022,000	118,000
Business interest limitation	151,000	138,000
Allowance for doubtful accounts	45,000	43,000
Reserve for estimated returns	384,000	89,000
Accrued vacation	7,000	14,000
	<u>4,702,000</u>	<u>2,418,000</u>
Less: valuation allowance	<u>(3,600,000)</u>	<u>(2,104,000)</u>
Net deferred tax asset	<u>1,102,000</u>	<u>314,000</u>
Depreciable and amortizable assets	(67,000)	(134,000)
ROU Asset	(1,000,000)	(111,000)
Prepaid expenses	(35,000)	(69,000)
Net deferred tax liability	<u>(1,102,000)</u>	<u>(314,000)</u>
	<u>\$ -</u>	<u>\$ -</u>

**The Singing Machine Company, Inc.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL
STATEMENTS
June 30, 2024 and 2023
(Unaudited)**

The Company recognizes federal, state and foreign current tax liabilities or assets based on its estimate of taxes payable to or refundable by tax authorities in the current fiscal year. The Company also recognizes federal, state and foreign deferred tax liabilities or assets based on the Company's estimate of future tax effects attributable to temporary differences and carryforwards. The Company records a valuation allowance to reduce any deferred tax assets by the amount of any tax benefits that, based on available evidence and judgment, are not expected to be realized.

The Company performed an analysis in accordance with the provisions of ASC 740, which requires an assessment of both positive and negative evidence when determining whether it is more likely than not that deferred tax assets are

recoverable. The analysis performed to assess the realizability of the deferred tax assets included an evaluation of the pattern and timing of the reversals of temporary differences and the length of carryback and carryforward periods available under the applicable federal, state and foreign laws; and the amount and timing of future taxable income. The Company evaluated the realizability of its deferred tax assets as of December 31, 2023 and March 31, 2023 in accordance with accounting principles generally accepted in the United States of America and concluded that valuation allowance against all of our deferred tax assets was necessary based upon the Company's conclusions regarding, among other considerations, the Company's recent history of losses and projected earnings for fiscal year 2024 and in the future.

The actual tax provision differs from the "expected" tax for the nine-month transition period ended December 31, 2023, and the years ended March 31, 2023, and 2022 (computed by applying the U.S. Federal Corporate tax rate of 21 percent to income before taxes) as follows:

	December 31, 2023	March 31, 2023	March 31, 2022
Statutory federal tax rate	\$ (1,344,000)	\$ (758,000)	\$ 60,000
Stater tax rate	(326,000)	(174,000)	14,000
Permanent differences	15,000	13,000	10,000
Permanent difference in ERC income	-	(99,000)	-
Tax rate differential on foreign earnings	59,000	21,000	(84,000)
Expiration of net operating loss carryforward	89,000	-	-
Change in valuation allowance	1,495,000	2,026,000	55,000
Other	12,000	1,000	2,000
	<u>\$ -</u>	<u>\$ 1,030,000</u>	<u>\$ 57,000</u>

THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022

At December 31, 2023, and March 31, 2023, the Company had federal tax net operating loss carryforwards in the amount of approximately \$6,149,000 and \$4,131,000, respectively that begin to expire in the year 2025. The net operating loss carryforward is subject to an IRS Section 382 limitation that limited the amount available to use beginning in Fiscal 2020 to approximately \$150,000 per year. In addition, the Company had state tax net operating loss carryforwards of approximately \$2,453,000 and \$2,238,000, respectively that will begin to expire beginning in 2024. These tax net operating loss carryforwards may be subject to adjustment based on future changes in ownership.

At December 31, 2023, the Company evaluated the realizability of its deferred tax assets in accordance with GAAP and concluded that a valuation allowance of approximately \$3,600,000 against deferred tax assets is necessary. The recognition of the remaining net deferred tax asset and corresponding tax benefit is based upon the Company's conclusions regarding, among other considerations, the Company's current and anticipated customers, contracts and product introductions, and recent operating results.

Semi Cab Inc [Member]
INCOME TAXES

NOTE
12-
INCOME
TAXES

The
Company
files
separate
tax
returns in
the
United
States
and India.

~~XML 33 R17.htm IDEA: XBRL DOCUMENT~~

REVENUE
DISAGGREGATION
Segment Reporting
[Abstract]
REVENUE
DISAGGREGATION

6 Months Ended
Jun. 30, 2024

9 Months Ended
Dec. 31, 2023

NOTE 11 - REVENUE DISAGGREGATION

The Company disaggregates revenues by product line and major geographic region as most of its revenue is generated by the sales of karaoke hardware and the Company has no other material business segments:

Revenue by product line is as follows:

Product Line	Three Months Ended		Six Months Ended	
	June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
Classic Karaoke Machines	\$ 1,257,000	\$ 1,463,000	\$ 2,308,000	\$ 2,729,000
Licensed Products	107,000	8,000	198,000	(4,000)
SMC Kids Toys	102,000	21,000	171,000	154,000
Microphones and Accessories	865,000	957,000	1,818,000	2,737,000
Music and other income	109,000	176,000	371,000	392,000
Total Net Sales	<u>\$ 2,440,000</u>	<u>\$ 2,625,000</u>	<u>\$ 4,866,000</u>	<u>\$ 6,008,000</u>

Sales by geographic region for the periods presented are as follows:

	Three Months Ended		Six Months Ended	
	June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
Australia	124,000	-	124,000	-
North America	2,316,000	2,625,000	4,742,000	6,008,000
Total Net Sales	<u>\$ 2,440,000</u>	<u>\$ 2,625,000</u>	<u>\$ 4,866,000</u>	<u>\$ 6,008,000</u>

The Company selectively participates in a retailer's co-op promotion incentives by providing marketing fund allowances to its customers. As these co-op promotion initiatives are not a distinct good or service and the Company cannot reasonably estimate the fair value of the benefit it receives from these arrangements, the cost of these allowances at the time they are offered to the customers are recorded as a reduction to net sales. For the three months ended June 30, 2024 and 2023, co-op promotion incentives were approximately \$240,000 and \$91,000, respectively. For the six months ended June 30, 2024 and 2023, co-op promotion incentives were approximately \$349,000 and \$264,000, respectively.

The Company estimates variable consideration under its return allowance programs for goods returned from the customer whereby a revenue return reserve is recorded based on historic return amounts, specific events as identified and management estimates. The Company's reserve for sales returns as of June 30, 2024 and December 31, 2023, was approximately \$2,174,000 and \$3,390,000, respectively. In conjunction with the recording of the revenue sales return reserve, the Company estimates the cost of products that are expected to be returned under its return allowance program whereby the estimated cost of product returns is recorded as an asset. The asset is separately stated as returns asset on the condensed consolidated balance sheets. The Company's estimated cost of returns as of June 30, 2024 and December 31, 2023, was approximately \$619,000 and \$1,919,000, respectively.

A return program for defective goods is negotiated with each of the Company's wholesale customers on a year-to-year basis. Customers are allowed to return defective goods within a specified period of time after shipment (between six and nine months). The Company does make occasional exceptions all to this return policy and accordingly records a sales return reserve based on historic return amounts, specific exceptions as identified and management estimates.

The Company records a sales reserve for its return goods programs at the time of sale for estimated sales returns that may occur. The liability for defective goods is included in the reserve for sales returns on the condensed consolidated balance sheets.

NOTE 17 - REVENUE DISAGGREGATION

The Company disaggregates revenues by product line and major geographic region as most of its revenue is generated by the sales of karaoke hardware and the Company has no other material business segments:

Revenue by product line is as follows:

Product Line	Nine Months Ended December 31, 2023	Fiscal Years Ended March 31, 2023 March 31, 2022	
Karaoke Machines	\$24,189,000	\$28,856,000	\$38,869,000
Licensed Products	549,000	95,000	1,645,000
Kids Youth Electronics	565,000	1,872,000	2,277,000
Microphones and Accessories	3,283,000	7,802,000	4,185,000
Music Subscriptions	612,000	674,000	536,000
Total Net Sales	<u>\$29,198,000</u>	<u>\$39,299,000</u>	<u>\$47,512,000</u>

Revenue by geographic region is as follows:

	FOR THE NINE MONTHS ENDED December 31, 2023	FOR THE FISCAL YEARS ENDED March 31, 2023 March 31, 2022	
North America	\$28,763,000	\$38,298,000	\$46,396,000
Australia	205,000	670,000	679,000
Europe and United Kingdom	226,000	331,000	359,000
Others	4,000	-	78,000
	<u>\$29,198,000</u>	<u>\$39,299,000</u>	<u>\$47,512,000</u>

The geographic area of sales is based primarily on where the product was delivered.

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CONCENTRATIONS
OF CREDIT RISK
AND REVENUE
CONCENTRATIONS OF
CREDIT RISK AND
REVENUE

6 Months Ended
Jun. 30, 2024

9 Months Ended
Dec. 31, 2023

12 Months Ended
Dec. 31, 2023

NOTE 18 - CONCENTRATIONS OF CREDIT RISK AND REVENUE

At times, the Company maintains cash in United States bank accounts that are more than the Federal Deposit Insurance Corporation insured amounts. The Company maintains cash balances in foreign financial institutions. The Company regularly monitors the financial stability of this financial institution and believes

that it is not exposed to any significant credit risk in cash and cash equivalents. However, in March and April 2023, certain U.S. government banking regulators took steps to intervene in the operations of certain financial institutions due to liquidity concerns, which caused general heightened uncertainties in financial markets. While these events have not had a material direct impact on the Company's operations, if further liquidity and financial stability concerns arise with respect to banks and financial institutions, either nationally or in specific regions, the Company's ability to access cash or enter into new financing arrangements may be threatened, which could have a material adverse effect on its business, financial condition and results of operations.

The Company derives most of its revenues from retailers in the United States. The Company's allowance for credit losses is based upon management's estimates and historical experience and reflects the fact that accounts receivable is concentrated with several large customers. On December 31, 2023, 82% of accounts receivable were due from four customers in North America that individually owed over 10% of total accounts receivable. On March 31, 2023, 79% of accounts receivable were due from three customers in North America that individually owed over 10% of total accounts receivable. On March 31, 2022, 53% of accounts receivable were due from four customers in North America that individually owed over 10% of total accounts receivable.

Revenues derived from our top three customers for the nine months ended December 31, 2023, and 2022, were 81% and 77% of total revenue, respectively. Revenues derived from our top three customers for the fiscal years ended March 31, 2023, and 2022 were 69% and 72% of total revenue, respectively. Revenues from customers representing greater than 10% of total net sales were derived from top three customers for the nine months ended December 31, 2023, and top two customers for the nine months ended December 31, 2022, as percentage of the net sales were 48%, 21% and 12% and 46% and, 22%, respectively. Revenues from customers representing greater than 10% of total net sales were derived from our top two customers in Fiscal 2023 and top three customers in Fiscal 2022 as percentage of the net sales were 48% and 21% and 37%, 18%, and 17%, respectively. The loss of any of these customers could have an adverse impact on the Company.

THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022

The Company is dependent upon foreign companies for the manufacture of all its electronic products. The Company's arrangements with manufacturers are subject to the risk of doing business abroad, such as import duties, trade restrictions, work stoppages, foreign currency fluctuations, political instability, and other factors, which could have an adverse impact on its business. The Company believes that the loss of any one or more of their suppliers would not have a long-term material adverse effect because other manufacturers with whom the Company does business would be able to increase production to fulfill their requirements. However, the loss of certain suppliers in the short term could adversely affect business until alternative supply arrangements are secured.

During the nine months ended December 31, 2023, and fiscal years 2023 and 2022, manufacturers in the People's Republic of China accounted for 100% of the Company's total product purchases, including all the Company's hardware purchases. In 2018 the U.S. government-imposed tariffs of up to 25% on certain goods imported from China. All our products are manufactured and imported from China however, only our microphones are currently subject to a 7.5% tariff currently in place. Should the government decide to expand its list of products to include our karaoke products that would subject our products to tariffs in the future, there could be a significant increase in the landed cost of our products. If we are unable to mitigate these increased costs through price increases, we could experience reductions in revenues, gross profit margin and results from operations.

NOTE 14 - CONCENTRATIONS OF CREDIT RISK, CUSTOMERS, AND SUPPLIERS

The Company derives a majority of its revenues from enterprise-level customers in the United States. The Company's allowance for doubtful accounts is based upon management's estimates and historical experience and reflects the fact that accounts receivable are concentrated with several large customers. At both December 31, 2023 and 2022, 100% of accounts receivable were due from four customers in North America, all of which that individually owed over 10% of total accounts receivable.

Revenues derived from our top four US customers in 2023 and 2022 were 100% and 100% of total revenue, respectively, all of which represented greater than 10% of total net sales in both years. The loss of any of these customers could have an adverse impact on the Company.

NOTE 12 - CONCENTRATIONS OF CREDIT RISK AND REVENUE

The Company derives a majority of its revenues from retailers of products in the United States. The Company's allowance for credit losses is based upon management's estimates and historical experience and reflects the fact that accounts receivable is concentrated with several large customers. At June 30, 2024, 79% of accounts receivable were due from three customers in North America that individually owed over 10% of total accounts receivable. On December 31, 2023, 82% of accounts receivable were due from four customers in North America that individually owed over 10% of total accounts receivable.

The Singing Machine Company, Inc.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2024 and 2023
(Unaudited)

Revenues from customers representing greater than 10% of total net sales derived from our top three customers as a percentage of net sales were 39%, 14% and 13% for the three months ended June 30, 2024. Revenues from customers representing greater than 10% of total net sales derived from one customer as a percentage of net sales was 87% for the three months ended June 30, 2023. Revenues from customers representing greater than 10% of total net sales derived from our top three customers as a percentage of net sales were 50%, 11% and 10% for the six months ended June 30, 2024. Revenues from customers representing greater than 10% of total net sales were derived from two customers as a percentage of net sales were 86% for the three months ended June 30, 2023. Revenues from customers representing greater than 10% of total net sales were derived from one customer as a percentage of net sales were 86% for the six months ended June 30, 2023. The loss of any of these customers could have an adverse impact on the Company.

[Semi Cab Inc \[Member\]](#)
[CONCENTRATIONS OF CREDIT RISK AND REVENUE](#)

~~[XML 35 R19.htm IDEA: XBRL DOCUMENT](#)~~

RELATED PARTY TRANSACTIONS

[RELATED PARTY TRANSACTIONS](#)

**6 Months Ended
Jun. 30, 2024**

**9 Months Ended
Dec. 31, 2023**

**12 Months Ended
Dec. 31, 2023**

NOTE 19 - RELATED PARTY TRANSACTIONS

Financing

On November 20, 2023, the Company the Company entered into an agreement to sell \$2,000,000 in common stock through a private placement of common stock (the "Private Placement"). The Private Placement was completed with two Affiliates, (Stingray Group, Inc. and Jay Foreman), both of which were existing shareholders with Board representation (See Note 13 - November 2023 Private Placement).

Due To/From Related Parties

The Company has a music subscription sharing agreement with Stingray. For the transition year ended December 31, 2023, and 2022, the Company received music subscription revenue of approximately \$600,000 and \$500,000, respectively. For the fiscal years ended March 31, 2023, and 2022, this amount was approximately \$700,000 and \$500,000, respectively. This amount was included as a component of net sales in the accompanying consolidated statements of operations.

On December 31, 2023, and March 31, 2023, the Company had approximately \$269,000 and \$218,000, respectively, due from Stingray for music subscription reimbursement.

At March 31, 2023, the Company had travel and entertainment expense reimbursements due from Ault Alliance, Inc., a former parent company, of approximately \$21,000. There was nothing due to or from Ault Alliance, Inc. on December 31, 2023.

NOTE 13 - RELATED PARTY TRANSACTIONS

Due To/From Related Parties

Stingray Group, Inc. ("Stingray") is an existing shareholder with board representation. The Company has a music subscription sharing agreement with Stingray. For the three months ended June 30, 2024, and 2023, the amounts earned from the subscription agreement were approximately \$109,000 and \$176,000, respectively. For the six months ended June 30, 2024, and 2023, the amounts earned from the subscription agreement were approximately \$349,000 and \$394,000, respectively. These amounts were included as a component of net sales in the accompanying condensed consolidated statements of operations. On June 30, 2024, the Company had approximately \$1,000 due to Stingray. On December 31, 2023, the Company had approximately \$269,000 due from Stingray for music subscription reimbursement.

During the three and six months ended June 30, 2024, the Company advanced \$415,000 to SemiCab for working capital. As of June 30, 2024, the company had approximately \$415,000 due from SemiCab. (See Note 2).

[Semi Cab Inc \[Member\]](#)
[RELATED PARTY](#)

DUE TO/FROM
RELATED PARTIES

During the years ended December 31, 2023 and 2022, the Company owed \$712,000 and \$385,000, respectively, to Ajesh Kapoor in the form of shareholder notes. see Note 6 – Credit Arrangements

On March 31, 2023, the Company had approximately \$712,000 in principal plus accrued interest, due to Ajesh Kapoor, the founder and primary shareholder in SemiCab.

[XML 36 R20.htm IDEA: XBRL DOCUMENT](#)

ASSET ACQUISITION

[Business Combination, Asset Acquisition, and Joint Venture Formation \[Abstract\]](#)
[ASSET ACQUISITION](#)

6 Months Ended
Jun. 30, 2024

NOTE 14 - ASSET ACQUISITION

On June 11, 2024, the Company and its wholly owned subsidiary SemiCab,LLC, SemiCab, Inc., Ajesh Kapoor and Vivek Sehgal entered into the Asset Purchase Agreement pursuant to which the Seller agreed to sell and assign to the Company, and the Company agreed to purchase and assume from the Seller, substantially all the assets, and certain specified liabilities relating to the business of the Seller.

On July 3, 2024, the parties completed the Asset Purchase Agreement whereby the Company issued to the Seller (i) 641,806 shares of the Company’s common stock with a value of approximately \$738,000 (ii) a twenty percent (20%) membership interest in SemiCab LLC. (See Note 2).

Pursuant to the asset acquisition agreement, the Company and Seller entered into an option agreement (the “Option Agreement”), granting the Buyer the right to acquire all of the issued and outstanding capital securities of SMCB Solutions Private Limited, a wholly owned subsidiary of the Seller, in consideration for 320,903 shares of common stock of the Company.

In connection with the asset acquisition agreement, effective July 3, 2024, SemiCab, LLC entered into employment agreements (the “Agreements”) with Ajesh Kapoor and Vivek Sehgal Kapoor’s agreement spans three years with an annual base salary of \$140,000 for 2024, \$240,000 for 2025, and \$300,000 for subsequent years, and Sehgal’s agreement also spans three years with an annual base salary of \$105,000 for 2024, \$210,000 for 2025, \$240,000 for 2026, \$270,000 for 2027, and \$300,000 for 2028. Both executives’ salaries are subject to annual review by the Board. They are eligible for annual performance-based bonuses contingent on specific goals set by the Board and will participate in the 2022 Equity Incentive Plan, receiving annual equity issuances and cash-based incentives tied to revenue milestones. Both are entitled to standard employee benefits, including health insurance and retirement plans.

The Singing Machine Company, Inc.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2024 and 2023
(Unaudited)

Pro Forma Information

The unaudited pro forma financial information below presents the effects of the Asset Purchase Agreement as though it had been completed on January 1, 2023. The pro forma adjustments are derived from the historically reported transactions of the respective companies. The pro forma results do not include anticipated combined effects or other expected benefits of the acquisition. The pro forma results for the six months ended June 30, 2024, and 2023 reflect the combined performance of the Company and the SemiCab business for that period. The unaudited pro forma information is based on available data and certain assumptions that the Company believes are reasonable given the circumstances. However, actual results may differ materially from the assumptions used in the accompanying unaudited pro forma financial information. This selected unaudited pro forma condensed combined financial information is presented for illustrative purposes only and is not intended to represent what the actual consolidated results of operations would have been had the Asset Purchase Agreement occurred on January 1, 2023, nor does it attempt to forecast future consolidated results of operations.

	Six Months Ended	
	June 30, 2024	June 30, 2023
Net revenue	\$ 6,209,000	9,530,000
Operating loss from continuing operations	(9,350,000)	(6,142,000)
Net loss	(9,690,000)	(7,085,000)

The pro forma results for the six months ended June 30, 2023, include a net increase in operating expenses of \$265,000, consisting of legal and accounting expenses of approximately \$215,000 associated with the acquisition of SemiCab and \$50,000 in shares of SMC common stock issued to Vivek Sehgal as sign-on bonus.

[XML 37 R21.htm IDEA: XBRL DOCUMENT](#)

Events Subsequent to
Filing of the June 30,
2024 10-Q

[Subsequent Events \[Abstract\]](#)
[Events Subsequent to Filing of the June 30, 2024 10-Q](#)

6 Months Ended
Jun. 30, 2024

Note 15 - Events Subsequent to Filing of the June 30, 2024 10-Q

Pursuant to the asset purchase agreement with SemiCab, the Company assumed certain liabilities of SemiCab, including the payment obligations of a judgment against SemiCab for damages resulting from the breach of contract for IT subscription-based services. On March 28, 2020, SemiCab entered into a service contract and agreement with Blue Yonder, Inc. (“Blue Yonder”) for certain IT subscription-based services. The original term of the agreement was for three years, at a price of \$100,000 per year, for a total of \$300,000. On June 21, 2023, Blue Yonder filed a lawsuit with the Maricopa County Superior Court in Arizona against SemiCab claiming damages in the amount of \$275,000. The court found in favor of Blue Yonder in the amount of \$509,119, subject to two separate milestone payments that would otherwise deem the entire outstanding balance satisfied if either milestone payment was made by SemiCab. The first milestone payment of \$175,000 was due on July 1, 2024 and was not made. The terms of the judgment provided that in the event this payment was made, the remaining settlement shall be deemed satisfied. The judgment further provided that if the July payment was not made, SemiCab shall owe a total of \$225,000 by October 1, 2024. In the event the October payment was made, the remaining settlement shall be deemed satisfied. If neither payments were made, Blue Yonder shall be entitled to execute the full \$509,119 beginning January 1, 2025.

As of the date of this filing, none of the scheduled payments have been made. The Company is currently in the process of negotiating with Blue Yonder to settle the judgment for the original \$175,000 milestone payment that was due on July 1, 2024.

On August 9, 2024, the Company issued an aggregate of 774,528 shares of restricted common stock to three consultants pursuant to consulting agreements with the Company.

On September 25, 2024, the Company entered into a Settlement Agreement for a full release and dismissal of the complaint filed by OAC 111 Flatiron, LLC and OAC Adelphi, LLC (the “Landlord”) for breach of lease, within 5 business days of the Company’s payment of \$250,000. The Company made full payment on October 25, 2024 and the Landlord filed a discontinuance with prejudice on October 29, 2024.

On October 17, 2024, the Company terminated their \$2,000,000 revolving line of credit with Oxford Commercial Finance. As of the date of termination, the Company had no outstanding amounts owed to Oxford and paid a termination fee of \$40,000.

On October 22, 2024, the Company entered into a Securities Purchase Agreement (the “SPA”) with the Selling Stockholders pursuant to which we sold, in a private placement (the “Private Placement”), secured notes with an aggregate principal amount of \$2,352,941 (the “Notes”), and received proceeds before expenses of \$2,000,000. As consideration for entering into the SPA, we issued a total of 2,299,998 shares of common stock of the Company to the Selling Stockholders on October 24, 2024.

On October 18, 2024, the Company amended its Amended By-laws (the “By-law Amendment”), for the purpose of reducing the quorum required to hold meetings of the stockholders of the Company (the “Quorum Requirement”). The By-law Amendment reduced the Quorum Requirement from a majority to thirty-three and one-third percent (33 1/3%) of the voting power of the shares of stock issued and outstanding and entitled to vote at the meeting. The By-law Amendment was approved by the Board of Directors of the Company on October 18, 2024.

[XML 38 R22.htm IDEA: XBRL DOCUMENT](#)

PROPERTY AND
EQUIPMENT
[PROPERTY AND EQUIPMENT](#)

9 Months Ended
Dec. 31, 2023

12 Months Ended
Dec. 31, 2023

NOTE 5 - PROPERTY AND EQUIPMENT, NET

A summary of property and equipment is as follows:

		December 31, 2023	March 31, 2023
	Useful Life		
Computer and office equipment	5-7 years	\$ 404,000	\$ 497,000
Furniture and fixtures	7 years	107,000	111,000
Warehouse equipment	7 years	-	251,000
	3-5 years		
Molds and tooling		2,228,000	2,160,000
		2,739,000	3,019,000
Less: Accumulated depreciation		2,335,000	2,386,000

	\$	404,000	\$	633,000

Depreciation expense for the nine months ended December 31, 2023 was approximately \$287,000.

Depreciation expense for both fiscal years ended March 31, 2023, and 2022, was approximately \$228,000 and \$246,000, respectively.

[Semi Cab Inc \[Member\]](#)
[PROPERTY AND EQUIPMENT](#)

NOTE 5 - PROPERTY AND EQUIPMENT

Equipment and leasehold improvements consisted of the following as of December 31: Miscellaneous office equipment, including desktop computers, laptop computers, and printers.

Depreciation was \$1,000 and \$2,000 for 2023 and 2022, respectively. Amounts are recorded in selling, general, and administrative expenses as well as in cost of services.

[XML 39 R23.htm IDEA: XBRL DOCUMENT](#)

**PUBLIC OFFERING
AND NASDAQ
UPLISTING**

[Public Offering And Nasdaq Uplisting PUBLIC OFFERING AND NASDAQ UPLISTING](#)

9 Months Ended

Dec. 31, 2023

NOTE 11 - PUBLIC OFFERING AND NASDAQ UPLISTING

On May 23, 2022, the Company entered into the Underwriting Agreement with Aegis Capital Corp., who acted as the sole Underwriter, in a firm commitment underwritten public offering pursuant to which the Company sold to the Underwriter 1,000,000 shares of common stock, par value \$0.01 per share for gross proceeds of \$4,000,000 prior to deducting underwriting discounts and commissions and other estimated offering expenses of approximately \$600,000. The price to the public in the offering was \$4.00 per Share, before underwriting discounts and commissions. The offering closed on May 26, 2022. The Company received net proceeds of approximately 3,400,000 which was used for working capital.

Pursuant to the terms of the Underwriting Agreement, the Company agreed to issue to the Underwriter warrants to purchase up to 100,000 shares of Common Stock representing 10.0% of the Shares sold in this offering, excluding any Shares sold through the over-allotment option. The warrants are exercisable for six months from the commencement of sales under the offering, have an exercise price of \$5.00 per share and expire five years from the date of issuance. The Company estimated the fair value of these warrants to be approximately \$244,000 using the Black-Scholes Model based on the following input assumptions: common stock price of \$2.90, expected life of the warrants of 3 years; stock price volatility of 176%; dividend yield of 0%; and the risk-free interest rate of 2.63%.

On May 24, 2022, the Company’s common stock was approved to list on the Nasdaq Capital Market under the symbol “MICS” and began trading on the Nasdaq Capital Market on May 24, 2022.

[XML 40 R24.htm IDEA: XBRL DOCUMENT](#)

ATM OFFERING

[Atm Offering ATM OFFERING](#)

9 Months Ended

Dec. 31, 2023

NOTE 12 - ATM OFFERING

On February 15, 2023, the Company entered into an At-The-Market Issuance Sales Agreement (the “Sales Agreement”) with Aegis Capital Corp, as sales agent (the “Agent”), pursuant to which the Company could offer and sell, from time to time, through the Agent (the “ATM Offering”), up to approximately \$1,800,000 in shares of the Company’s common stock. For the nine months ended December 31, 2023, and fiscal year ended March 31, 2023, the Company received net proceeds of approximately \$1,654,000 and \$36,000, respectively, after payment of brokerage commissions and administrative fees to the agent. The ATM Offering was terminated on May 12, 2023.

**THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022**

[XML 41 R25.htm IDEA: XBRL DOCUMENT](#)

**PRIVATE
PLACEMENT**

[Private Placement PRIVATE PLACEMENT](#)

9 Months Ended

Dec. 31, 2023

NOTE 13 - PRIVATE PLACEMENT

On November 20, 2023, the Company the Company entered into an agreement to sell \$2,000,000 in common stock through a private placement of common stock (the “Private Placement”). The Private Placement was completed with two Affiliates, (Stingray Group, Inc. and Jay Foreman), both of which were existing shareholders with Board representation. The Private Placement was completed at \$0.91 per share of common stock, with a total of approximately 2,198,000 shares issued. Net proceeds from the transaction were approximately \$1,900,000, net of transaction fees of approximately \$100,000. During the six-month period after the closing date, the purchasers may make a written request for registration under the Securities Act of all or any portion of the shares purchased.

[XML 42 R26.htm IDEA: XBRL DOCUMENT](#)

**AUGUST 2021 STOCK
REDEMPTION**

[August 2021 Stock Redemption AUGUST 2021 STOCK REDEMPTION](#)

9 Months Ended

Dec. 31, 2023

NOTE 14 - AUGUST 2021 STOCK REDEMPTION

On August 5, 2021, the Company entered into the Redemption Agreement with koncepts and Treasure Green (former majority shareholders), pursuant to which the Company redeemed 654,105 shares of common stock of the Company. The closing of the transaction set forth in the Redemption Agreement took place on August 10, 2021, at which time the Redeemed Shares were assigned and transferred back to the Company in consideration of a payment by the Company of approximately \$7.2 million to koncepts and Treasure Green. The Redeemed Shares were retired and returned to the unissued authorized capital of the Company. Pursuant to the Redemption Agreement, neither koncepts nor Treasure Green remained stockholders of the Company.

[XML 43 R27.htm IDEA: XBRL DOCUMENT](#)

**AUGUST 2021
PRIVATE
PLACEMENT**

[August 2021 Private Placement AUGUST 2021 PRIVATE PLACEMENT](#)

9 Months Ended

Dec. 31, 2023

NOTE 15 - AUGUST 2021 PRIVATE PLACEMENT

On August 5, 2021, the Company entered into a securities purchase agreement (the “Purchase Agreement”) with large institutional investors and the strategic investor for private placement of (i) 550,000 shares of its common stock (the “Shares”) together with Common Warrants to purchase up to 550,000 shares of common stock with an exercise price of \$10.50 per share, and (ii) 561,111 pre-funded warrants (“Pre-Funded Warrants”) with each Pre-Funded Warrant exercisable for one share of common stock at an exercise price of \$0.01 per share, together with Common Warrants to purchase up to 561,111 shares of common stock at an exercise price of \$10.50 per share (the “Private Placement”).

The Common Warrants and Pre-Funded Warrants are collectively referred to as (the “Warrants”). The Warrants are exercisable at any time at the option of the holder, have a term of 5 years from the issuance date and provide for cashless exercise under certain conditions. The Company determined that the Warrants meet the conditions for equity classification. Shares issuable upon exercise of the Warrants are hereinafter referred to as the “Warrant Shares”. The exercise price and number of the Warrant Shares are subject to anti-dilution and other adjustments for certain stock dividends, stock splits, subsequent rights offerings, pro rata distributions or certain equity structure changes.

Pursuant to the terms of the Purchase Agreement, on September 3, 2021, the Company filed a registration statement providing for the resale by the purchasers of the Shares and Warrant Shares sold in the Private Placement, which registration statement became effective on September 15, 2021. Additionally, under the terms of the Purchase Agreement, the Company was obligated to use its reasonable best efforts to submit an application to have the Company’s common stock listed on a national exchange by December 31, 2021, and to use its reasonable best efforts to have the Shares and Warrant Shares listed on such national exchange as soon as practicable following the submission of such application. As indicated, the Common Stock was approved to list on the Nasdaq Capital Market under the symbol “MICS” and began trading on the Nasdaq Capital Market on May 24, 2022.

The closing of the Private Placement took place on August 10, 2021, when the Shares and Warrants were delivered to the purchasers and funds, in the amount of approximately \$9,800,000, were received by the Company. Approximately \$7,200,000 of the funds was used to execute the Redemption Agreement (See Note 14 – August 2021 Stock Redemption).

Stingray is part of the group of investors who participated in the Private Placement and have acquired a minority interest in the Company.

In connection with the Private Placement, on July 6, 2021, the Company entered into a Placement Agency Agreement with A.G.P./Alliance Global Partners (“AGP”), which provided for AGP to serve as the exclusive placement agent, advisor or underwriter (the “placement agent services”). Pursuant to the Placement Agency Agreement, upon closing of the Private Placement, the Company paid AGP placement fees of approximately \$600,000 (representing 7% of the gross proceeds raised in the Private Placement excluding proceeds raised from the strategic investor, plus 3.5% of the aggregate gross proceeds raised from the strategic investor), and issued AGP warrants to purchase 44,445 shares of the Company’s common stock (the “Advisor Warrants”) (representing 5% of the aggregate number of Shares and Pre-Funded Warrants sold in the Private Placement, excluding the Shares sold to the strategic investor). The Advisor Warrants have the same exercise price (\$10.50) and terms as the Common Warrants issued in the Private Placement. The Company estimated the fair value of the Advisor Warrants to be approximately \$400,000 using the Black-Scholes Model based on the following input assumptions: common stock price of \$9.90, expected life of the warrants of 2.5 years; stock price volatility of 168%; dividend yield of 0%; and the risk-free interest rate of 2.65%.

In addition to the placement fees paid to AGP, the Company incurred additional offering costs for direct incremental legal, consulting, accounting and filing fees related to the Private Placement of approximately \$400,000 of which one consultant was issued 1,905 shares of restricted common stock with an aggregate fair value of approximately \$200,000 and a cash payment of approximately \$100,000. Total offering costs related to the Private Placement amounted approximately \$800,000 of which was payment of stock issuance expenses, which is recorded as an offset to additional paid in capital in the accompanying consolidated statements of shareholders’ equity.

[XML 44 R28.htm IDEA: XBRL DOCUMENT](#)

**DAMAGED GOODS
INCIDENT
RECOVERY**

9 Months Ended

Dec. 31, 2023

NOTE 20 - DAMAGED GOODS INCIDENT RECOVERY

For the fiscal years ended March 31, 2023 and 2022 we recognized a gain of approximately \$48,000 and \$339,000 as other income on the accompanying consolidated statements of operations due to settlement of accounts payable by a manufacturer’s representative of a factory that caused a damaged goods incident in Fiscal 2020.

THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022

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SUPPLEMENTAL
INFORMATION
CONDENSED
FINANCIAL
INFORMATION

Supplemental
Information
Condensed Financial
Information

9 Months Ended

Dec. 31, 2023

NOTE 21 - SUPPLEMENTAL INFORMATION CONDENSED FINANCIAL INFORMATION FOR THE NINE MONTHS ENDED DECEMBER 31, 2023, AND 2022.

The Singing Machine Company, Inc. and Subsidiaries
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
For the nine months ended December 31, 2023 and 2022

	Nine Months Ended	
	December 31, 2023	December 31, 2022 (unaudited)
Net Sales	\$ 29,198,000	\$ 35,916,000
Cost of Goods Sold	23,008,000	27,481,000
Gross Profit	6,190,000	8,435,000
Operating Expenses	12,333,000	9,986,000
(Loss) Income from Operations	(6,143,000)	(1,551,000)
Other (Expenses) Income	(255,000)	(574,000)
(Loss) Income Before Income Tax Benefit	(6,398,000)	(2,125,000)
Income Tax Benefit (Loss)	-	472,000
Net (Loss) Income	\$ (6,398,000)	\$ (1,653,000)
Loss per Common Share		
Basic and Diluted	(1.32)	(0.61)
Weighted Average Common and Common Equivalent Shares:		
Basic and Diluted	4,864,540	2,699,210

THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022

The Singing Machine Company, Inc. and Subsidiaries
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
For the nine months ended December 31, 2023 and 2022 (unaudited)

	For the Nine Months Ended	
	December 31, 2023	December 31, 2022 (unaudited)
Cash flows from operating activities		
Net loss	\$ (6,398,000)	\$ (1,653,000)
Adjustments to reconcile net loss to net cash used in operating activities:	1,305,000	(73,000)
Changes in operating assets and liabilities:	5,504,000	(538,000)
Net cash provided by (used in) operating activities	411,000	(2,264,000)
Cash flows from investing activities		
Net cash used in investing activities	(14,000)	(149,000)
Cash flows from financing activities		
Net cash provided by financing activities	3,411,000	2,917,000
Net change in cash	3,808,000	504,000
Cash at beginning of year	2,895,000	2,291,000
Cash at end of period	\$ 6,703,000	\$ 2,795,000

THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022

The Singing Machine Company, Inc. and Subsidiaries
CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY
For the nine months ended December 31, 2023 and 2022 (unaudited)

	Common Stock		Additional Paid in Capital	Subscriptions Receivable	Accumulated Deficit	Total
	Shares	Amount				
Balance at March 31, 2023	3,167,488	\$ 32,000	\$ 29,822,000	\$ (6,000)	\$ (19,517,000)	\$ 10,331,000
Net loss	-	-	-	-	(6,398,000)	(6,398,000)
Issuance of common stock, net of stock offering costs	3,250,573	32,000	3,497,000	-	-	3,529,000
Stock based compensation	-	-	110,000	-	-	110,000
Other	-	-	-	6,000	-	6,000
Balance at December 31, 2023	6,418,061	\$ 64,000	33,429,000	\$ -	\$ (25,915,000)	\$ 7,578,000

	Common Stock		Additional Paid in Capital	Subscriptions Receivable	Accumulated Deficit	Total
	Shares	Amount				
Balance at March 31, 2022	1,221,209	\$ 12,000	\$ 24,903,000	\$ -	\$ (14,879,000)	\$ 10,036,000
Net loss	-	-	-	-	(1,653,000)	(1,653,000)
Issuance of common stock and warrants, net of stock offering costs	1,909,519	19,000	4,489,000	-	-	4,508,000
Stock based compensation	15,803	-	307,000	-	-	307,000
Other	1,688	-	\$ (1,000)	-	\$ 1,000	-
Balance at December 31, 2022 (unaudited)	3,148,219	\$ 31,000	29,698,000	\$ -	\$ (16,531,000)	\$ 13,198,000

Report of Independent Registered Public Accounting Firm

To the Shareholder and the Board of Directors of
SemiCab, Inc.

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheet of SemiCab, Inc. (the “Company”) as of December 31, 2023 and 2022, and the related consolidated statements of operations and comprehensive loss, stockholders’ equity and cash flows for the years then ended, and the related notes (collectively referred to as the “financial statements”). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company has suffered substantial net losses and negative cash flows from

operations in recent years and is dependent on debt and equity financing to fund its operations, all of which raise substantial doubt about the Company’s ability to continue as a going concern. Management’s plans regarding these matters have also been reviewed and considered. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

BASIS FOR OPINION

These financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on these financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (“PCAOB”) 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 audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our 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 Company’s internal control over financial reporting. Accordingly, we express no such opinion.

Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Critical Audit Matters

Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgements. We determined that there are no critical audit matters.

/s/Bush & Associates CPA LLC

We have served as the Company’s auditor since 2024.
Henderson, Nevada
June 11, 2024

SemiCab, Inc. CONSOLIDATED BALANCE SHEETS		
	December 31, 2023	December 31, 2022
Assets		
Current Assets		
Cash	\$ 72,000	\$ 881,000
Accounts receivable	494,000	677,000
Refund due from customer	143,000	
Prepaid Expenses and other current assets	5,000	8,000
Total Current Assets	714,000	1,566,000
Property and equipment, net	3,000	4,000
Other non-current assets	14,000	14,000
Total Assets	\$ 731,000	\$ 1,584,000
Liabilities and Shareholders’ Equity		
Current Liabilities		
Accounts payable	\$ 668,000	\$ 810,000
Accrued expenses	149,000	151,000
Notes payable	833,000	579,000
Loans from affiliates, current portion	315,000	-
Due to factor	231,000	-
Other current liabilities	45,000	108,000
Total Current Liabilities	2,241,000	1,648,000
Loans from affiliates, net of current portion	385,000	385,000
Total Liabilities	2,626,000	2,033,000
Commitments and Contingencies		
Provision for legal liability	275,000	-
Total Commitments and Contingencies	275,000	-
Shareholders’ Equity		
Preferred equity	5,969,000	5,543,000
Accumulated deficit	(8,139,000)	(5,992,000)
Total Shareholders’ Equity	(2,170,000)	(449,000)
Total Liabilities and Shareholders’ Equity	\$ 731,000	\$ 1,584,000

See notes to condensed consolidated statements

SemiCab, Inc. CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS		
	Years Ended December 31, 2023	December 31, 2022
Net Revenue	\$ 6,036,000	\$ 9,655,000
Cost of Revenue	5,853,000	10,108,000
Gross Profit (Loss)	183,000	(453,000)
Operating Expenses		
Selling general and administrative expenses	1,333,000	1,511,000
Product development	852,000	640,000
Total Operating Expenses	2,185,000	2,151,000
Loss from Operations	(2,002,000)	(2,604,000)
Other Expenses		
Interest expense	(145,000)	(63,000)
Total Other Expenses	(145,000)	(63,000)
Loss Before Income Tax Benefit (Provision)	(2,147,000)	(2,667,000)
Income Tax Benefit (Provision)	-	-
Net Loss	\$ (2,147,000)	\$ (2,667,000)

See notes to condensed consolidated statements

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ACCOUNTS
RECEIVABLE
[Semi Cab Inc \[Member\]](#)
ACCOUNTS
RECEIVABLE

12 Months Ended
Dec. 31, 2023

Note 4 - ACCOUNTS RECEIVABLE

Accounts receivable are carried at original amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful receivables by regularly evaluating individual customer receivables and considering a customer’s financial condition, credit history, and current economic conditions. Accounts receivable are written off when deemed uncollectible. Accounts receivable at December 31, 2023 and 2022 consisted of the following: \$494,000 and \$677,000, all due from large, US-based manufacturers for shipping services provided by the Company.

Bad debt expenses (if any) are recorded in selling, general, and administrative expense.

The allowance for doubtful accounts for the years ended December 31, 2023 and 2022 is as follows: This has historically been set at \$0, as the Company has not previously recorded any losses due to bad debt.

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ACCOUNTS PAYABLE
AND ACCRUED
EXPENSES
[Semi Cab Inc \[Member\]](#)

12 Months Ended
Dec. 31, 2023

ACCOUNTS PAYABLE AND
ACCRUED EXPENSES

NOTE 6 - ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued liabilities consisted of the following as of December 31: \$668,000 in vendors expenses payable, primarily for shipping services, and \$149,000 in accrued expenses, primarily for accrued payroll and interest expenses payable.

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NOTES PAYABLE
AND FINANING
ARRANGEMENTS
[Semi Cab Inc \[Member\]](#)
NOTES PAYABLE AND
FINANING
ARRANGEMENTS

12 Months Ended
Dec. 31, 2023

NOTE 7 - NOTES PAYABLE AND FINANING ARRANGEMENTS

Efficient Capital Labs Installment Note & Settlement

On May 18, 2023 the Company entered into a financing arrangement with Efficient Capital Labs, Inc. ("ECL") to finance working capital and product development. The loan had a 12-month maturity date. Repayments were originally scheduled to begin in June 2023, in equal installments of \$91,667.67 for 13 months, with an interest rate of 17.97%.

On May 18, 2024, the Company entered into a Settlement Agreement ("Settlement") with ECL. In the Settlement, the Company agreed to repay a total of \$946,666.60 in 12 installments. The first payment in the amount of \$25,000 was due and paid on May 20, 2024. A second payment in the amount of \$75,000 is due on June 3, 2024. Thereafter, ten monthly payments are due on the first day of each month starting on July 1, 2024 in the amount of \$84,666.66.

Shareholder Notes

Beginning in July of 2021, and ending in May of 2023, the Company entered into a total of six shareholder loan agreements with a total of three shareholders. These notes are all unsecured with limited rights of recourse. The specific terms of each note are summarized on the table below.

Date	Maturity	Holder	Principal	Rate	Accrued Interest	Current Balance
7/10/2021	7/10/2026	Ajesh Kapoor	\$ 150,000.00	9.0%	\$ 36,838.36	\$ 186,838.36
8/27/2021	8/26/2026	Ajesh Kapoor	\$ 235,000.00	9.0%	\$ 54,932.05	\$ 289,932.05
4/17/2023	10/16/2023	Vivek Sehgal	\$ 50,000.00	10.0%	\$ 4,794.52	\$ 54,794.52
5/5/2023	5/4/2024	Ajesh Kapoor	\$ 50,000.00	10.0%	\$ 4,547.95	\$ 54,547.95
5/8/2023	5/7/2024	Jagan Reddy	\$ 50,000.00	10.0%	\$ 4,506.85	\$ 54,506.85
5/17/2023	5/16/2024	Ajesh Kapoor	\$ 165,000.00	10.0%	\$ 14,465.75	\$ 179,465.75

MCA-Agile Capital Funding, LLC

On March 22, 2024, the Company entered into a Merchant Cash Advance ("MCA Financing") with Agile Capital Funding, LLC. The initial amount borrowed was \$315,000, with net proceeds to the Company in the amount of \$300,000. Repayment terms stipulate weekly payments in the amount of \$16,200 for weeks, for a total of \$453,600 repaid. The effective interest rate for the borrowings is 18%.

MCA-Huson Cedar Advance, LLC

On May 8, 2024, the Company entered into an MCA Financing with Cedar Advance, LLC. The initial amount borrowed was \$215,000, with net proceeds to the Company in the amount of \$204,250. Repayment terms stipulate weekly payments in the amount of \$11,133 for 28 weeks, for a total of \$311,750 repaid. The effective interest rate for the borrowings is 18%.

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DUE FROM FACTOR

12 Months Ended
Dec. 31, 2023

[Semi Cab Inc \[Member\]](#)
DUE FROM FACTOR

NOTE 9 - DUE FROM FACTOR

We entered into an accounts receivable factoring arrangement with a financial institution (the "Factor") which has been extended to October 31, 2024 and may be discontinued at that time. Pursuant to the terms of the arrangement, from time to time, we sell to the Factor a minimum of \$150,000 per quarter of certain of our accounts receivable balances on a non-recourse basis for credit approved accounts. The Factor remits 35% of the foreign and 75% of the domestic accounts receivable balance to us (the "Advance Amount"), with the remaining balance, less fees, forwarded to us once the Factor collects the full accounts receivable balance from the customer. In addition, from time to time, we receive over advances from the Factor. Factoring fees range from 2.75% to 15% of the face value of the invoice factored and are determined by the number of days required for collection of the invoice. We expect to continue to use this factoring arrangement periodically to assist with our general working capital requirements due to contractual requirements.

LEGAL MATTERS

On May 28, 2024, SemiCab was sued by a Baxter Bailey, collection agency acting on behalf of a domestic freight shipper. The shipper claims is was underpaid for services rendered, and SemiCab has disputed the claim. The total amount in dispute is approximately \$93,000. SemiCab intends to dispute the claim. As such, this litigation has been excluded from liabilities assumed as part of this transaction.

LEASES

Operating Leases

Not applicable. The Company currently utilizes a work-from-home model for its US operations, and a month-to-month shared office space in Bangalore that expires in June. At that time 100% of the current employees will adopt a work-from-home model.

Finance Leases

Not applicable. The Company does not have any material financial leases at this time, or any of the periods presented in this Report.

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STOCKHOLDERS'
EQUITY
[Semi Cab Inc \[Member\]](#)
STOCKHOLDERS'
EQUITY

12 Months Ended
Dec. 31, 2023

NOTE 10 - STOCKHOLDERS' EQUITY

EQUITY INCENTIVE PLAN

The Company has maintained an equity incentive plan since 2020. Under this plan, all employees have been eligible to received common stock options as a part of their performance-based incentive compensation plan.

COMMON STOCK OPTIONS

During the years ended Dember 31, 2020, 2021 and 2022 the Company issued the following stock options, as shown below. No options were issued in 2023 or 2024.

Holder	Granted Shares	Outstanding Awards	Grant Date	Exercise Price	Vesting Start Date	Vested Outstanding	Unvested	Date Fully Vested	Board Approval Date	Expiration Date
Sudhir Narasimhamurthy	180,000	180,000	09-29-2020	\$ 0.06	09-29-2020	180,000	0	09-29-2023	09-28-2020	09-28-2030
Sudhir Narasimhamurthy	50,000	50,000	08-12-2021	\$ 0.06	09-01-2021	33,333	16,667	09-01-2025	08-12-2021	08-11-2031
Sudhir Narasimhamurthy	25,000	25,000	05-02-2022	\$ 0.05	05-02-2022	12,500	12,500	05-02-2026	05-02-2022	05-01-2032
Kadandale Srinivas Sudheer	600,000	600,000	09-29-2020	\$ 0.06	09-29-2020	600,000	0	09-29-2023	09-28-2020	09-28-2030
Kadandale Srinivas Sudheer	100,000	100,000	08-12-2021	\$ 0.06	09-01-2021	66,666	33,334	09-01-2025	08-12-2021	08-11-2031
Kadandale Srinivas Sudheer	50,000	50,000	05-02-2022	\$ 0.05	05-02-2022	25,000	25,000	05-02-2026	05-02-2022	05-01-2032
Vivek Sehgal	4,000,000	4,000,000	09-29-2020	\$ 0.06	09-29-2020	4,000,000	0	09-29-2023	09-28-2020	09-28-2030
Vivek Sehgal	200,000	200,000	08-12-2021	\$ 0.06	09-01-2021	133,333	66,667	09-01-2025	08-12-2021	08-11-2031
Vivek Sehgal	100,000	100,000	05-02-2022	\$ 0.05	05-02-2022	50,000	50,000	05-02-2026	05-02-2022	05-01-2032
Rajiv Saxena	100,000	100,000	09-29-2020	\$ 0.06	09-29-2020	100,000	0	09-29-2023	09-28-2020	09-28-2030
Harsha Bhat	180,000	180,000	09-29-2020	\$ 0.06	09-29-2020	180,000	0	09-29-2023	09-28-2020	09-28-2030
Harsha Bhat	50,000	50,000	08-12-2021	\$ 0.06	09-01-2021	33,333	16,667	09-01-2025	08-12-2021	08-11-2031
Harsha Bhat	25,000	25,000	05-02-2022	\$ 0.05	05-02-2022	12,500	12,500	05-02-2026	05-02-2022	05-01-2032
Jagan Reddy	4,000,000	4,000,000	09-29-2020	\$ 0.06	09-29-2020	4,000,000	0	09-29-2023	09-28-2020	09-28-2030
Jagan Reddy	200,000	200,000	08-12-2021	\$ 0.06	09-01-2021	133,333	66,667	09-01-2025	08-12-2021	08-11-2031
Jagan Reddy	100,000	100,000	05-02-2022	\$ 0.05	05-02-2022	50,000	50,000	05-02-2026	05-02-2022	05-01-2032
Siddayya S Ganjal	180,000	180,000	09-29-2020	\$ 0.06	09-29-2020	180,000	0	09-29-2023	09-28-2020	09-28-2030
Siddayya S Ganjal	50,000	50,000	08-12-2021	\$ 0.06	09-01-2021	33,333	16,667	09-01-2025	08-12-2021	08-11-2031
Siddayya S Ganjal	25,000	25,000	05-02-2022	\$ 0.05	05-02-2022	12,500	12,500	05-02-2026	05-02-2022	05-01-2032
Sunil Arora	90,000	0	09-29-2020	\$ 0.06	09-29-2020	0	0	09-29-2023	09-28-2020	09-28-2030
Rajiv Virmani	500,000	500,000	09-29-2020	\$ 0.06	09-29-2020	500,000	0	09-29-2023	09-28-2020	09-28-2030
Sudhindra Shenoy	180,000	180,000	09-29-2020	\$ 0.06	09-29-2020	180,000	0	09-29-2023	09-28-2020	09-28-2030
Sudhindra Shenoy	50,000	50,000	08-12-2021	\$ 0.06	09-01-2021	33,333	16,667	09-01-2025	08-12-2021	08-11-2031
Sudhindra Shenoy	25,000	25,000	05-02-2022	\$ 0.05	05-02-2022	12,500	12,500	05-02-2026	05-02-2022	05-01-2032
Antony Sunil	90,000	90,000	09-29-2020	\$ 0.06	09-29-2020	90,000	0	09-29-2023	09-28-2020	09-28-2030
Antony Sunil	50,000	50,000	08-12-2021	\$ 0.06	09-01-2021	33,333	16,667	09-01-2025	08-12-2021	08-11-2031
Antony Sunil	25,000	25,000	05-02-2022	\$ 0.05	05-02-2022	12,500	12,500	05-02-2026	05-02-2022	05-01-2032
Tuleeka Nandy	15,000	0	08-12-2021	\$ 0.06	09-01-2021	0	0	09-01-2025	08-12-2021	08-11-2031

Tuleeka Nandy	15,000	15,000	05-02-2022	\$	0.05	05-02-2022	7,500	7,500	05-02-2026	05-02-2022	05-01-2032
Robel Atnafu	5,000	0	08-12-2021	\$	0.06	09-01-2021	0	0	09-01-2025	08-12-2021	08-11-2031
Guy Primus	360,000	360,000	08-12-2021	\$	0.06	09-01-2021	240,000	120,000	09-01-2025	08-12-2021	08-11-2031
Samartha Gowda	15,000	15,000	05-02-2022	\$	0.05	05-02-2022	7,500	7,500	05-02-2026	05-02-2022	05-01-2032
Alexandra Aiello	2,500	2,500	05-02-2022	\$	0.05	05-02-2022	1,250	1,250	05-02-2026	05-02-2022	05-01-2032
Stephen Cabral	5,000	0	05-02-2022	\$	0.05	05-02-2022	0	0	05-02-2026	05-02-2022	05-01-2032
Jonah Petit-Perrin	2,500	2,500	05-02-2022	\$	0.05	05-02-2022	1,250	1,250	05-02-2026	05-02-2022	05-01-2032
Bryan Nella	25,000	25,000	05-02-2022	\$	0.05	05-02-2022	12,500	12,500	05-02-2026	05-02-2022	05-01-2032
Mark Sink	25,000	25,000	05-16-2022	\$	0.05	05-16-2022	12,500	12,500	05-16-2026	05-02-2022	05-15-2032
Koustav Choudhuri	17,000	17,000	05-16-2022	\$	0.05	05-16-2022	8,500	8,500	05-16-2026	05-02-2022	05-15-2032
Total	11,712,000	11,597,000									

WARRANTS

Not applicable. The Company has not issued any form of a warrant.

COMMON STOCK ISSUANCES

Not applicable other than founders shares in the amount of 25,000,000. The Company has only used SAFE convertible notes convertible into preferred equity, and common stock options to date.

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**SAFE PRIVATE
PLACEMENTS**
[Semi Cab Inc \[Member\]](#)
[SAFE PRIVATE
PLACEMENTS](#)

**12 Months Ended
Dec. 31, 2023**

NOTE 11 -SAFE PRIVATE PLACEMENTS

Beginning on October 25, 2018 through April 22, 2023, the Company entered into a total of 50 separate Simple Agreements for Future Equity (“SAFE Agreements”). 45 distinct counterparties entered into subscription agreements with the Company, investing a total of \$5,038,820 during this period. The terms of these SAFE Agreements varied slightly over the course of this time frame. All of these investments were made in the form of a private placement under Reg D and were considered exempt from registration at that time.

The table below summarizes the first tranche of subscriptions, all with the same terms and conditions.

ID	Convertible Holder Name	Principal	Issue Date	Valuation Cap	Converted Date
SAFE-1	Ardhendu Haldar	\$ 250,000	10-25-2018	\$ 10,000,000	12-25-2020
SAFE-38	Praveen Kaza	\$ 100,000	10-25-2018	\$ 13,000,000	12-25-2020
SAFE-41	Kurt W Mattson	\$ 50,000	03-27-2019	\$ 20,000,000	12-25-2020
SAFE-42	Wendy A Thompson	\$ 50,000	03-27-2019	\$ 20,000,000	12-25-2020
SAFE-44	Sonata Software North America Inc.	\$ 468,041	02-24-2020	\$ 10,000,000	12-25-2020
	THE IRA CLUB F/B/O RANJU MAHESHWARI				
SAFE-43	ROTH IRA 2000201	\$ 25,000	06-15-2020	\$ 10,000,000	12-25-2020
Total		\$ 943,041			

A total of six investors subscribed for a total of \$943,041 was invested at a valuation of \$10,000,000. On December 25, 2020, all of these SAFE Agreements were converted to preferred equity and the underlying subscription agreements were cancelled. These are the only SAFE Agreements converted to date.

From August 12, 2021 to April 22, 2023, the Company entered into the remaining 44 SAFE Agreements with a total of 39 individual counterparties. The total amount of capital invested under these subscriptions was \$4,095,779. The primary difference in the terms of this tranche of capital raised was the valuation placed on the Company, which increased from a valuation of \$10,000,000 under the first tranche to \$35,000,000 under the second tranche. None of the second tranche of SAFE Agreements have been converted, cancelled, or otherwise amended.

The table below summarizes the remaining 44 SAFE Agreements, all of which are expected to terminated immediately after closing of the Transaction.

ID	Convertible Holder Name	Principal	Issue Date	Valuation Cap
SAFE-40	Sunil Bhatia	\$ 250,000	08-12-2021	\$ 15,000,000
SAFE-39	Pallav Gupta	\$ 15,000	08-12-2021	\$ 15,000,000
SAFE-10	The Bhardwaj 2003 Revocable Trust	\$ 200,000	12-31-2021	\$ 35,000,000
SAFE-11	Praveen Kaza	\$ 50,000	12-31-2021	\$ 35,000,000
SAFE-12	Pallav Gupta	\$ 20,000	12-31-2021	\$ 35,000,000
SAFE-13	Amit and Anju Bhardwaj	\$ 50,000	12-31-2021	\$ 35,000,000
SAFE-14	Komal Bajaj	\$ 50,000	12-31-2021	\$ 35,000,000
SAFE-15	Goel Trust, Dated Aug 2, 2000	\$ 100,000	12-31-2021	\$ 35,000,000
SAFE-16	Sanjiva Singh	\$ 100,000	12-31-2021	\$ 35,000,000
SAFE-17	Rajeev Agarwal	\$ 25,000	12-31-2021	\$ 35,000,000
SAFE-18	Sanyogita and Sunil Gupta	\$ 25,000	12-31-2021	\$ 35,000,000
	SEM Gaingels Fund I, a series of JMWTX			
SAFE-19	Investments, LP	\$ 300,279	12-31-2021	\$ 35,000,000
SAFE-2	FVI Fund LLC	\$ 50,000	12-31-2021	\$ 35,000,000
SAFE-20	JWass PT Investors, LP - B2	\$ 10,000	12-31-2021	\$ 35,000,000
SAFE-21	Medhavi Gupta	\$ 20,000	12-31-2021	\$ 35,000,000
SAFE-22	Sundeep Sibal	\$ 50,000	12-31-2021	\$ 35,000,000
SAFE-24	Jolly Gupta	\$ 35,000	12-31-2021	\$ 35,000,000
SAFE-3	Ashutosh Malaviya	\$ 50,000	12-31-2021	\$ 35,000,000
SAFE-4	Consensia Inc	\$ 50,000	12-31-2021	\$ 35,000,000
SAFE-45	Atula Sibal	\$ 50,000	12-31-2021	\$ 35,000,000
SAFE-6	Ajay Bhatnagar	\$ 100,000	12-31-2021	\$ 35,000,000
SAFE-7	Pankaj Sinha	\$ 50,000	12-31-2021	\$ 35,000,000
SAFE-8	Bakulesh Adya	\$ 35,000	12-31-2021	\$ 35,000,000
SAFE-9	Alok Mahajan	\$ 50,000	12-31-2021	\$ 35,000,000
	BANSAL GARG FAMILY TRUST AMIT BANSAL			
SAFE-5	TRTEE KARUNA GARG TRTEE U/A 11/07/2017	\$ 100,000	12-31-2021	\$ 35,000,000
SAFE-25	Disrupt Fund XVIII, LLC	\$ 50,000	01-24-2022	\$ 35,000,000
SAFE-26	Ajatshatru and Manju Dhawal	\$ 25,000	01-31-2022	\$ 35,000,000
SAFE-27	Mrityunjay Dhawal	\$ 25,000	01-31-2022	\$ 35,000,000
SAFE-28	You Sexy Dawg, LLC	\$ 50,000	01-31-2022	\$ 35,000,000
SAFE-29	Elisa deLaet	\$ 25,000	01-31-2022	\$ 35,000,000
SAFE-30	Ardhendu Haldar	\$ 100,000	02-28-2022	\$ 35,000,000
SAFE-31	Suzanne and Tom Lambert	\$ 250,000	02-28-2022	\$ 35,000,000
SAFE-32	Nidus Capital Holdings, LLC	\$ 250,000	02-28-2022	\$ 35,000,000
SAFE-33	Compelling Natural Health II, LLC	\$ 250,000	02-28-2022	\$ 35,000,000
SAFE-34	Birch Hill Capital Group, LLC	\$ 250,000	02-28-2022	\$ 35,000,000
	Ingrid P. Maes as Trustee of The IPM			
SAFE-35	Irrevocable Trust dated September 1, 2022	\$ 250,000	02-28-2022	\$ 35,000,000
SAFE-36	Nattoceuticals, LLC	\$ 250,000	02-28-2022	\$ 35,000,000
SAFE-37	Pallav Gupta	\$ 60,000	02-28-2022	\$ 35,000,000
SAFE-46	Gaingels Semicab LLC	\$ 130,500	03-21-2023	\$ 35,000,000
SAFE-50	Pankaj Sinha	\$ 50,000	04-04-2023	\$ 35,000,000
SAFE-48	Lucy Holifield	\$ 70,000	04-14-2023	\$ 35,000,000
SAFE-47	Corvus Albus LLC	\$ 100,000	04-19-2023	\$ 35,000,000
SAFE-49	David Friedland	\$ 50,000	04-19-2023	\$ 35,000,000
SAFE-51	Kapil K Gupta	\$ 25,000	04-22-2023	\$ 35,000,000
TOTAL		\$ 4,095,779		

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**EMPLOYEE BENEFIT
PLANS**
[Semi Cab Inc \[Member\]](#)
[EMPLOYEE BENEFIT
PLANS](#)

**12 Months Ended
Dec. 31, 2023**

NOTE 13 - EMPLOYEE BENEFIT PLANS

The Company has a 401(k) plan for its employees to which the Company makes contributions at rates dependent on the level of each employee’s contributions. Contributions made by the Company are limited to the maximum allowable for federal income tax purposes. The Company does not provide any post-employment benefits to retirees.

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**SUMMARY OF
SIGNIFICANT
ACCOUNTING
POLICIES (Policies)**
[BASIS OF
PRESENTATION](#)

6 Months Ended

Jun. 30, 2024

9 Months Ended

Dec. 31, 2023

12 Months Ended

Dec. 31, 2023

Basis of Presentation

The accompanying unaudited financial statements for the three months ended June 30, 2024 and 2023 have been prepared in accordance with accounting principles generally accepted in the United States of America (“US GAAP”) applicable to interim financial information and the requirements of Form 10-Q and Article 8 of Regulation S-X of the Securities and Exchange Commission. Accordingly, they do not include all of the information and disclosures required by US GAAP for complete consolidated financial

statements.

In the opinion of management, such condensed consolidated financial statements include all adjustments (consisting of normal recurring accruals) necessary for the fair presentation of the condensed consolidated financial position and the condensed consolidated results of operations. The condensed consolidated results of operations for the periods presented are not necessarily indicative of the results to be expected for the full year. The condensed consolidated balance sheet as of June 30, 2024 and condensed financial statements information for the three and six months ended June 30, 2024 and 2023 are unaudited whereas the condensed consolidated balance sheet as of December 31, 2023 is derived from the audited consolidated balance sheet as of that date. The condensed consolidated financial statements and notes hereto should be read in conjunction with the consolidated financial statements and notes thereto included in the Company's annual report on Form 10-KT for the transition period ended December 31, 2023. There have been no changes to our significant accounting policies as disclosed on the Company's annual report on Form 10-KT for the transition period ended December 31, 2023.

[RECENT ACCOUNTING PRONOUNCEMENTS](#)

RECENT ACCOUNTING PRONOUNCEMENTS

In December 2023, the FASB issued ASU 2023-09, *Income Taxes (Topic 740): Improvements to Income Tax Disclosures*. ASU 2023-09 is intended to enhance the usefulness of income tax disclosures by requiring entities to disclose specific rate reconciliations, amount of income taxes separate by federal and individual tax jurisdictions, and the amount of income or loss from continuing operations before income tax expense or benefit disaggregated between federal, state and foreign. ASU 2023-09 is effective for the Company for its fiscal year beginning January 1, 2025, with early adoption permitted. The Company is currently evaluating the impact of adopting this standard on our consolidated financial statements and related disclosures.

[PRINCIPLES OF CONSOLIDATION](#)

RECENT ACCOUNTING PRONOUNCEMENTS

In December 2023, the FASB issued ASU 2023-09, *Income Taxes (Topic 740): Improvements to Income Tax Disclosures*. ASU 2023-09 is intended to enhance the usefulness of income tax disclosures by requiring entities to disclose specific rate reconciliations, amount of income taxes separate by federal and individual tax jurisdictions, and the amount of income (loss) from continuing operations before income tax expense (benefit) disaggregated between federal, state and foreign. ASU 2023-09 is effective for the Company for its fiscal year beginning January 1, 2025, with early adoption permitted. The Company is currently evaluating the impact of adopting this standard on our consolidated financial statements and related disclosures.

PRINCIPLES OF CONSOLIDATION

The accompanying consolidated financial statements include the accounts of the Company and its Hong Kong subsidiary, SMCL, SMCM, SMH, MICS Hospitality, MICS Hospitality Management and MICS NY. All inter-company accounts and transactions have been eliminated in consolidation for all periods presented.

[RECLASSIFICATION OF PRIOR YEARS PRESENTATION](#)

RECLASSIFICATION OF PRIOR YEARS PRESENTATION

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.

[USE OF ESTIMATES](#)

USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets, liabilities, revenues and expenses. Actual results could differ materially from these estimates. Estimates are assessed each period and updated to reflect current information. Significant estimates include revenue recognition, allowance for credit losses, provision for excess and obsolete inventory, reserve for sales returns, accruals relating to litigation, income taxes and share-based compensation expense.

[ACCOUNTS RECEIVABLE AND ALLOWANCES FOR EXPECTED CREDIT LOSSES](#)

ACCOUNTS RECEIVABLE AND ALLOWANCES FOR EXPECTED CREDIT LOSSES

In June 2016, the FASB issued Accounting Standards Update ("ASU") 2016-13, "Financial Instruments—Credit Losses" (*Topic 326*). This ASU represents a significant change in the current accounting model by requiring immediate recognition of management's estimates of current expected credit losses. Under the prior model, losses were recognized only as they were incurred, which delayed recognition of expected losses that might not yet have met the threshold of being probable. The amendments in ASU 2016-03 were effective for our fiscal year beginning April 1, 2023, including interim periods within that fiscal year. We adopted ASU 2016-03 on April 1, 2023, and the adoption did not have any material effect on our consolidated financial statements and related disclosures.

The Company recognizes an allowance for credit losses at the time a receivable is recorded based on its estimate of expected credit losses and adjusts this estimate over the life of the receivable as needed. The Company evaluates specific identified risks and the aggregation and risk characteristics of a receivable pool and develops loss rates that reflect historical collections, current forecasts of future economic conditions over the time horizon the Company is exposed to credit risk, and payment terms or conditions that may materially affect future forecasts. As needed, amounts are written-off when determined to be uncollectible.

[INVENTORY AND RETURNS ASSET](#)

INVENTORY AND RETURNS ASSET

Inventory is comprised primarily of electronic karaoke equipment, microphones, and accessories, and are stated at the lower of cost or net realizable value, as determined using the first in, first out method. The Company reduces inventory on hand to its net realizable value on an item-by-item basis when it is apparent that the expected realizable value of an inventory item falls below its original cost. A charge to cost of sales results when the estimated net realizable value of specific inventory items declines below cost. Management regularly reviews the Company's investment in inventories for such declines in value.

In addition, the Company reports an estimated amount for the net realizable value of expected future inventory returns (returns asset) related to the Company's defective allowance, overstock, and warranty policies.

**THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2023, and March 31, 2023 and 2022**

[LONG-LIVED ASSETS](#)

LONG-LIVED ASSETS

The Company periodically evaluates the carrying value of

the unamortized balances of its long-lived assets, including property, equipment and rental assets, to determine whether impairment of these assets has occurred or whether a revision to the related amortization periods should be made. If the carrying value of the long-lived asset group exceeds the estimated future undiscounted cash flows, an impairment loss is recorded based on the amount by which the asset group's carrying amount exceeds its fair value. Fair value is determined based on an evaluation of the assets' associated discounted future cash flows or appraised value. For the nine months ended December 31, 2023 and fiscal year ended March 31, 2023, the Company had no impairment loss related to long-lived assets.

[PROPERTY AND EQUIPMENT](#)

PROPERTY AND EQUIPMENT, NET

Property and equipment are stated at cost, less accumulated depreciation. Expenditures for repairs and maintenance are charged to expense as incurred. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to their estimated useful lives using straight-line methods.

[LEASES](#)

LEASES

The Company determines if an arrangement contains a lease at the inception of a contract. Right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the commencement date. The liability is equal to the present value of the remaining minimum lease payments. The asset is based on the liability, subject to certain adjustments. Operating leases result in straight-line expense (similar to operating leases under the prior accounting standard) while finance leases result in a front-loaded expense pattern (similar to capital leases under the prior accounting standard). As the interest rate implicit in the Company's operating leases is not readily determinable, the Company utilizes its incremental borrowing rate to discount the lease payments. The Company utilizes the implicit rate for its finance leases.

[FAIR VALUE OF FINANCIAL INSTRUMENTS](#)

FAIR VALUE OF FINANCIAL INSTRUMENTS

We follow Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 825, "Financial Instruments", which requires disclosure of information about the fair value of certain financial instruments for which it is practicable to estimate that value. For the purposes of this disclosure, the fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation. The carrying amounts of the Company's short-term financial instruments, including accounts receivable, accounts payable, accrued expenses, refunds due to customers, customer deposits, other current liabilities and due from related parties approximates fair value due to the relatively short period to maturity for these instruments. The carrying amounts on other liabilities are approximate to fair value due to their relatively short period to maturity.

[REVENUE RECOGNITION AND RESERVE FOR SALES RETURNS](#)

REVENUE RECOGNITION AND RESERVE FOR SALES RETURNS

The Company recognizes revenue in accordance with FASB ASC 606, "Revenue from Contracts with Customers". All revenue is generated from contracts with customers. The Company recognizes revenue when the control of the goods sold is transferred to the customer, in an amount, referred to as the transaction price, that reflects the consideration to which the Company is expected to be entitled in exchange for those goods. The Company determines revenue recognition utilizing the following five steps: (1) identification of the contract with a customer, (2) identification of the performance obligations in the contract (promised goods or services that are distinct), (3) determination of the transaction price, (4) allocation of the transaction price to the performance obligations, and (5) recognition of revenue when, or as, the Company transfers control of the product or service for each performance obligation.

The Company's performance obligations are established when a customer submits a purchase order notification, and the Company accepts the order. The Company identifies performance obligations as the delivery of the requested product or service in appropriate quantities and to the location specified in the customer's contract and/or purchase order. Revenue from sales of product is recognized at a point in time when the Company transfers control to the customer, typically at the time when the product is delivered or shipped, at which time, title passes to the customer and there are no further performance obligations with regards to the product."

The Company selectively participates in a retailer's co-op promotion incentives to maximize sales of the Company's products on the retail floor or to assist in developing consumer awareness of new product launches, by providing marketing fund allowances to our customers. As these co-op promotion initiatives are not a distinct good or service and the Company cannot reasonably estimate the fair value of the benefit it receives from these arrangements, the cost of these allowances at the time they are offered to the customers are recorded as a reduction to net sales. Co-op promotion incentives were approximately \$2,600,000 during the nine months ended December 31, 2023, \$2,300,000 during fiscal 2023 and \$2,000,000 during fiscal 2022.

The Company's contracts with customers consist of one performance obligation (the sale of the Company's products). The Company's contracts have no financing elements, payment terms are generally less than 120 days and have no further contract asset or liability obligations once control of goods is transferred to the customer. Revenue is recorded in the amount of consideration the Company expects to receive for the sale of these goods.

Costs incurred in fulfilling contracts with customers include administrative costs associated with the procurement of goods are included in general and administrative expenses, in-bound freight costs are included in the cost of goods sold and accrued sales representative commissions are included in selling expenses in the accompanying consolidated statements of operations as our underlying customer agreements are less than one year.

**THE SINGING MACHINE COMPANY, INC AND
SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL
STATEMENTS
December 31, 2023, and March 31, 2023 and 2022**

While the Company has no overstock return privileges in its vendor agreements with its customers, the Company does accept defective returns, warranty exchanges and overstock from seasonal customers. The Company estimates the sales value of goods to be returned from our allowance programs for goods returned from the customer for various reasons, whereby a reserve for sales returns is recorded based on historic return amounts, specific events as identified and management estimates. The Company's reserve for sales returns was approximately \$3,400,000 as of December 31, 2023, and \$900,000 as of March 31, 2023. The Company estimates the net realizable value of these expected future sales returns. The net realizable value of these estimated returns is classified as return assets as part of current assets on the accompanying consolidated financial statements. The Company's return assets were approximately \$1,900,000 and \$600,000 as of December 31, 2023, and March 31, 2023, respectively.

SHIPPING AND HANDLING COSTS

Shipping and handling activities are performed before the customer obtains control of the goods sold to them and are considered activities to fulfill the Company's promise to transfer the goods. For the nine months ended December 31, 2023, shipping and handling expenses were approximately \$600,000. For Fiscal 2023 and 2022 shipping and handling expenses were approximately \$500,000 and \$900,000, respectively. These expenses are classified as a component of selling expenses in the accompanying consolidated statements of operations.

SHARE-BASED COMPENSATION

The Company has granted stock options and restricted stock units ("RSUs") to employees, non-employee consultants and non-employee members of our Board of Directors. The Company also has an equity incentive plan which provides for the issuance of equity incentive awards, such as stock options, stock appreciation rights, stock awards, restricted stock, stock units, performance awards and other stock or cash-based awards collectively, the "Awards." Awards may be granted under the 2022 Plan to the Company's employees, officers, directors, consultants, agents, advisors and independent contractors.

The Company measures the compensation cost associated with all share-based payments based on grant date fair values. The fair value of each stock option and stock purchase right is estimated on the date of grant using an option pricing model that meets certain requirements. The Company generally uses the Black-Scholes option pricing model to estimate the fair value of its stock options and stock purchase rights. The determination of the fair value of share-based payment awards utilizing the Black-Scholes model is affected by the Company's stock price and several assumptions, including expected volatility, expected term, risk-free interest rate and expected dividends.

For grants of stock options, the Company uses a blend of historical and implied volatility for traded options on its stock to estimate the expected volatility assumption required in the Black-Scholes model. The Company's use of a blended volatility estimates in computing the expected volatility assumption for stock options is based on its belief that while the implied volatility is representative of expected future volatility, the historical volatility over the expected term of the award is also an indicator of expected future volatility. The Company utilizes a blended volatility estimate that consists of implied volatility and historical volatility in order to estimate the expected volatility assumption of the Black-Scholes model.

The expected term of stock options granted is estimated using historical experience. The risk-free interest rate assumption is based on observed interest rates appropriate for the expected terms of the Company's stock options and stock purchase rights. The dividend yield assumption is based on the Company's history and expectation of no dividend payouts. The Company estimates forfeitures at the time of grant and revises these estimates, if necessary, in subsequent periods if actual forfeitures differ from those estimates. The Company estimates its forfeiture rate assumption for all types of share-based compensation awards based on historical forfeiture rates related to each category of award.

Compensation costs associated with grants of restricted stock units are measured at fair value, which has historically been the closing price of the Company's common stock on the date of grant.

The Company recognizes share-based compensation expense over the requisite service period of each individual award, which generally equals the vesting period, using the straight-line method for awards that contain only service conditions. For awards that contain performance conditions, the Company recognizes the share-based compensation expense on a straight-line basis for each vesting tranche, when achievement of that tranche is considered probable.

The Company evaluates the assumptions used to value stock awards at each grant date. If there are any modifications or cancellations of the underlying unvested securities, the Company may be required to accelerate, increase or cancel any remaining unearned share-based compensation expense.

INCOME TAXES

The Company follows the provisions of FASB ASC 740 "Accounting for Income Taxes." Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributed to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those

[SHIPPING AND
HANDLING COSTS](#)

[SHARE-BASED
COMPENSATION](#)

[INCOME TAXES](#)

temporary differences are expected to be recovered or settled. Under ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized.

THE SINGING MACHINE COMPANY, INC AND
SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL
STATEMENTS
December 31, 2023, and March 31, 2023 and 2022

The Company recognizes a liability for uncertain tax positions. An uncertain tax position is defined as a position in a previously filed tax return or a position expected to be taken in a future tax return that is not based on clear and unambiguous tax law and which is reflected in measuring current or deferred income tax assets and liabilities for interim or annual periods. The Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The Company measures the tax benefits recognized based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate resolution.

As of December 31, 2023, and March 31, 2023, there were no uncertain tax positions that resulted in any adjustment to the Company’s provision for income taxes. The Company recognizes interest and penalties related to unrecognized tax benefits in its provision for income taxes. The Company currently has no liabilities recorded for accrued interest or penalties related to uncertain tax provisions.

[Semi Cab Inc \[Member\]](#)
[RECENT ACCOUNTING PRONOUNCEMENTS](#)

[PRINCIPLES OF CONSOLIDATION](#)

[USE OF ESTIMATES](#)

[LONG-LIVED ASSETS](#)

[PROPERTY AND EQUIPMENT](#)

[FAIR VALUE OF FINANCIAL INSTRUMENTS](#)

RECENT ACCOUNTING PRONOUNCEMENTS:

In June 2016, the FASB issued ASU 2016-13, “Financial Instruments—Credit Losses” (*Topic 326*). This ASU represents a significant change in the current accounting model by requiring immediate recognition of management’s estimates of current expected credit losses. Under the prior model, losses were recognized only as they were incurred, which delayed recognition of expected losses that might not yet have met the threshold of being probable. The amendments in ASU 2016-03 for smaller reporting companies are effective for the Company beginning April 1, 2023, including interim periods within that fiscal year. The Company adopted ASU 2016-13 on May 1, 2024. The adoption of ASU 2016-13 did not result in any material effects to the consolidated financial statements or related disclosures.

PRINCIPLES OF CONSOLIDATION

The accompanying consolidated financial statements include certain intercompany expenses associated with its wholly owned India subsidiary, SMCB Solutions Private Limited, the accounts of the Company. All inter-company accounts and transactions have been eliminated in consolidation for all periods presented.

USE OF ESTIMATES

SemiCab makes estimates and assumptions in the ordinary course of business relating to sales collections and allowances, warranty reserves, and reserves for promotional incentives that may affect the reported amounts of assets and liabilities and of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Future events and their effects cannot be determined with absolute certainty; therefore, the determination of estimates requires the exercise of judgment. Historically, past changes to these estimates have not had a material impact on the Company’s financial statements. However, circumstances could change which may alter future expectations.

LONG-LIVED ASSETS

Not applicable. The only meaningful long-lived assets are intangible in nature and under GAAP accounting, not capitalized nor assigned any long-term accounting value. prior to the proposed transaction.

PROPERTY AND EQUIPMENT

Property and Equipment are stated at cost. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over the estimated service lives, principally using straight-line methods.

The estimated useful lives used to compute depreciation and amortization for financial reporting purposes are as follows:

	Years
Property and Equipment	3 - 5

FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying values of financial instruments comprising cash and cash equivalents, payables, and notes payable-related party approximate fair values due to the short-term maturities of these instruments. The notes payable- related party is considered a level 3 measurement. As defined in ASC 820, *Fair Value Measurements and Disclosures*, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). The Company utilizes market data or assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable. ASC 820 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). This fair value measurement framework applies to both initial and subsequent measurement.

Level Quoted prices are available in active markets for identical assets or liabilities as of the reporting date.

Level Pricing inputs are other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reported date. Level 2 includes those financial instruments that are valued using models or other valuation methodologies.

Level Pricing inputs include significant inputs that are generally less observable from objective sources. These inputs may be used with internally developed methodologies that result in management’s best estimate of fair value. The significant unobservable inputs used in the fair value measurement for nonrecurring fair value measurements of long-lived assets include pricing models, discounted cash flow methodologies and similar techniques.

[REVENUE
RECOGNITION AND
RESERVE FOR SALES
RETURNS](#)

[SHIPPING AND
HANDLING COSTS](#)

[INCOME TAXES](#)

[ALLOWANCE FOR
DOUBTFUL
ACCOUNTS](#)

[FOREIGN CURRENCY
TRANSLATION](#)

[Concentration of Credit
Risk](#)

The carrying amounts of the Company's short-term financial instruments, including accounts receivable, accounts payable, accrued expenses, customer deposits, refunds due to customers, and due to related parties approximates fair value due to the relatively short period to maturity for these instruments. The carrying amounts on the notes payable, finance leases and installment notes approximate fair value either due to the relatively short period to maturity or the related interest is accrued at a rate similar to market rates. The carrying amounts on the revolving line of credit approximates fair value due the relatively short period to maturity and related interest accrued at market rates.

REVENUE RECOGNITION

The Company recognizes revenue in accordance with FASB ASC 606, "Revenue from Contracts with Customers". All revenue is generated from contracts with customers. The Company recognizes revenue when the control of the goods sold is transferred to the customer, in an amount, referred to as the transaction price, that reflects the consideration to which the Company is expected to be entitled in exchange for those goods. The Company determines revenue recognition utilizing the following five steps: (1) identification of the contract with a customer, (2) identification of the performance obligations in the contract (promised goods or services that are distinct), (3) determination of the transaction price, (4) allocation of the transaction price to the performance obligations, and (5) recognition of revenue when, or as, the Company transfers control of the product or service for each performance obligation.

The Company's contracts with customers consist of one performance obligation (the sale of the Company's products). The Company's contracts have no financing elements, payment terms are less than 120 days and have no further contract asset or liability obligations once control of goods is transferred to the customer. Revenue is recorded in the amount of consideration the Company expects to receive for the sale of these goods.

Costs incurred in fulfilling contracts with customers include administrative costs associated with the procurement of goods are included in general and administrative expenses, in-bound freight costs are included in the cost of goods sold and accrued sales representative commissions are included in selling expenses in the accompanying consolidated statements of operations as our underlying customer agreements are less than one year.

SHIPPING AND HANDLING COSTS

Shipping and handling activities are performed before the customer obtains control of the goods delivered for them and are considered activities to fulfill the Company's promise to transfer the goods. For Fiscal 2023 and 2022 shipping and handling expenses provided by third party shippers were approximately \$5,692,000 and \$10,057,000, respectively. These expenses are classified as a component of selling expenses in the accompanying consolidated statements of operations.

INCOME TAXES

The Company follows the provisions of FASB ASC 740 "Accounting for Income Taxes." Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributed to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized.

The Company recognizes a liability for uncertain tax positions. An uncertain tax position is defined as a position in a previously filed tax return or a position expected to be taken in a future tax return that is not based on clear and unambiguous tax law and which is reflected in measuring current or deferred income tax assets and liabilities for interim or annual periods. The Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The Company measures the tax benefits recognized based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate resolution.

As of March 31, 2023 and 2022 there were no uncertain tax positions that resulted in any adjustment to the Company's provision for income taxes. The Company recognizes interest and penalties related to unrecognized tax benefits in its provision for income taxes. The Company currently has no liabilities recorded for accrued interest or penalties related to uncertain tax provisions.

ALLOWANCE FOR DOUBTFUL ACCOUNTS

SemiCab's allowance for doubtful accounts is based on management's estimates of the creditworthiness of its customers, current economic conditions and historical information, and, in the opinion of management, is believed to be in an amount sufficient to respond to normal business conditions. Management sets 100% reserves for customers in bankruptcy and other allowances based upon historical collection experience. The Company is subject to chargebacks from customers that are deducted from open invoices and reduce collectability of open invoices. Should business conditions deteriorate or any major customer default on its obligations to the Company, this allowance may need to be significantly increased, which would have a negative impact on operations.

FOREIGN CURRENCY TRANSLATION

The Company accounts for foreign currency transactions pursuant to ASC 830, Foreign Currency Matters ("ASC 830"). The functional currency of the Company is the U.S. dollar, which is the currency of the primary economic environment in which it operates. In accordance with ASC 830, monetary balances denominated in or linked to foreign currency are stated on the basis of the exchange rates prevailing at the applicable balance sheet date. For foreign currency transactions included in the statement of operations, the exchange rates applicable on the relevant transaction dates are used. Gains or losses arising from changes in the exchange rates used in the translation of such transactions and from the remeasurement of the monetary balance sheet items are recorded as gain (loss) on foreign currency transactions.

The functional currency of the India subsidiary is the Indian Rupee. Under ASC 830, all assets and liabilities are translated into U. S. dollars using the current exchange rate at the end of each fiscal period. Revenues and expenses are translated using the average exchange rates prevailing throughout the respective periods. All transaction gains and losses from the measurement of monetary balance sheet items denominated in Indian Rupee are reflected in the statement of operations as appropriate. Translation adjustments are included in accumulated other comprehensive loss.

CONCENTRATION OF CREDIT RISK

At times, the Company maintains cash in United States bank accounts that are in excess of the Federal Deposit Insurance Corporation insured amounts. The Company maintains cash balances in foreign financial institutions. The amounts at foreign financial institutions at December 31, 2023 and 2022 were approximately \$58,000 and \$91,000, respectively. The Company

PREPAID EXPENSES

STOCK-BASED
COMPENSATION

RESEARCH AND
DEVELOPMENT COSTS

COMPUTATION OF
EARNINGS (LOSS) PER
SHARE

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OPERATING LEASES
(Tables)

Operating Leases

SCHEDULE OF SUPPLEMENTAL
INFORMATION RELATED TO
LEASES

SCHEDULE OF LEASE TERM AND
DISCOUNT RATE

SCHEDULE OF OPERATING LEASE
MINIMUM FUTURE PAYMENTS

[XML 55 R39.htm IDEA: XBRL DOCUMENT](#)

regularly monitors the financial stability of this financial institution and believes that it is not exposed to any significant credit risk in cash and cash equivalents. However, in March and April 2023, certain U.S. government banking regulators took steps to intervene in the operations of certain financial institutions due to liquidity concerns, which caused general heightened uncertainties in financial markets. While these events have not had a material direct impact on the Company's operations, if further liquidity and financial stability concerns arise with respect to banks and financial institutions, either nationally or in specific regions, the Company's ability to access cash or enter into new financing arrangements may be threatened, which could have a material adverse effect on its business, financial condition and results of operations. Financial instruments, which potentially subject the Company to concentrations of credit risk, consist of accounts receivable.

PREPAID EXPENSES

Prepaid expenses consist primarily of prepaid services which will be expensed as the services are provided within twelve months. As of December 31, 2023 and 2022, the balances of the prepaids account were \$5,000 and \$8,000, respectively.

STOCK-BASED COMPENSATION

The Company accounts for share based compensation in accordance with the provisions of ASC 718-10, "Compensation — Stock Compensation," which requires measurement of compensation cost for all stock awards at fair value on date of grant and recognition of compensation over the service period for awards expected to vest. The majority of its share-based compensation arrangements vest over a three year vesting schedule. The Company expenses its share-based compensation under the ratable method, which treats each vesting tranche as if it were an individual grant. The fair value of stock options is determined using the Black-Scholes valuation model and requires the input of certain assumptions. These assumptions include estimating the length of time employees will retain their vested stock options before exercising them (the "expected option term"), the estimated volatility of its common stock price over the option's expected term, the risk-free interest rate over the option's expected term, and the Company's expected annual dividend yield. Changes in these subjective assumptions can materially affect the estimate of fair value of stock-based compensation and consequently, the related amount recognized as an expense in the consolidated statements of operations.

As required under the accounting rules, the Company reviews its valuation assumptions at each grant date and, as a result, the Company is likely to change its valuation assumptions used to value employee stock-based awards granted in future periods. The values derived from using the Black-Scholes model are recognized as expense over the service period, net of estimated forfeitures (the number of individuals that will ultimately not complete their vesting requirements). The estimation of stock awards that will ultimately vest requires significant judgment. The Company considers many factors when estimating expected forfeitures, including types of awards, employee class, and historical experience. Actual results, and future changes in estimates, may differ substantially from current estimates. Options and warrants to outsiders are accounted for under ASC 718.

RESEARCH AND DEVELOPMENT COSTS

All research and development costs are charged to results of operations as incurred. These expenses are shown as a component of general and administrative expenses in the consolidated statements of operations. For the years ended December 31, 2023 and 2022, these amounts totaled approximately \$842,000 and \$640,000, respectively.

COMPUTATION OF EARNINGS (LOSS) PER SHARE

Not applicable. This is not required.

6 Months Ended
Jun. 30, 2024

Supplemental balance sheet information related to leases as of June 30, 2024 and December 31, 2023 is as follows:

	June 30, 2024	December 31, 2023
Assets:		
Operating lease - right-of-use assets	\$ 178,000	\$ 3,926,000
Liabilities		
Current		
Current portion of operating leases	\$ 165,000	\$ 84,000
Operating lease liabilities, net of current portion	\$ 4,136,000	\$ 3,925,000

Supplemental statement of operations information related to operating leases is as follows:

	Three Months Ended June 30, 2024	Three Months Ended June 30, 2023	Six Months Ended June 30, 2024	Six Months Ended June 30, 2023
Operating lease expense as a component of general and administrative expenses	\$ 203,000	\$ 237,000	\$ 399,000	\$ 483,000
Supplemental cash flow information related to operating leases is as follows:				
Cash paid for amounts included in the measurement of lease liabilities:				
Operating cash flow paid for operating leases	\$ 46,000	\$ 252,000	\$ 91,000	\$ 504,000
Lease term and Discount Rate				
Weighted average remaining lease term (years)	14.3	13.2		
Weighted average discount rate	12.0%	6.5%		

Minimum future payments under all operating leases as of June 30, 2024, are as follows:

Payments due by period	Amount
2024 (remaining six months)	\$ 271,000
2025	408,000
2026	529,000
2027	585,000
2028	611,000
Thereafter	7,555,000
Total minimum future payments	\$ 9,959,000
Less: Interest	5,658,000
Total operating lease liabilities	\$ 4,301,000
Less: current portion of lease liabilities	165,000
Operating lease liabilities, net of current portion	\$ 4,136,000

9 Months Ended
Dec. 31, 2023

Supplemental balance sheet information related to leases as of December 31, 2023 and March 31, 2023 is as follows:

	December 31, 2023	March 31, 2023
Assets:		
Operating lease - right-of-use assets	\$ 3,926,000	\$ 561,000
Liabilities		
Current portion of operating leases	\$ 84,000	\$ 509,000
Operating lease liabilities, net of current portion	\$ 3,925,000	\$ 88,000

Supplemental statement of operations information related to leases for the nine months ended December 31, 2023 and fiscal year ended March 31, 2023 is as follows:

	Nine Months Ended December 31 2023	Fiscal Year Ended March 31, 2023
Operating lease expense as a component of general and administrative expenses	\$ 717,000	\$ 1,058,000
Supplemental cash flow information related to leases for the nine months ended December 31, 2023 and fiscal year ended March 31, 2023 is as follows:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flow paid for operating leases	\$ 858,000	\$ 960,000
Lease term and Discount Rate		
Weighted average remaining lease term (months)		
Operating leases	15.0	12.4
Weighted average discount rate		
Operating leases	12.0%	6.5%

Minimum future payments under all operating leases as of December 31, 2023, are as follows:

Payments due by period	Amount
2024	\$ 269,000
2025	355,000
2026	529,000
2027	585,000
2028	610,000
Thereafter	7,555,000
Total minimum future payments	9,903,000
Less: interest	5,894,000
Total operating lease liabilities	\$ 4,009,000
Less: current portion of lease liabilities	84,000
Operating lease liabilities, net of current portion	\$ 3,925,000

STOCK
COMPENSATION
EXPENSE (Tables)

Share-Based Payment
Arrangement [Abstract]
SCHEDULE OF
WARRANTS EXPIRATION

6 Months Ended
Jun. 30, 2024

As of June 30, 2024, the Company's warrants by expiration date were as follows:

Number of Common Warrants	Exercise Price	Expiration Date
		September
802,113	\$ 2.80	15, 2026
		May 23,
100,000	\$ 5.00	2027
902,113		

SUMMARY OF STOCK
OPTION ACTIVITY

9 Months Ended
Dec. 31, 2023

As of December 31, 2023, the Company's warrants by expiration date were as follows:

Number of Common Warrants	Exercise Price	Expiration Date
802,113	\$ 2.80	September 15, 2026
100,000	\$ 5.00	May 23, 2027
902,113		

A summary of stock option activity for each of the years presented is summarized below.

	Nine Months Ended December 31, 2023			Fiscal Year Ended March 31, 2023			Fiscal Year Ended March 31, 2022		
	Number of Options	Weighted Average Exercise Price	Weighted Average Contractual Life	Number of Options	Weighted Average Exercise Price	Weighted Average Contractual Life	Number of Options	Weighted Average Exercise Price	Weighted Average Contractual Life
Stock Options:									
Balance at beginning of year	161,427	\$ 7.90	6.6	56,343	\$ 9.90	4.1	56,010	\$ 9.90	5.4
Granted	-	\$ -	-	107,752	\$ 6.83	-	3,667	\$ 7.80	-
Exercised	-	\$ -	-	-	\$ -	-	(2,667)	\$ 5.40	-
Forfeited	(47,666)	\$ 7.48	-	(2,668)	\$ 5.63	-	(667)	\$ 3.60	-
Balance at end of year *	113,761	\$ 8.08	4.2	161,427	\$ 7.90	6.6	56,343	\$ 9.90	4.1
Options exercisable at end of year									
	91,261	\$ 8.06		53,675	\$ 9.90		52,667	\$ 9.90	

*Total number of options outstanding as of December 31, 2023, includes 23,343 options issued to six current and three former directors as compensation, 56,668 options issued to Company officers as compensation and 33,750 options issued to employees as part of an Employee Stock Incentive Plan.

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COMPUTATION OF
LOSS PER SHARE
(Tables)

Loss per Common Share
SCHEDULE OF BASIC AND
DILUTIVE SHARES

Computation of basic and dilutive loss per share for the three and six months ended June 30, 2024 and 2023 are as follows:

	For the three months ended June 30, 2024	For the three months ended June 30, 2023	For the six months ended June 30, 2024	For the six months ended June 30, 2023
Net loss	\$ (6,119,000)	\$ (2,460,000)	\$ (8,486,000)	\$ (5,445,000)
Weighted-average common shares outstanding	6,418,061	3,872,447	6,418,061	3,487,299
Basic loss per share	\$ (0.95)	\$ (0.64)	\$ (1.32)	\$ (1.56)

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REVENUE
DISAGGREGATION
(Tables)

Segment Reporting [Abstract]
SCHEDULE OF REVENUE BY PRODUCT LINE

Product Line	Three Months Ended		Six Months Ended	
	June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
Classic Karaoke Machines	\$1,257,000	\$1,463,000	\$2,308,000	\$2,729,000
Licensed Products	107,000	8,000	198,000	(4,000)
SMC Kids Toys	102,000	21,000	171,000	154,000
Microphones and Accessories	865,000	957,000	1,818,000	2,737,000
Music and other income	109,000	176,000	371,000	392,000
Total Net Sales	\$2,440,000	\$2,625,000	\$4,866,000	\$6,008,000

SCHEDULE OF REVENUE BY GEOGRAPHICAL
REGION

Product Line	Three Months Ended		Six Months Ended	
	June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
Australia	124,000	-	124,000	-
North America	2,316,000	2,625,000	4,742,000	6,008,000
Total Net Sales	\$2,440,000	\$2,625,000	\$4,866,000	\$6,008,000

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ASSET ACQUISITION
(Tables)

Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract]
SCHEDULE OF PRO FORMA FINANCIAL INFORMATION

	Six Months Ended	
	June 30, 2024	June 30, 2023
Net revenue	\$ 6,209,000	9,530,000
Operating loss from continuing operations	(9,350,000)	(6,142,000)
Net loss	(9,690,000)	(7,085,000)

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PROPERTY AND
EQUIPMENT (Tables)

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

A summary of property and equipment is as follows:

		December	
	Useful	31,	March 31,
	Life	2023	2023
Computer and office equipment	5-7 years	\$ 404,000	\$ 497,000
Furniture and fixtures	7 years	107,000	111,000
Warehouse equipment	7 years	-	251,000
Molds and tooling	3-5 years	2,228,000	2,160,000
		2,739,000	3,019,000

9 Months Ended
Dec. 31, 2023

Computation of dilutive shares for the nine months ended December 31, 2023 and fiscal years ended March 31, 2023 and 2022 are as follows:

	Nine months ended December 31, 2023	Fiscal year ended March 31, 2023	Fiscal year ended March 31, 2022
Basic weighted average common shares outstanding	4,864,540	2,811,872	1,614,506
Effect of dilutive stock options	-	-	8,891
Diluted weighted average of common shares outstanding	4,864,540	2,811,872	1,623,397

9 Months Ended
Dec. 31, 2023

Revenue by product line is as follows:

Product Line	Nine Months Ended December 31, 2023	Fiscal Years Ended	
		March 31, 2023	March 31, 2022
Karaoke Machines	\$ 24,189,000	\$28,856,000	\$38,869,000
Licensed Products	549,000	95,000	1,645,000
Kids Youth Electronics	565,000	1,872,000	2,277,000
Microphones and Accessories	3,283,000	7,802,000	4,185,000
Music Subscriptions	612,000	674,000	536,000
Total Net Sales	\$ 29,198,000	\$39,299,000	\$47,512,000

Revenue by geographic region is as follows:

	FOR THE NINE MONTHS ENDED December 31, 2023	FOR THE FISCAL YEARS ENDED	
		March 31, 2023	March 31, 2022
North America	\$ 28,763,000	\$38,298,000	\$46,396,000
Australia	205,000	670,000	679,000
Europe and United Kingdom	226,000	331,000	359,000
All Others	4,000	-	78,000
	\$ 29,198,000	\$39,299,000	\$47,512,000

6 Months Ended
Jun. 30, 2024

Less: Accumulated depreciation	2,335,000	2,386,000
	<u>\$ 404,000</u>	<u>\$ 633,000</u>

[XML 60 R44.htm IDEA: XBRL DOCUMENT](#)

**AUGUST 2021
PRIVATE
PLACEMENT (Tables)**
August 2021 Private Placement
**SCHEDULE OF LOSS BEFORE
INCOME TAXES**

**9 Months Ended
Dec. 31, 2023**

The Company's loss before income taxes for the nine months ended December 31, 2023, and fiscal years ended March 31, 2023, and 2022 is as follows:

	Nine months ended December 31, 2023	Fiscal years ended March 31, 2023	March 31, 2022
United States	\$ (6,173,000)	\$ (3,526,000)	\$ (261,000)
Foreign	(225,000)	(82,000)	548,000
	<u>\$ (6,398,000)</u>	<u>\$ (3,608,000)</u>	<u>287,000</u>

The provision for income taxes for the nine months ended December 31, 2023, and fiscal years ended March 31, 2023, and 2022 is as follows:

	Nine months ended December 31, 2023	Fiscal years ended March 31, 2023	March 31, 2022
Income tax provision:			
Current:			
Federal	\$ -	\$ 109,000	\$ 63,000
State	-	-	-
Other	-	(5,000)	-
Hong Kong	-	34,000	-
Total current Federal and State	<u>\$ -</u>	<u>\$ 138,000</u>	<u>\$ 63,000</u>
Deferred:			
Federal	\$ -	\$ 686,000	\$ (60,000)
State	-	206,000	54,000
Total Deferred Federal and State	<u>-</u>	<u>892,000</u>	<u>(6,000)</u>
Total income tax provision	<u>\$ -</u>	<u>\$ 1,030,000</u>	<u>\$ 57,000</u>

The Company's net deferred tax assets as of December 31, 2023, and ended March 31, 2023 are as follows:

	December 31, 2023	March 31, 2023
NOL Federal Carryforward	\$ 1,291,000	\$ 868,000
State NOL Carryforward	470,000	341,000
Inventory differences to inventory valuation	1,173,000	623,000
Stock option compensation expense	159,000	184,000
Right of use liability	1,022,000	118,000
Business interest limitation	151,000	138,000
Allowance for doubtful accounts	45,000	43,000
Reserve for estimated returns	384,000	89,000
Accrued vacation	7,000	14,000
	<u>4,702,000</u>	<u>2,418,000</u>
Less: valuation allowance	<u>(3,600,000)</u>	<u>(2,104,000)</u>
Net deferred tax asset	<u>1,102,000</u>	<u>314,000</u>
Depreciable and amortizable assets	(67,000)	(134,000)
ROU Asset	(1,000,000)	(111,000)
Prepaid expenses	(35,000)	(69,000)
Net deferred tax liability	<u>(1,102,000)</u>	<u>(314,000)</u>
	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF TAX PROVISION

The actual tax provision differs from the "expected" tax for the nine-month transition period ended December 31, 2023, and the years ended March 31, 2023, and 2022 (computed by applying the U.S. Federal Corporate tax rate of 21 percent to income before taxes) as follows:

	December 31, 2023	March 31, 2023	March 31, 2022
Statutory federal tax rate	\$ (1,344,000)	\$ (758,000)	\$ 60,000
Stater tax rate	(326,000)	(174,000)	14,000
Permanent differences	15,000	13,000	10,000
Permanent difference in ERC income	-	(99,000)	-
Tax rate differential on foreign earnings	59,000	21,000	(84,000)
Expiration of net operating loss carryforward	89,000	-	-
Change in valuation allowance	1,495,000	2,026,000	55,000
Other	12,000	1,000	2,000
	<u>\$ -</u>	<u>\$ 1,030,000</u>	<u>\$ 57,000</u>

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**SUPPLEMENTAL
INFORMATION
CONDENSED
FINANCIAL
INFORMATION
(Tables)**
**SCHEDULE OF CONDENSED CONSOLIDATED STATEMENTS OF
OPERATIONS**

**9 Months Ended
Dec. 31, 2023**

**12 Months
Ended
Dec. 31, 2023**

	Nine Months Ended December 31, 2023	December 31, 2022 (unaudited)
Net Sales	\$ 29,198,000	\$ 35,916,000
Cost of Goods Sold	23,008,000	27,481,000
Gross Profit	6,190,000	8,435,000
Operating Expenses	12,333,000	9,986,000
(Loss) Income from Operations	(6,143,000)	(1,551,000)
Other (Expenses) Income	(255,000)	(574,000)
(Loss) Income Before Income Tax Benefit	(6,398,000)	(2,125,000)
Income Tax Benefit (Loss)	-	472,000
Net (Loss) Income	<u>\$ (6,398,000)</u>	<u>\$ (1,653,000)</u>
Loss per Common Share		
Basic and Diluted	(1.32)	(0.61)
Weighted Average Common and Common Equivalent Shares:		
Basic and Diluted	4,864,540	2,699,210

Income Statement [Abstract]
**SCHEDULE OF CONDENSED CONSOLIDATED STATEMENTS OF CASH
FLOWS**

	For the Nine Months Ended December 31, 2023	December 31, 2022 (unaudited)
Cash flows from operating activities		
Net loss	\$ (6,398,000)	\$ (1,653,000)
Adjustments to reconcile net loss to net cash used in operating activities:	1,305,000	(73,000)
Changes in operating assets and liabilities:	5,504,000	(538,000)
Net cash provided by (used in) operating activities	<u>411,000</u>	<u>(2,264,000)</u>
Cash flows from investing activities		

Net cash used in investing activities	(14,000)	(149,000)
Cash flows from financing activities		
Net cash provided by financing activities	3,411,000	2,917,000
Net change in cash	3,808,000	504,000
	-	-
Cash at beginning of year	2,895,000	2,291,000
Cash at end of period	<u>\$ 6,703,000</u>	<u>\$ 2,795,000</u>

[Statement of Cash Flows \[Abstract\]](#)
[SCHEDULE OF CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY](#)

	Common Stock		Additional	Subscriptions	Accumulated	
	Shares	Amount	Paid in Capital	Receivable	Deficit	Total
Balance at March 31, 2023	3,167,488	\$ 32,000	\$29,822,000	\$ (6,000)	\$ (19,517,000)	\$10,331,000
Net loss	-	-	-	-	(6,398,000)	(6,398,000)
Issuance of common stock, net of stock offering costs	3,250,573	32,000	3,497,000	-	-	3,529,000
Stock based compensation	-	-	110,000	-	-	110,000
Other	-	-	-	6,000	-	6,000
Balance at December 31, 2023	<u>6,418,061</u>	<u>\$ 64,000</u>	<u>33,429,000</u>	<u>\$ -</u>	<u>\$ (25,915,000)</u>	<u>\$ 7,578,000</u>

	Common Stock		Additional	Subscriptions	Accumulated	
	Shares	Amount	Paid in Capital	Receivable	Deficit	Total
Balance at March 31, 2022	1,221,209	\$ 12,000	\$24,903,000	\$ -	\$ (14,879,000)	\$10,036,000
Net loss	-	-	-	-	(1,653,000)	(1,653,000)
Issuance of common stock and warrants, net of stock offering costs	1,909,519	19,000	4,489,000	-	-	4,508,000
Stock based compensation	15,803	-	307,000	-	-	307,000
Other	1,688	-	\$ (1,000)	-	\$ 1,000	-
Balance at December 31, 2022 (unaudited)	<u>3,148,219</u>	<u>\$ 31,000</u>	<u>29,698,000</u>	<u>\$ -</u>	<u>\$ (16,531,000)</u>	<u>\$13,198,000</u>

[Semi Cab Inc \[Member\]](#)
[Statement of Stockholders' Equity \[Abstract\]](#)
[SCHEDULE OF ESTIMATED USEFUL LIVES](#)

Property and Equipment

 Years 3 - 5

[XML 62-R46.htm-IDEA: XBRL DOCUMENT](#)

NOTES PAYABLE
 AND FINANING
 ARRANGEMENTS
 (Tables)

[Semi Cab Inc \[Member\]](#)

[SCHEDULE OF SPECIFIC TERMS](#)

Beginning in July of 2021, and ending in May of 2023, the Company entered into a total of six shareholder loan agreements with a total of three shareholders. These notes are all unsecured with limited rights of recourse. The specific terms of each note are summarized on the table below.

Date	Maturity	Holder	Principal	Rate	Accrued Interest	Current Balance
7/10/2021	7/10/2026	Ajesh Kapoor	\$ 150,000.00	9.0%	\$ 36,838.36	\$ 186,838.36
8/27/2021	8/26/2026	Ajesh Kapoor	\$ 235,000.00	9.0%	\$ 54,932.05	\$ 289,932.05
4/17/2023	10/16/2023	Vivek Sehgal	\$ 50,000.00	10.0%	\$ 4,794.52	\$ 54,794.52
5/5/2023	5/4/2024	Ajesh Kapoor	\$ 50,000.00	10.0%	\$ 4,547.95	\$ 54,547.95
5/8/2023	5/7/2024	Jagan Reddy	\$ 50,000.00	10.0%	\$ 4,506.85	\$ 54,506.85
5/17/2023	5/16/2024	Ajesh Kapoor	\$ 165,000.00	10.0%	\$ 14,465.75	\$ 179,465.75

[XML 63-R47.htm-IDEA: XBRL DOCUMENT](#)

STOCKHOLDERS'
 EQUITY (Tables)

[Semi Cab Inc \[Member\]](#)

[SCHEDULE OF STOCK OPTION ISSUED DURING THE YEAR DECEMBER 31, 2020, 2021 AND 2022](#)

During the years ended Dember 31, 2020, 2021 and 2022 the Company issued the following stock options, as shown below. No options were issued in 2023 or 2024.

Holder	Granted Shares	Outstanding Awards	Grant Date	Exercise Price	Vesting Start Date	Vested Outstanding	Unvested	Date Fully Vested	Board Approval Date	Expiration Date
Sudhir Narasimhamurthy	180,000	180,000	09-29-2020	\$ 0.06	09-29-2020	180,000	0	09-29-2023	09-28-2020	09-28-2030
Sudhir Narasimhamurthy	50,000	50,000	08-12-2021	\$ 0.06	09-01-2021	33,333	16,667	09-01-2025	08-12-2021	08-11-2031
Sudhir Narasimhamurthy	25,000	25,000	05-02-2022	\$ 0.05	05-02-2022	12,500	12,500	05-02-2026	05-02-2022	05-01-2032
Kadandale Srinivas Sudheer	600,000	600,000	09-29-2020	\$ 0.06	09-29-2020	600,000	0	09-29-2023	09-28-2020	09-28-2030
Kadandale Srinivas Sudheer	100,000	100,000	08-12-2021	\$ 0.06	09-01-2021	66,666	33,334	09-01-2025	08-12-2021	08-11-2031
Kadandale Srinivas Sudheer	50,000	50,000	05-02-2022	\$ 0.05	05-02-2022	25,000	25,000	05-02-2026	05-02-2022	05-01-2032
Vivek Sehgal	4,000,000	4,000,000	09-29-2020	\$ 0.06	09-29-2020	4,000,000	0	09-29-2023	09-28-2020	09-28-2030
Vivek Sehgal	200,000	200,000	08-12-2021	\$ 0.06	09-01-2021	133,333	66,667	09-01-2025	08-12-2021	08-11-2031
Vivek Sehgal	100,000	100,000	05-02-2022	\$ 0.05	05-02-2022	50,000	50,000	05-02-2026	05-02-2022	05-01-2032
Rajiv Saxena	100,000	100,000	09-29-2020	\$ 0.06	09-29-2020	100,000	0	09-29-2023	09-28-2020	09-28-2030
Harsha Bhat	180,000	180,000	09-29-2020	\$ 0.06	09-29-2020	180,000	0	09-29-2023	09-28-2020	09-28-2030
Harsha Bhat	50,000	50,000	08-12-2021	\$ 0.06	09-01-2021	33,333	16,667	09-01-2025	08-12-2021	08-11-2031
Harsha Bhat	25,000	25,000	05-02-2022	\$ 0.05	05-02-2022	12,500	12,500	05-02-2026	05-02-2022	05-01-2032
Jagan Reddy	4,000,000	4,000,000	09-29-2020	\$ 0.06	09-29-2020	4,000,000	0	09-29-2023	09-28-2020	09-28-2030
Jagan Reddy	200,000	200,000	08-12-2021	\$ 0.06	09-01-2021	133,333	66,667	09-01-2025	08-12-2021	08-11-2031
Jagan Reddy	100,000	100,000	05-02-2022	\$ 0.05	05-02-2022	50,000	50,000	05-02-2026	05-02-2022	05-01-2032
Siddayya S Ganjal	180,000	180,000	09-29-2020	\$ 0.06	09-29-2020	180,000	0	09-29-2023	09-28-2020	09-28-2030
Siddayya S Ganjal	50,000	50,000	08-12-2021	\$ 0.06	09-01-2021	33,333	16,667	09-01-2025	08-12-2021	08-11-2031
Siddayya S Ganjal	25,000	25,000	05-02-2022	\$ 0.05	05-02-2022	12,500	12,500	05-02-2026	05-02-2022	05-01-2032
Sunil Arora	90,000	0	09-29-2020	\$ 0.06	09-29-2020	0	0	09-29-2023	09-28-2020	09-28-2030
Rajiv Virmani	500,000	500,000	09-29-2020	\$ 0.06	09-29-2020	500,000	0	09-29-2023	09-28-2020	09-28-2030
Sudhindra Shenoy	180,000	180,000	09-29-2020	\$ 0.06	09-29-2020	180,000	0	09-29-2023	09-28-2020	09-28-2030
Sudhindra Shenoy	50,000	50,000	08-12-2021	\$ 0.06	09-01-2021	33,333	16,667	09-01-2025	08-12-2021	08-11-2031
Sudhindra Shenoy	25,000	25,000	05-02-2022	\$ 0.05	05-02-2022	12,500	12,500	05-02-2026	05-02-2022	05-01-2032
Antony Sunil	90,000	90,000	09-29-2020	\$ 0.06	09-29-2020	90,000	0	09-29-2023	09-28-2020	09-28-2030
Antony Sunil	50,000	50,000	08-12-2021	\$ 0.06	09-01-2021	33,333	16,667	09-01-2025	08-12-2021	08-11-2031
Antony Sunil	25,000	25,000	05-02-2022	\$ 0.05	05-02-2022	12,500	12,500	05-02-2026	05-02-2022	05-01-2032
Tuleeka Nandy	15,000	0	08-12-2021	\$ 0.06	09-01-2021	0	0	09-01-2025	08-12-2021	08-11-2031
Tuleeka Nandy	15,000	15,000	05-02-2022	\$ 0.05	05-02-2022	7,500	7,500	05-02-2026	05-02-2022	05-01-2032
Robel Atnafu	5,000	0	08-12-2021	\$ 0.06	09-01-2021	0	0	09-01-2025	08-12-2021	08-11-2031

[ATM Offering \[Member\] | Subsequent Event \[Member\]](#)

Number of shares sold shares	1,657,172
Proceeds from sale of equity	\$ 1,676,000
Brokerage commissions and administrative fees	\$ 51,000

[First Amendment \[Member\] | Subsequent Event \[Member\]](#)

Number of stock sold, value	\$ 2,020,000

[Second Amendment \[Member\] | Subsequent Event \[Member\]](#)

Number of stock sold, value	\$ 3,100,000

[Private Placement \[Member\]](#)
[Number of stock sold, value](#)

\$ 2,000,000

[Legal and administrative expenses](#)

\$ 400,000

Number of shares sold shares	2,198,000
Proceeds from sale of equity	\$ 1,900,000

[Common stock share per share | \\$ / shares](#)

\$ 0.91

[Transaction fees](#)

\$ 100,000

[Registered shares | shares](#)

1,099,000

~~[XML 66 R50.htm IDEA: XBRL DOCUMENT](#)~~

LIQUIDITY, GOING CONCERN AND MANAGEMENT PLANS (Details Narrative) - USD (\$)

Jun. 30, 2024	Dec. 31, 2023	Mar. 31, 2023	Dec. 31, 2022

Cash and cash equivalents	\$ 1,245,000	\$ 6,703,000	

Accumulated losses	\$ (34,401,000)	(25,915,000)	\$ (19,517,000)

[Semi Cab Inc \[Member\]](#)

(8,139,000)

\$ (5,992,000)

[Accumulated losses](#)[Retained Earnings \[Member\] | Semi Cab Inc \[Member\]](#)[Accumulated losses](#)

\$ 4,814,000

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FINANCING (Details Narrative) - USD (\$)

Mar. 28, 2024

Oct. 14, 2022

3 Months Ended		6 Months Ended		9 Months Ended		12 Months Ended				
Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2022	Mar. 31, 2023	Mar. 31, 2022	Aug. 30, 2023	Aug. 29, 2023	Jun. 16, 2020

[Line of Credit Facility \[Line Items\]](#)

The Prime Rate	2.50%

[Interest expense](#)

\$ 17,000	\$ 42,000

[Amortization of deferred financing costs](#)

\$ 21,000	\$ 42,000

[Interest expenses](#)

\$ 25,000	\$ 61,000	\$ 28,000	\$ 19,000	\$ 33,000	\$ 0

[Amortization expense](#)

215,000	18,000	39,000	0

[Credit and Security Agreements \[Member\]](#)[Line of Credit Facility \[Line Items\]](#)[Interest expenses](#)

\$ 400,000	\$ 500,000

[Amortization expense](#)

0	\$ 8,000

[Related Party \[Member\]](#)[Line of Credit Facility \[Line Items\]](#)[Due from Oxford Bank](#)

187,000	187,000

[Revolving Credit Facility \[Member\]](#)[Line of Credit Facility \[Line Items\]](#)

Line of credit facility, maximum borrowing amount	\$ 2,000,000	\$ 15,000,000

89,000	89,000

[Credit agreement term](#)

Revolving credit facility terminated date	2 years	Nov. 28, 2026	Nov. 17, 2023

[Percentage of exit fee](#)

Costs associated with line of credit	2.00%	\$ 254,000

[Base rates of loan description](#)

(a) the Prime Rate plus 0.50% or (b) the Secured Overnight Financing Rate ("SOFR") 30-day term rate plus 3%, subject to a minimum of 0.050% in either case.

[Revolving Credit Facility \[Member\] | Two Year Credit and Security Agreement \[Member\]](#)[Line of Credit Facility \[Line Items\]](#)[Line of credit facility, maximum borrowing amount](#)

\$ 2,500,000

[Revolving Credit Facility](#)[\[Member\] | Two-Year Loan and Security Agreement \[Member\]](#)[Line of Credit Facility \[Line Items\]](#)[Line of credit facility, maximum borrowing amount](#)

\$ 10,000,000

[Revolving Credit Facility \[Member\] | Subsequent Event \[Member\]](#)[Line of Credit Facility \[Line Items\]](#)

Line of credit facility, maximum borrowing amount	\$ 2,000,000

[The Prime Rate](#)

2.50%

Credit agreement term	2 years
Revolving credit facility terminated date	Nov. 28, 2026
Percentage of exit fee	2.00%
Revolving Credit Facility [Member] Maximum [Member]	

Line of Credit Facility [Line Items]

The Prime Rate	10.00%
Revolving Credit Facility [Member] Related Party [Member]	

Line of Credit Facility [Line Items]

Due from Oxford Bank	\$ 187,000	\$ 187,000

Revolving Loan Amendment [Member]

Line of Credit Facility [Line Items]

Line of credit facility, maximum borrowing amount	\$ 2,000,000	\$ 5,000,000

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COMMITMENTS AND CONTINGENCIES (Details Narrative)									3 Months Ended	6 Months Ended	9 Months Ended	12 Months Ended		
	Jul. 01, 2024	May 28, 2024	Mar. 31, 2024	Dec. 21, 2023	Aug. 23, 2023	Jun. 21, 2023	Mar. 28, 2020	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Mar. 31, 2023	Dec. 31, 2022
	USD (\$)	USD (\$)	USD (\$)	USD (\$)	USD (\$)	USD (\$)	USD (\$)	USD (\$)	USD (\$)	USD (\$)	USD (\$)	USD (\$)	USD (\$)	USD (\$)

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]

Initial base rent								\$ 30,000						
Written off								3,878,000						
Operating lease expense								203,000	\$ 237,000	\$ 399,000	\$ 483,000	\$ 717,000	\$ 1,058,000	
Other current liability								\$ 37,000		\$ 37,000		75,000	\$ 99,000	

Semi Cab Inc [Member]

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]

Other current liability												\$ 45,000		\$ 108,000

Dispute, amount	\$ 93,000

Accrued, potential liability	\$ 100,000

Directors and Officers Liability Insurance [Member]

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]

[custom:InsuranceLiabilities-0]	\$ 5,000,000
Malpractice Insurance, Maximum Coverage Per Incident	\$ 250,000

Subsequent Event [Member]

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]

Operating lease expense	\$ 30,000

Lease Agreement [Member]

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]

Lease space ft²	10,000
Lease term	15 years
Initial base rent	\$ 30,000

Service Contract And Agreement [Member] | Semi Cab Inc [Member]

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]

Damages claimed	\$ 275,000	\$ 300,000

Other current liability	\$ 225,000

Service Contract And Agreement [Member] | Semi Cab Inc [Member] | January 1, 2025 [Member]

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]

Remaining settlement	509,119

Service Contract And Agreement [Member] | Semi Cab Inc [Member] | Per Year [Member]

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]

Damages claimed	100,000

Service Contract And Agreement [Member] | Semi Cab Inc [Member] | Two Separate Milestone Payment [Member] | Due on July 1, 2024 [Member]

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]

Payments for milestone	509,119

Service Contract And Agreement [Member] | Semi Cab Inc [Member] | First Milestone Payment [Member] | Due on July 1, 2024 [Member]

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]

Payments for milestone	175,000

Service Contract And Agreement [Member] | Semi Cab Inc [Member] | Second Milestone Payment [Member] | October 1 2024 [Member]

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]

Payments for milestone	\$ 225,000

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SCHEDULE OF
SUPPLEMENTAL
INFORMATION

Jun. 30, 2024 Dec. 31, 2023 Mar. 31, 2023

RELATED TO LEASES
(Details) - USD (\$)

Operating Leases			
Operating lease - right-of-use assets	\$ 178,000	\$ 3,926,000	\$ 561,000
Current portion of operating leases	165,000	84,000	509,000
Operating lease liabilities, net of current portion	\$ 4,136,000	\$ 3,925,000	\$ 88,000

[XML 70-R54.htm IDEA: XBRL DOCUMENT](#)

SCHEDULE OF LEASE TERM AND DISCOUNT RATE (Details) - USD (\$)	3 Months Ended		6 Months Ended		9 Months Ended	12 Months Ended
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Mar. 31, 2023
Operating Leases						
Operating lease expense as a component of general and administrative expenses	\$ 203,000	\$ 237,000	\$ 399,000	\$ 483,000	\$ 717,000	\$ 1,058,000
Operating cash flow paid for operating leases	\$ 46,000	\$ 252,000	\$ 91,000	\$ 504,000	\$ 858,000	\$ 960,000
Weighted average remaining lease term (months)	14 years 3 months 18 days	13 years 2 months 12 days	14 years 3 months 18 days	13 years 2 months 12 days	15 months	12 months 12 days
Weighted average discount rate	12.00%	6.50%	12.00%	6.50%	12.00%	6.50%

[XML 71-R55.htm IDEA: XBRL DOCUMENT](#)

SCHEDULE OF
OPERATING LEASE
MINIMUM FUTURE
PAYMENTS (Details) -
USD (\$)

Jun. 30, 2024 Dec. 31, 2023 Mar. 31, 2023

Operating Leases			
2024 (remaining six months)	\$ 271,000		
2025	408,000		
2026	529,000		
2027	585,000		
2028	611,000		
Thereafter	7,555,000		
Total minimum future payments	9,959,000	\$ 9,903,000	
Less: interest	5,658,000	5,894,000	
Total operating lease liabilities	4,301,000	4,009,000	
Less: current portion of lease liabilities	165,000	84,000	\$ 509,000
Operating lease liabilities, net of current portion	\$ 4,136,000	3,925,000	\$ 88,000
2024		269,000	
2025		355,000	
2026		529,000	
2027		585,000	
2028		610,000	
Thereafter		\$ 7,555,000	

[XML 72-R56.htm IDEA: XBRL DOCUMENT](#)

OPERATING LEASES (Details Narrative)	Feb. 22, 2024	Feb. 22, 2024 USD (\$)	3 Months Ended			
			Aug. 23, 2023 USD (\$) ft²	Oct. 15, 2022 USD (\$) ft²	Oct. 01, 2017 USD (\$) ft²	Jun. 30, 2024 USD (\$)

[Collaborative
Arrangement and
Arrangement Other than
Collaborative \[Line Items\]](#)
[Base rent payment](#)

\$
30,000

[Operating Lease Agreement
\[Member\]](#)

[Collaborative
Arrangement and
Arrangement Other than
Collaborative \[Line Items\]](#)

[Lease space | ft²](#)

[Lease expiration, date](#)

10,000 1,890 6,500
Aug. 22, 2038 Oct. 14, 2025 Mar. 31, 2024

[Lease extension, description](#) the Company executed a lease extension for 14 months effective April 1, 2024, and expires on May 31, 2025. The base rent on the extension is approximately \$10,000 per month subject to a 3% annual adjustment.

[Base rent payment](#)

\$ 30,000 \$ 4,900 \$ 9,950
\$ 700,000

[Reimbursement for tenant
improvements](#)

[Operating Lease Agreement
\[Member\] | Subsequent
Event \[Member\]](#)

[Collaborative
Arrangement and
Arrangement Other than
Collaborative \[Line Items\]](#)

[Lease extension, description](#)

the Company executed a lease extension for 14 months effective April 1, 2024, and expires on May 31, 2025. The base rent on the extension is approximately \$10,553 per month subject to a 3% annual adjustment.
\$ 10,553

[Base rent payment](#)

[XML 73-R57.htm IDEA: XBRL DOCUMENT](#)

SCHEDULE OF
WARRANTS
EXPIRATION
(Details) - \$ / shares

Jun. 30, 2024 Dec. 31, 2023

[Share-Based Payment Arrangement, Option, Exercise Price Range \[Line Items\]](#)

[Number of common warrants](#) 902,113 902,113

[Exercise Price Range One \[Member\]](#)

[Share-Based Payment Arrangement, Option, Exercise Price Range \[Line Items\]](#)

[Number of common warrants](#) 802,113 802,113

[Warrant Exercise Price](#) \$ 2.80 \$ 2.80

[Expiration Date](#)

Sep. 15, 2026 Sep. 15, 2026

[Exercise Price Range Two \[Member\]](#)

[Share-Based Payment Arrangement, Option, Exercise Price Range \[Line Items\]](#)

Number of common warrants	100,000	100,000
Warrant Exercise Price	\$ 5.00	\$ 5.00
Expiration Date	May 23, 2027	May 23, 2027

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]	
Exercise price	\$ 2.35
2022 Plan [Member] Director [Member] Maximum [Member]	

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]	
Exercise price	\$ 8.11
2022 Plan [Member] Officer [Member]	

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]	
Common stock options grants	37,001
2022 Plan [Member] Officer [Member] Minimum [Member]	

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]	
Exercise price	\$ 4.00
2022 Plan [Member] Officer [Member] Maximum [Member]	

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]	
Exercise price	\$ 8.65
2022 Plan [Member] Employee [Member]	
Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]	
Common stock options grants	64,750
2022 Plan [Member] Employee [Member] Minimum [Member]	

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]	
Exercise price	\$ 8.11
2022 Plan [Member] Employee [Member] Maximum [Member]	

Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]	
Exercise price	\$ 8.65

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SCHEDULE OF BASIC AND DILUTIVE LOSS PER SHARE (Details) - USD (\$)	3 Months Ended		6 Months Ended		9 Months Ended		12 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2022	Mar. 31, 2023	Mar. 31, 2022
Loss per Common Share								
Net loss	\$ (6,119,000)	\$ (2,460,000)	\$ (8,486,000)	\$ (5,445,000)	\$ (6,398,000)	\$ (1,653,000)	\$ (4,638,000)	\$ 230,000
Weighted-average common shares outstanding- Basic	6,418,061	3,872,447	6,418,061	3,487,299	4,864,540	2,699,210	2,811,872	1,614,506
Weighted-average common shares outstanding - Diluted	6,418,061	3,872,447	6,418,061	3,487,299	4,864,540	2,699,210	2,811,872	1,623,397
Basic net loss per share	\$ (0.95)	\$ (0.64)	\$ (1.32)	\$ (1.56)	\$ (1.32)	\$ (0.61)	\$ (1.65)	\$ 0.14
Diluted net loss per share	\$ (0.95)	\$ (0.64)	\$ (1.32)	\$ (1.56)	\$ (1.32)	\$ (0.61)	\$ (1.65)	\$ 0.14

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COMPUTATION OF LOSS PER SHARE (Details Narrative) - shares	3 Months Ended		6 Months Ended		9 Months Ended		12 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2022	Mar. 31, 2023	Mar. 31, 2022
Share-Based Payment Arrangement, Option [Member]								
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]								
Potentially dilutive securities			108,511	108,343	108,511	108,343	113,761	53,675
Share-Based Payment Arrangement, Option [Member] Warrant [Member]								8,891
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]								
Potentially dilutive securities					902,113	902,113		
Common Stock Warrants [Member]								
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]								
Potentially dilutive securities							902,113	902,113
Pre Funded Warrants [Member]								
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]								
Potentially dilutive securities								561,111
Options and Warrants [Member]								
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]								
Potentially dilutive securities								56,000

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INCOME TAXES (Details Narrative) - USD (\$)	3 Months Ended		6 Months Ended		9 Months Ended		12 Months Ended		
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2022	Mar. 31, 2023	Mar. 31, 2022	
Effective Income Tax Rate Reconciliation [Line Items]									
Income Tax (benefit) provision		\$ (52,000)		\$ 1,502,000		\$ (472,000)	\$ 1,030,000	\$ 57,000	
Deferred tax asset valuation allowance					3,600,000		2,104,000		
Internal Revenue Service (IRS) [Member]									
Effective Income Tax Rate Reconciliation [Line Items]									
Operating loss carryforwards					150,000				
Domestic Tax Jurisdiction [Member]									
Effective Income Tax Rate Reconciliation [Line Items]									
Operating loss carryforwards					6,149,000		4,131,000		
State and Local Jurisdiction [Member]									
Effective Income Tax Rate Reconciliation [Line Items]									
Operating loss carryforwards					\$ 2,453,000		\$ 2,238,000		
~~XML 78 R62.htm IDEA: XBRL DOCUMENT~~									
SCHEDULE OF REVENUE BY PRODUCT LINE (Details) - USD (\$)		3 Months Ended		6 Months Ended	9 Months Ended	12 Months Ended			
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Mar. 31, 2023	Mar. 31, 2022		
Revenue from External Customer [Line Items]									
Total Net Sales	\$ 2,440,000	\$ 2,625,000	\$ 4,866,000	\$ 6,008,000	\$ 29,198,000	\$ 39,299,000	\$ 47,512,000		
Classic Karaoke Machines [Member]									
Revenue from External Customer [Line Items]									
Total Net Sales	1,257,000	1,463,000	2,308,000	2,729,000					
Licensed Products [Member]									
Revenue from External Customer [Line Items]									
Total Net Sales	107,000	8,000	198,000	(4,000)	549,000	95,000	1,645,000		
SMC Kids Toys [Member]									
Revenue from External Customer [Line Items]									
Total Net Sales	102,000	21,000	171,000	154,000					
Microphones and Accessories [Member]									
Revenue from External Customer [Line Items]									
Total Net Sales	865,000	957,000	1,818,000	2,737,000	3,283,000	7,802,000	4,185,000		
Music and Other Income [Member]									
Revenue from External Customer [Line Items]									
Total Net Sales	\$ 109,000	\$ 176,000	\$ 371,000	\$ 392,000					
Karaoke Machines [Member]									
Revenue from External Customer [Line Items]									
Total Net Sales					24,189,000	28,856,000	38,869,000		
Kids Youth Electronics [Member]									
Revenue from External Customer [Line Items]									
Total Net Sales					565,000	1,872,000	2,277,000		
Music Subscriptions [Member]									
Revenue from External Customer [Line Items]									
Total Net Sales					\$ 612,000	\$ 674,000	\$ 536,000		
~~XML 79 R63.htm IDEA: XBRL DOCUMENT~~									
SCHEDULE OF SALES BY GEOGRAPHICAL REGION (Details) - USD (\$)		3 Months Ended		6 Months Ended	9 Months Ended	12 Months Ended			
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Mar. 31, 2023	Mar. 31, 2022		
Revenues from External Customers and Long-Lived Assets [Line Items]									
Total Net Sales		\$ 2,440,000	\$ 2,625,000	\$ 4,866,000	\$ 6,008,000	\$ 29,198,000	\$ 39,299,000	\$ 47,512,000	
AUSTRALIA									
Revenues from External Customers and Long-Lived Assets [Line Items]									
Total Net Sales		124,000		124,000		205,000	670,000	679,000	
North America [Member]									
Revenues from External Customers and Long-Lived Assets [Line Items]									
Total Net Sales		\$ 2,316,000	\$ 2,625,000	\$ 4,742,000	\$ 6,008,000	\$ 28,763,000	\$ 38,298,000	\$ 46,396,000	
~~XML 80 R64.htm IDEA: XBRL DOCUMENT~~									
REVENUE DISAGGREGATION (Details Narrative) - USD (\$)		3 Months Ended		6 Months Ended	9 Months Ended	12 Months Ended			
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Mar. 31, 2023	Mar. 31, 2022		
Segment Reporting [Abstract]									
Co-op promotion incentives	\$ 240,000	\$ 91,000	\$ 349,000	\$ 264,000	\$ 2,600,000	\$ 2,300,000	\$ 2,000,000		
Reserve for sales returns	2,174,000		2,174,000		3,390,000	\$ 900,000			
Estimated costs of returns	\$ 619,000		\$ 619,000		\$ 1,919,000				
~~XML 81 R65.htm IDEA: XBRL DOCUMENT~~									
CONCENTRATIONS OF CREDIT RISK AND REVENUE (Details Narrative)		3 Months Ended		6 Months Ended	9 Months Ended	12 Months Ended			
	Dec. 31, 2023	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2022	Dec. 31, 2023	
Republic of China [Member]									
Concentration Risk [Line Items]									
Debt instrument, description									
Accounts Receivable [Member] 									
Customer Concentration Risk									
[Member] Three Customers									
[Member]									
Concentration Risk [Line Items]									
Concentration risk percentage			79.00%					79.00%	
Accounts Receivable [Member] 									
Customer Concentration Risk									
[Member] Four Customers [Member]									
Concentration Risk [Line Items]									
Concentration risk percentage	82.00%			82.00%				53.00%	
Accounts Receivable [Member] 									
Customer Concentration Risk									
[Member] 4 [Member] Semi Cab Inc									
[Member]									
Concentration Risk [Line Items]									
Concentration risk percentage							100.00%	100.00%	
Sales Revenue [Member] Customer									
Concentration Risk [Member] 									
Customers One [Member]									
Concentration Risk [Line Items]									

Concentration risk percentage	39.00%	87.00%	50.00%	86.00%				
Sales Revenue [Member] Customer								
Concentration Risk [Member]								
Customers Two [Member]								
Concentration Risk [Line Items]								
Concentration risk percentage	14.00%	86.00%	11.00%					
Sales Revenue [Member] Customer								
Concentration Risk [Member]								
Customers Three [Member]								
Concentration Risk [Line Items]								
Concentration risk percentage	13.00%		10.00%					
Sales Revenue [Member] Three								
Customers [Member] Customers								
concentration risk [Member]								
Concentration Risk [Line Items]								
Concentration risk percentage		81.00%			77.00%	69.00%	72.00%	
Sales Revenue [Member] Customers								
One [Member] Customers								
concentration risk [Member]								
Concentration Risk [Line Items]								
Concentration risk percentage		48.00%			46.00%	48.00%	37.00%	
Sales Revenue [Member] Customers								
Two [Member] Customers								
concentration risk [Member]								
Concentration Risk [Line Items]								
Concentration risk percentage		21.00%			22.00%	21.00%	18.00%	
Sales Revenue [Member] Customers								
Three [Member] Customers								
concentration risk [Member]								
Concentration Risk [Line Items]								
Concentration risk percentage		12.00%					17.00%	
Purchases [Member] Geographic								
Concentration Risk [Member]								
Republic of China [Member]								
Concentration Risk [Line Items]								
Concentration risk percentage		100.00%				100.00%	100.00%	
Revenue Benchmark [Member]								
Customer Concentration Risk								
[Member] 4 [Member] Semi Cab Inc								
[Member]								
Concentration Risk [Line Items]								
Concentration risk percentage						100.00%	100.00%	
XML-82-R66.htm-IDEA: XBRL DOCUMENT								
RELATED PARTY		3 Months Ended		6 Months Ended		9 Months Ended		12 Months Ended
TRANSACTIONS								
(Details Narrative) -	Nov. 20, 2023	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2022	Mar. 31, 2023
USD (\$)								Mar. 31, 2022
Related Party Transaction [Line Items]								
Revenue from related parties		\$ 2,440,000	\$ 2,625,000	\$ 4,866,000	\$ 6,008,000	\$ 29,198,000	\$ 39,299,000	\$ 47,512,000
Private Placement [Member]								
Related Party Transaction [Line Items]								
Number of stock sold, value	\$ 2,000,000							
Related Party [Member]								
Related Party Transaction [Line Items]								
Revenue from related parties	109,000	\$ 176,000	349,000	\$ 394,000				
Other receivables	187,000		187,000					
Advanced working capital	415,000		415,000					
Working capital			415,000					
Stingray [Member]								
Related Party Transaction [Line Items]								
Revenue from related parties						600,000	\$ 500,000	700,000
Other receivables	\$ 1,000		\$ 1,000		269,000		218,000	\$ 500,000
AultAlliance Inc [Member]								
Related Party Transaction [Line Items]								
Other receivables							21,000	
Ajesh Kapoor [Member] Semi Cab Inc [Member]								
Related Party Transaction [Line Items]								
Other receivables						\$ 712,000	\$ 385,000	
Principal amount								\$ 712,000
XML-83-R67.htm-IDEA: XBRL DOCUMENT								
SCHEDULE OF PRO				6 Months Ended				
FORMA FINANCIAL								
INFORMATION				Jun. 30, 2024	Jun. 30, 2023			
(Details) - USD (\$)								
Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract]								
Net revenue			\$ 6,209,000	\$ 9,530,000				
Operating loss from continuing operations			(9,350,000)	(6,142,000)				
Net loss			\$ (9,690,000)	\$ (7,085,000)				
XML-84-R68.htm-IDEA: XBRL DOCUMENT								
ASSET ACQUISITION						6 Months Ended	9 Months Ended	
(Details Narrative) -						Jul. 03, 2024	Jun. 30, 2023	Dec. 31, 2023
USD (\$)								Dec. 31, 2022
Increase (Decrease) in Operating Capital							\$ 265,000	\$ (5,504,000)
Legal Fees							\$ 215,000	\$ 538,000
Stock Issued During Period, Shares, Acquisitions							50,000	
Subsequent Event [Member] Semi Cab LLC [Member]								
Shares purchase					641,806			
Seller Consideration share					320,903			
Subsequent Event [Member] Semi Cab LLC [Member]								
Membership percentage					20.00%			
Asset Purchase Agreement [Member] Subsequent Event [Member]								
Shares purchase					641,806			
Purchase of assets value					\$ 738,000			
Employment Agreements [Member] Subsequent Event [Member] 2024 [Member] Ajesh Kapoor [Member]								
Salaries and wages					140,000			
Employment Agreements [Member] Subsequent Event [Member] 2024 [Member] Vivek Sehgal Kapoor [Member]								
Salaries and wages					105,000			
Employment Agreements [Member] Subsequent Event [Member] 2025 [Member] Ajesh Kapoor [Member]								
Salaries and wages					240,000			
Employment Agreements [Member] Subsequent Event [Member] 2025 [Member] Vivek Sehgal Kapoor [Member]								
Salaries and wages					210,000			
Employment Agreements [Member] Subsequent Event [Member] Subsequent Years [Member] Ajesh Kapoor [Member]								

Salaries and wages	300,000
Employment Agreements [Member] Subsequent Event [Member] 2026 [Member] Vivek Sehgal Kapoor [Member]	
Salaries and wages	240,000
Employment Agreements [Member] Subsequent Event [Member] 2027 [Member] Vivek Sehgal Kapoor [Member]	
Salaries and wages	270,000
Employment Agreements [Member] Subsequent Event [Member] 2028 [Member] Vivek Sehgal Kapoor [Member]	
Salaries and wages	\$ 300,000

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Events Subsequent to Filing of the June 30, 2024 10-Q (Details Narrative) - USD (\$)	Oct. 24, 2024	Sep. 25, 2024	Aug. 09, 2024	Jul. 01, 2024	3 Months Ended		6 Months Ended Jun. 30, 2024	9 Months Ended Jun. 30, 2023	12 Months Ended			Oct. 22, 2024	Oct. 17, 2024
					Jun. 30, 2024	Jun. 30, 2023			Dec. 31, 2023	Mar. 31, 2023	Mar. 31, 2022		
Subsequent Event [Line Items]													
Co-op promotion incentives					\$ 240,000	\$ 91,000	\$ 349,000		\$ 264,000	\$ 2,600,000	\$ 2,300,000	\$ 2,000,000	
Income Tax Examination, Likelihood of Unfavorable Settlement										greater than 50% likelihood			
Subsequent Event [Member]													
Subsequent Event [Line Items]													
Line of credit													\$ 2,000,000
Termination fee													\$ 40,000
Subsequent Event [Member] Consulting Agreements [Member]													
Subsequent Event [Line Items]													

Share issued	774,528
Subsequent Event [Member] Settlement Agreement [Member]	
Subsequent Event [Line Items]	

Debt instrument periodic payment	\$ 250,000
Subsequent Event [Member] Securities Purchase Agreement [Member]	
Subsequent Event [Line Items]	

Share issued	2,299,998	
Principal amount		\$ 2,352,941
Private placement	\$ 2,000,000	

Blue Yonder Inc [Member] Subsequent Event [Member]	
Subsequent Event [Line Items]	
[custom:MilestonePayment]	\$ 175,000

Blue Yonder Inc [Member] Subsequent Event [Member] Asset Purchase Agreemnet [Member]	
Subsequent Event [Line Items]	
Service contract description	

On March 28, 2020, SemiCab entered into a service contract and agreement with Blue Yonder, Inc. ("Blue Yonder") for certain IT subscription-based services. The original term of the agreement was for three years, at a price of \$100,000 per year, for a total of \$300,000. On June 21, 2023, Blue Yonder filed a lawsuit with the Maricopa County Superior Court in Arizona against SemiCab claiming damages in the amount of \$275,000. The court found in favor of Blue Yonder in the amount of \$509,119, subject to two separate milestone payments that would otherwise deem the entire outstanding balance satisfied if either milestone payment was made by SemiCab. The first milestone payment of \$175,000 was due on July 1, 2024 and was not made. The terms of the judgment provided that in the event this payment was made, the remaining settlement shall be deemed satisfied. The judgment further provided that if the July payment was not made, SemiCab shall owe a total of \$225,000 by October 1, 2024. In the event the October payment was made, the remaining settlement shall be deemed satisfied. If neither payments were made, Blue Yonder shall be entitled to execute the full \$509,119 beginning January 1, 2025.

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) - USD (\$)	3 Months Ended		6 Months Ended		9 Months Ended		12 Months Ended		
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2023	Mar. 31, 2023	Dec. 31, 2022	Mar. 31, 2022
Co-op promotion incentives	\$ 240,000	\$ 91,000	\$ 349,000	\$ 264,000	\$ 2,600,000		\$ 2,300,000		\$ 2,000,000
Reserve for sales return					3,400,000	\$ 3,400,000	900,000		
Return assets					1,900,000	1,900,000	600,000		
Shipping and handling expenses					600,000		500,000		\$ 900,000
Prepaid expense	\$ 67,000		\$ 67,000		136,000	136,000	\$ 351,000		
Semi Cab Inc [Member]									
Shipping and handling expenses						5,692,000		\$ 10,057,000	
Foreign financial institutions actual deposits					58,000	58,000		91,000	
Prepaid expense					\$ 5,000	5,000		8,000	
Research and development costs						\$ 842,000		\$ 640,000	

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SCHEDULE OF

PROPERTY AND EQUIPMENT (Details) - USD (\$)		Jun. 30, 2024 Dec. 31, 2023 Mar. 31, 2023															
Property, Plant and Equipment [Line Items]																	
Property and equipment, gross			\$ 2,739,000		\$ 3,019,000												
Less: Accumulated depreciation			2,335,000		2,386,000												
Property and equipment, net		\$ 305,000	404,000		633,000												
Computer and Office Equipment [Member]																	
Property, Plant and Equipment [Line Items]																	
Property and equipment, gross			\$ 404,000		497,000												
Computer and Office Equipment [Member] Minimum [Member]																	
Property, Plant and Equipment [Line Items]																	
Average useful life (in years)			5 years														
Computer and Office Equipment [Member] Maximum [Member]																	
Property, Plant and Equipment [Line Items]																	
Average useful life (in years)			7 years														
Furniture and Fixtures [Member]																	
Property, Plant and Equipment [Line Items]																	
Average useful life (in years)			7 years														
Property and equipment, gross			\$ 107,000		111,000												
Warehouse Equipment [Member]																	
Property, Plant and Equipment [Line Items]																	
Average useful life (in years)			7 years														
Property and equipment, gross					251,000												
Molds and tooling [Member]																	
Property, Plant and Equipment [Line Items]																	
Property and equipment, gross			\$ 2,228,000		\$ 2,160,000												
Molds and tooling [Member] Minimum [Member]																	
Property, Plant and Equipment [Line Items]																	
Average useful life (in years)			3 years														
Molds and tooling [Member] Maximum [Member]																	
Property, Plant and Equipment [Line Items]																	
Average useful life (in years)			5 years														
~~XML-88-R72.htm~~ ~~IDEA: XBRL DOCUMENT~~																	
SUMMARY OF STOCK OPTION ACTIVITY (Details) - Equity Option [Member] - \$ / shares		9 Months Ended Dec. 31, 2023		12 Months Ended Mar. 31, 2023 Mar. 31, 2022 Mar. 31, 2021													
Debt Securities, Held-to-Maturity, Allowance for Credit Loss [Line Items]																	
Number of Options, Balance at beginning of period			161,427	[1] 56,343	[1] 56,010												
Weighted Average Exercise Price, Balance at beginning of period			\$ 7.90	[1] \$ 9.90	[1] \$ 9.90												
Weighted Average contractual life			4 years 2 months 12 days	[1] 6 years 7 months 6 days	4 years 1 month 6 days 5 years 4 months 24 days												
Number of Options, Granted				107,752	3,667												
Weighted Average Exercise Price, Granted				\$ 6.83	\$ 7.80												
Number of Options, Exercised					(2,667)												
Weighted Average Exercise Price, Exercised					\$ 5.40												
Number of Options, Forfeited			(47,666)	(2,668)	(667)												
Weighted Average Exercise Price, Forfeited			\$ 7.48	\$ 5.63	\$ 3.60												
Number of Options, Balance at end of period			113,761	[1] 161,427	[1] 56,343												
Weighted Average Exercise Price, Balance at end of period			\$ 8.08	[1] \$ 7.90	[1] \$ 9.90												
Weighted Average contractual life		[1]		6 years 7 months 6 days	4 years 1 month 6 days												
Number of Options, exercisable at end of period			91,261	53,675	52,667												
Weighted Average Exercise Price, Options exercisable at end of period			\$ 8.06	\$ 9.90	\$ 9.90												
[1] Total number of options outstanding as of December 31, 2023, includes 23,343 options issued to six current and three former directors as compensation, 56,668 options issued to Company officers as compensation and 33,750 options issued to employees as part of an Employee Stock Incentive Plan.																	
~~XML-89-R73.htm~~ ~~IDEA: XBRL DOCUMENT~~																	
SCHEDULE OF EMPLOYEE STOCK OPTIONS OUTSTANDING (Details) (Parenthetical)		Dec. 31, 2023 shares															
Six Current And Three Former Directors [Member]		23,343															
Option issued		56,668															
Officer [Member]		33,750															
Option issued																	
Employees [Member]																	
Option issued																	
~~XML-90-R74.htm~~ ~~IDEA: XBRL DOCUMENT~~																	
SCHEDULE OF BASIC AND DILUTIVE SHARES (Details) - shares		3 Months Ended Jun. 30, 2024 Jun. 30, 2023		6 Months Ended Jun. 30, 2024 Jun. 30, 2023		9 Months Ended Dec. 31, 2023 Dec. 31, 2022		12 Months Ended Mar. 31, 2023 Mar. 31, 2022									
Property, Plant and Equipment [Abstract]																	
Basic weighted average common shares outstanding		6,418,061	3,872,447	6,418,061	3,487,299	4,864,540	2,699,210	2,811,872	1,614,506								
Effect of dilutive stock options									8,891								
Diluted weighted average of common shares outstanding		6,418,061	3,872,447	6,418,061	3,487,299	4,864,540	2,699,210	2,811,872	1,623,397								
~~XML-91-R75.htm~~ ~~IDEA: XBRL DOCUMENT~~																	
PROPERTY AND EQUIPMENT (Details Narrative) - USD (\$)		6 Months Ended Jun. 30, 2024 Jun. 30, 2023		9 Months Ended Dec. 31, 2023 Dec. 31, 2023		12 Months Ended Mar. 31, 2023 Dec. 31, 2022		Mar. 31, 2022									
Depreciation		\$ 105,000	\$ 238,000	\$ 287,000	\$ 228,000	\$ 246,000											
Semi Cab Inc [Member]																	
Depreciation						\$ 1,000	\$ 2,000										
~~XML-92-R76.htm~~ ~~IDEA: XBRL DOCUMENT~~																	
PUBLIC OFFERING AND NASDAQ UPLISTING (Details Narrative)				6 Months Ended May 23, 2022 USD (\$) \$ / shares shares		9 Months Ended Jun. 30, 2024 USD (\$) \$ / shares shares		12 Months Ended Jun. 30, 2023 USD (\$) \$ / shares shares		Dec. 31, 2023 USD (\$) \$ / shares shares		Mar. 31, 2023 USD (\$) \$ / shares		Mar. 31, 2022 USD (\$) \$ / shares		Jul. 06, 2021	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]																	
Common stock, par value \$ / shares						\$ 0.01		\$ 0.01	\$ 0.01								
Gross proceeds							\$ 1,640,000	\$ 3,529,000	\$ 3,393,000	\$ 9,001,000							
Underwriter warrants to purchase shares							902,113		902,113								
Warrant term															2 years 6		

[Underwriting Agreement \[Member\]](#)

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

Sale of stock, number of shares issued in transaction shares	1,000,000
Common stock, par value \$ / shares	\$ 0.01
Gross proceeds	\$ 4,000,000
Underwriting discounts and commissions and other estimated offering expenses	\$ 600,000
Sale of stock, price per share \$ / shares	\$ 4.00
Net proceeds	\$ 3,400,000
Underwriter warrants to purchase shares	100,000
Sale of stock, percentage	10.00%
Exercise price per share \$ / shares	\$ 5.00
Warrant term	5 years
Fair value adjustment of warrants	\$ 244,000

[Underwriting Agreement \[Member\] | Measurement Input, Exercise Price \[Member\]](#)

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

[Warrant measurement input](#) 2.90

[Underwriting Agreement \[Member\] | Measurement Input, Expected Term \[Member\]](#)

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

[Warrant term](#) 3 years

[Underwriting Agreement \[Member\] | Measurement Input, Price Volatility \[Member\]](#)

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

[Warrant measurement input](#) 176

[Underwriting Agreement \[Member\] | Measurement Input, Expected Dividend Rate \[Member\]](#)

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

[Warrant measurement input](#) 0

[Underwriting Agreement \[Member\] | Measurement Input, Risk Free Interest Rate \[Member\]](#)

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

[Warrant measurement input](#) 2.63

[XML 93-R77.htm-IDEA: XBRL DOCUMENT](#)

ATM OFFERING (Details Narrative) - ATM Offering [Member] - USD (\$)	Jun. 26, 2024	Feb. 15, 2023	Dec. 31, 2023	Mar. 31, 2023

[Subsidiary, Sale of Stock \[Line Items\]](#)

Number of stock sold, value	\$ 1,100,000	\$ 1,800,000		
Proceeds from sale of equity			\$ 1,654,000	\$ 36,000

[XML 94-R78.htm-IDEA: XBRL DOCUMENT](#)

PRIVATE PLACEMENT (Details Narrative) - Private Placement [Member]	Nov. 20, 2023 USD (\$) \$ / shares shares

[Subsidiary, Sale of Stock \[Line Items\]](#)

Number of stock sold, value	\$ 2,000,000
Common stock share per share \$ / shares	\$ 0.91
Number of shares sold shares	2,198,000
Proceeds from sale of equity	\$ 1,900,000
Transaction fees	\$ 100,000

[XML 95-R79.htm-IDEA: XBRL DOCUMENT](#)

AUGUST 2021 STOCK REDEMPTION (Details Narrative) - Redemption Agreement [Member] - Concepts and Treasure Green [Member] - USD (\$)	Aug. 10, 2021	Aug. 05, 2021

[Collaborative Arrangement and Arrangement Other than Collaborative \[Line Items\]](#)

Shares redeemed	654,105
Conversion of stock, amount issued	\$ 7,200,000

[XML 96-R80.htm-IDEA: XBRL DOCUMENT](#)

SCHEDULE OF LOSS BEFORE INCOME TAXES (Details) - USD (\$)	3 Months Ended	6 Months Ended	9 Months Ended	12 Months Ended
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023
	Dec. 31, 2023	Dec. 31, 2022	Mar. 31, 2023	Mar. 31, 2022

[August 2021 Private Placement](#)

United States			\$ (6,173,000)	\$ (3,526,000)	\$ (261,000)
Foreign			(225,000)	(82,000)	548,000
Loss before income taxes	\$ (6,171,000)	\$ (2,460,000)	\$ (8,486,000)	\$ (3,943,000)	\$ (6,398,000)
				\$ (2,125,000)	\$ (3,608,000)
					\$ 287,000

[XML 97-R81.htm-IDEA: XBRL DOCUMENT](#)

SCHEDULE OF PROVISION FOR INCOME TAXES (Details) - USD (\$)	3 Months Ended	6 Months Ended	9 Months Ended	12 Months Ended
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023
	Dec. 31, 2023	Dec. 31, 2022	Mar. 31, 2023	Mar. 31, 2022

[August 2021 Private Placement](#)

Federal			\$ 109,000	\$ 63,000
State				
Other			(5,000)	
Hong Kong			34,000	
Total current Federal and State			138,000	63,000
Federal			686,000	(60,000)
State			206,000	54,000
Total Deferred Federal and State			892,000	(6,000)
Total income tax provision	\$ (52,000)		\$ 1,502,000	\$ (472,000)
				\$ 1,030,000
				\$ 57,000

[XML 98-R82.htm-IDEA: XBRL DOCUMENT](#)

SCHEDULE OF DEFERRED TAX ASSETS AND LIABILITIES (Details) - USD (\$)	Dec. 31, 2023	Mar. 31, 2023

[August 2021 Private Placement](#)

NOL Federal Carryforward	\$ 1,291,000	\$ 868,000
State NOL Carryforward	470,000	341,000
Inventory differences to inventory valuation	1,173,000	623,000
Stock option compensation expense	159,000	184,000

Right of use liability	1,022,000	118,000
Business interest limitation	151,000	138,000
Allowance for doubtful accounts	45,000	43,000
Reserve for estimated returns	384,000	89,000
Accrued vacation	7,000	14,000
Total	4,702,000	2,418,000
Less: valuation allowance	(3,600,000)	(2,104,000)
Net deferred tax asset	1,102,000	314,000
Depreciable and amortizable assets	(67,000)	(134,000)
ROU Asset	(1,000,000)	(111,000)
Prepaid expenses	(35,000)	(69,000)
Net deferred tax liability	(1,102,000)	(314,000)
Total		

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SCHEDULE OF TAX	3 Months Ended		6 Months Ended		9 Months Ended		12 Months Ended	
PROVISION (Details)	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2022	Mar. 31, 2023	Mar. 31, 2022
- USD (\$)								

[August 2021 Private Placement](#)

Statutory federal tax rate					\$ (1,344,000)		\$ (758,000)	\$ 60,000
Stater tax rate					(326,000)		(174,000)	14,000
Permanent differences					15,000		13,000	10,000
Permanent difference in ERC income							(99,000)	
Tax rate differential on foreign earnings					59,000		21,000	(84,000)
Expiration of net operating loss carryforward					89,000			
Change in valuation allowance					1,495,000		2,026,000	55,000
Other					12,000		1,000	2,000
Total income tax provision	\$ (52,000)			\$ 1,502,000		\$ (472,000)	\$ 1,030,000	\$ 57,000

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SCHEDULE OF REVENUE BY GEOGRAPHICAL REGION (Details) - USD (\$)	3 Months Ended		6 Months Ended		9 Months Ended		12 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Mar. 31, 2023	Mar. 31, 2022	

Net sales	\$ 2,440,000	\$ 2,625,000	\$ 4,866,000	\$ 6,008,000	\$ 29,198,000	\$ 39,299,000	\$ 47,512,000	
North America [Member]								
Net sales	2,316,000	2,625,000	4,742,000	6,008,000	28,763,000	38,298,000	46,396,000	
AUSTRALIA								
Net sales	\$ 124,000		\$ 124,000		205,000	670,000	679,000	
Europe and United Kingdom [Member]								
Net sales					226,000	331,000	359,000	
Others [Member]								
Net sales					\$ 4,000		\$ 78,000	

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AUGUST 2021 PRIVATE PLACEMENT (Details Narrative) - USD (\$)	Aug. 10, 2021	Jul. 06, 2021	6 Months Ended Jun. 30, 2023	9 Months Ended Dec. 31, 2023	12 Months Ended Mar. 31, 2023	Mar. 31, 2022	Jun. 30, 2024	Aug. 05, 2021
Common stock, shares, issued								
Issuance of warrant shares						6,418,061		
Proceeds from warrant exercises						902,113		
Derivative, Description of Terms							\$ 168,000	
								(representing 7% of the gross proceeds raised in the Private Placement excluding proceeds raised from the strategic investor, plus 3.5% of the aggregate gross proceeds raised from the strategic investor),
Aggregate number of shares								5.00%
Share Price								\$ 10.50
Equity, Fair Value Disclosure								\$ 400,000
Common stock price								\$ 9.90
Warrants and Rights Outstanding, Term								2 years 6 months
Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate								168.00%
Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Dividend Rate							0.00%	0.00%
Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate								2.65%
Legal fees						\$ 215,000		
AGP Warrants [Member]								
Issuance of warrant shares								
Private Placement [Member]								
Issuance of warrant shares								561,111
Exercise price of warrants								\$ 10.50
Cash payment for private placement						\$ 100,000		
Legal fees						\$ 400,000		
Stock issued for restricted shares						1,905		
Stock issued for restricted shares, value						\$ 200,000		
Payment of stock issuance expenses						\$ 800,000		
Pre Funded Warrants [Member]								
Exercise price of warrants								\$ 0.01
Class of warrant or right, number of securities called by each warrant or right								561,111
Purchase Agreement [Member]								
Common stock, shares, issued								550,000
Issuance of warrant shares								550,000
Exercise price of warrants								\$ 10.50
Redemption Agreement [Member] Concepts and Treasure Green [Member]								
Proceeds from warrant exercises	\$ 9,800,000							
Conversion of stock, amount issued	\$ 7,200,000							

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DAMAGED GOODS INCIDENT	9 Months Ended	12 Months Ended

Insurance [Abstract]

Settlement of accounts payable\$ 48,000\$ 339,000

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SCHEDULE OF CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (Details) - USD (\$)	3 Months Ended		6 Months Ended		9 Months Ended		12 Months Ended		
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2022	Mar. 31, 2023	Mar. 31, 2022	

Supplemental Information Condensed Financial Information

Net Sales	\$ 2,440,000	\$ 2,625,000	\$ 4,866,000	\$ 6,008,000	\$ 29,198,000	\$ 35,916,000	\$ 39,299,000	\$ 47,512,000	
Cost of Goods Sold	2,116,000	2,096,000	4,040,000	4,659,000	23,008,000	27,481,000	30,090,000	36,697,000	
Gross Profit (Loss)	324,000	529,000	826,000	1,349,000	6,190,000	8,435,000	9,209,000	10,815,000	
Operating Expenses	6,478,000	2,960,000	9,267,000	5,927,000	12,333,000	9,986,000	12,907,000	10,746,000	
Loss from Operations	(6,154,000)	(2,431,000)	(8,441,000)	(4,578,000)	(6,143,000)	(1,551,000)	(3,698,000)	69,000	
Other (Expenses) Income	(17,000)	(29,000)	(45,000)	635,000	(255,000)	(574,000)	90,000	218,000	
Loss Before Income Tax Benefit (Provision)	(6,171,000)	(2,460,000)	(8,486,000)	(3,943,000)	(6,398,000)	(2,125,000)	(3,608,000)	287,000	
Income Tax Benefit (Loss)	52,000			(1,502,000)		472,000	(1,030,000)	(57,000)	
Net Loss	\$ (6,119,000)	\$ (2,460,000)	\$ (8,486,000)	\$ (5,445,000)	\$ (6,398,000)	\$ (1,653,000)	\$ (4,638,000)	\$ 230,000	

Loss per Common Share

Basic	\$ (0.95)	\$ (0.64)	\$ (1.32)	\$ (1.56)	\$ (1.32)	\$ (0.61)	\$ (1.65)	\$ 0.14	
Diluted	\$ (0.95)	\$ (0.64)	\$ (1.32)	\$ (1.56)	\$ (1.32)	\$ (0.61)	\$ (1.65)	\$ 0.14	

Weighted Average Common and Common Equivalent Shares:

Basic	6,418,061	3,872,447	6,418,061	3,487,299	4,864,540	2,699,210	2,811,872	1,614,506	
Diluted	6,418,061	3,872,447	6,418,061	3,487,299	4,864,540	2,699,210	2,811,872	1,623,397	

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SCHEDULE OF CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Details) - USD (\$)	3 Months Ended		6 Months Ended		9 Months Ended		12 Months Ended		
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2022	Dec. 31, 2023	Mar. 31, 2023	Mar. 31, 2022

Cash flows from operating activities

Net loss	\$ (6,119,000)	\$ (2,460,000)	\$ (8,486,000)	\$ (5,445,000)	\$ (6,398,000)	\$ (1,653,000)		\$ (4,638,000)	\$ 230,000

Adjustments to reconcile net loss to net cash used in operating activities:

Changes in operating assets and liabilities:				(265,000)	5,504,000	(538,000)			
Net cash provided by (used in) operating activities			(5,410,000)	(614,000)	411,000	(2,264,000)		(330,000)	(2,012,000)

Cash flows from investing activities

Net cash used in investing activities			(6,000)	(137,000)	(14,000)	(149,000)		(244,000)	(118,000)

Cash flows from financing activities

Net cash provided by financing activities			(42,000)	(154,000)	3,411,000	2,917,000		1,178,000	4,024,000
Net change in cash			(5,458,000)	(905,000)	3,808,000	504,000		604,000	1,894,000

Cash at beginning of year		2,895,000	6,703,000	2,795,000	2,895,000	2,291,000	\$ 2,795,000	2,291,000	397,000

Cash at end of period	\$ 1,245,000	\$ 1,890,000	\$ 1,245,000	\$ 1,890,000	\$ 6,703,000	\$ 2,795,000	\$ 6,703,000	\$ 2,895,000	\$ 2,291,000

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SCHEDULE OF CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS? EQUITY (Details) - USD (\$)	3 Months Ended			6 Months Ended		9 Months Ended		12 Months Ended		
	Jun. 30, 2024	Mar. 31, 2024	Jun. 30, 2023	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2022	Dec. 31, 2023	Mar. 31, 2023	Mar. 31, 2022

Balance	\$ 5,230,000	\$ 7,578,000	\$ 10,331,000	\$ 7,578,000	\$ 13,198,000	\$ 10,331,000	\$ 10,036,000	\$ 13,198,000	\$ 10,036,000	\$ 7,910,000

Net loss	(6,119,000)		(2,460,000)	(8,486,000)	(5,445,000)	(6,398,000)	(1,653,000)		(4,638,000)	230,000

Issuance of common stock and warrants, net of stock offering costs			1,604,000		1,640,000	3,529,000	4,508,000		4,030,000	4,950,000

Stock based compensation				36,000	138,000	110,000	307,000		382,000	44,000

Other			6,000		(1,000)	6,000				

Balance	(872,000)	5,230,000	9,544,000	(872,000)	9,544,000	7,578,000	13,198,000	7,578,000	10,331,000	10,036,000

Common Stock [Member]										

Balance	\$ 64,000	\$ 64,000	\$ 32,000	\$ 64,000	\$ 31,000	\$ 32,000	\$ 12,000	\$ 31,000	\$ 12,000	\$ 13,000

Balance, shares	6,418,061	6,418,061	3,167,488	6,418,061	3,148,219	3,167,488	1,221,209	3,148,219	1,221,209	1,301,358

Net loss										

Issuance of common stock and warrants, net of stock offering costs			\$ 11,000		\$ 11,000	\$ 32,000	\$ 19,000		\$ 10,000	\$ 6,000

Issuance of common stock and warrants, net of stock offering costs, shares			1,052,771		1,057,810	3,250,573	1,909,519		1,014,230	550,000

Stock based compensation										

Stock based compensation ,shares										

Other							15,803		15,803	2,242

Other, shares										

Balance	\$ 64,000	\$ 64,000	\$ 42,000	\$ 64,000	\$ 42,000	\$ 64,000	\$ 31,000	\$ 64,000	\$ 32,000	\$ 12,000

Balance, shares	6,418,061	6,418,061	4,220,259	6,418,061	4,220,259	6,418,061	3,148,219	6,418,061	3,167,488	1,221,209

Additional Paid-in Capital [Member]										

Balance	\$ 33,448,000	\$ 33,429,000	\$ 29,822,000	\$ 33,429,000	\$ 29,698,000	\$ 29,822,000	\$ 24,903,000	\$ 29,698,000	\$ 24,903,000	\$ 20,151,000

Net loss										

Issuance of common stock and warrants, net of stock offering costs			1,593,000		1,629,000	3,497,000	4,489,000		4,026,000	4,944,000

Stock based compensation						110,000	307,000			

Other			1,000				(1,000)			

Balance	33,465,000	33,448,000	31,479,000	33,465,000	31,479,000	33,429,000	29,698,000	33,429,000	29,822,000	24,903,000

Receivables from Stockholder [Member]										

Balance			(6,000)			(6,000)				

Net loss										

Issuance of common stock and warrants, net of stock offering costs									(6,000)	

Stock based compensation										

Other						6,000				

Balance									(6,000)	

Retained Earnings [Member]										

Balance	(28,282,000)	(25,915,000)	(19,517,000)	(25,915,000)	(16,531,000)	(19,517,000)	(14,879,000)	(16,531,000)	(14,879,000)	(12,254,000)

Net loss	(6,119,000)		(2,460,000)	(8,486,000)	(5,445,000)	(6,398,000)	(1,653,000)		(4,638,000)	230,000

Issuance of common stock and warrants, net of stock offering costs										

Stock based compensation										

Other					(1,000)		1,000			

Balance	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	(34,401,000)	(28,282,000)	(21,977,000)	(34,401,000)	(21,977,000)	(25,915,000)	(16,531,000)	(25,915,000)	(19,517,000)	(14,879,000)

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SCHEDULE OF
ESTIMATED USEFUL
LIVES (Details) - Dec. 31, 2023
Semi Cab Inc
[Member]

Minimum [Member]
Property plant and equipment useful life 3 years
Maximum [Member]
Property plant and equipment useful life 5 years

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ACCOUNTS	6 Months Ended		9 Months Ended		12 Months Ended	
RECEIVABLE (Details Narrative) - USD (\$)	Jun. 30, 2024	Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2023	Mar. 31, 2023	Dec. 31, 2022
Allowance for doubtful accounts	\$ 14,000	\$ 7,000	\$ 8,000		\$ 43,000	\$ (16,000)
Semi Cab Inc [Member]						
Accounts receivable, net			\$ 494,000	\$ 494,000		\$ 677,000
Allowance for doubtful accounts				\$ 0		\$ 0

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ACCOUNTS PAYABLE AND ACCRUED EXPENSES (Details Narrative) - USD (\$)	Jun. 30, 2024	Dec. 31, 2023	Mar. 31, 2023	Dec. 31, 2022
Vendors expenses payable	\$ 3,676,000	\$ 7,616,000	\$ 1,769,000	
Accrued expenses	\$ 1,842,000	2,614,000	\$ 2,266,000	
Semi Cab Inc [Member]				
Vendors expenses payable		668,000	\$ 810,000	
Accrued expenses		\$ 149,000	\$ 151,000	

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SCHEDULE OF
SPECIFIC TERMS
(Details) - Six
Shareholder Loan Agreements May 17, 2023 May 08, 2023 May 05, 2023 Apr. 17, 2023 Aug. 27, 2021 Jul. 10, 2021
[Member] - Semi Cab Inc [Member] - USD (\$)

Ajesh Kapoor [Member]				
Date	May 17, 2023	May 05, 2023	Aug. 27, 2021	Jul. 10, 2021
Maturity	May 16, 2024	May 04, 2024	Aug. 26, 2026	Jul. 10, 2026
Principal	\$ 165,000.00	\$ 50,000.00	\$ 235,000.00	\$ 150,000.00
Rate	10.00%	10.00%	9.00%	9.00%
Accrued Interest	\$ 14,465.75	\$ 4,547.95	\$ 54,932.05	\$ 36,838.36
Current Balance	\$ 179,465.75	\$ 54,547.95	\$ 289,932.05	\$ 186,838.36

Vivek Sehgal [Member]			
Date		Apr. 17, 2023	
Maturity		Oct. 16, 2023	
Principal		\$ 50,000.00	
Rate		10.00%	
Accrued Interest		\$ 4,794.52	
Current Balance		\$ 54,794.52	

Jagan Reddy [Member]		
Date	May 08, 2023	
Maturity	May 07, 2024	
Principal	\$ 50,000.00	
Rate	10.00%	
Accrued Interest	\$ 4,506.85	
Current Balance	\$ 54,506.85	

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NOTES PAYABLE AND FINANING ARRANGEMENTS (Details Narrative) - Semi Cab Inc [Member] - USD (\$)	May 18, 2024	May 08, 2024	Mar. 22, 2024	May 18, 2023
Maturity date, description				12-month maturity date
Repayment, debt			\$ 453,600	
Initial amount, borrowed			315,000	
Net proceeds			\$ 300,000	
Effective, interest rate			18.00%	
Subsequent Event [Member]				
Repayment, debt		\$ 311,750		
Initial amount, borrowed		215,000		
Net proceeds		\$ 204,250		
Effective, interest rate		18.00%		
Equal installments for 13 months [Member]				
Repayment, debt				\$ 91,667.67
Interest rate				17.97%
12 Installments [Member] Settlement Agreement [Member] Subsequent Event [Member]				
Repayment, debt	\$ 946,666.60			
First Payment [Member] Settlement Agreement [Member] Subsequent Event [Member] Due and paid on May 20, 2024 [Member]				
Repayment, debt	25,000			
Second Payment [Member] Settlement Agreement [Member] Subsequent Event [Member] Due on June 3, 2024 [Member]				
Repayment, debt	75,000			
Ten Monthly Payments [Member] Settlement Agreement [Member] Subsequent Event [Member] Due on July 1, 2024 [Member]				
Repayment, debt	\$ 84,666.66			
Weekly Payments For Weeks [Member]				
Repayment, debt		\$ 16,200		
Weekly Payments [Member] Subsequent Event [Member]				
Repayment, debt		\$ 11,133		

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DUE FROM FACTOR (Details Narrative) - USD (\$)	May 28, 2024	3 Months Ended Mar. 31, 2024	6 Months Ended Jun. 30, 2023	Dec. 31, 2023	Dec. 31, 2022
Legal and administrative expenses			\$ 215,000		
Semi Cab Inc [Member]					

[Accounts receivable](#)

\$ 494,000

\$ 677,000

[Accounts receivable rate, description](#)

Factor remits 35% of the foreign and 75% of the domestic accounts receivable balance

[Legal and administrative expenses](#)

\$ 93,000

[Minimum \[Member\] | Semi Cab Inc \[Member\]](#)

[Accounts receivable](#)

\$ 150,000

[Advance fee, rate](#)

2.75%

[Maximum \[Member\] | Semi Cab Inc \[Member\]](#)

[Advance fee, rate](#)

15.00%

~~[XML 112 R96.htm IDEA: XBRL DOCUMENT](#)~~

SCHEDULE OF		12 Months Ended		
STOCK OPTION				
ISSUED DURING THE				
YEAR DECEMBER 31,				
2020, 2021 AND 2022				
(Details) - Equity		Dec. 31, 2022	Dec. 31, 2021	Dec. 31, 2020
Option [Member] -				
Semi Cab Inc				
[Member] - \$ / shares				
Granted Shares	11,712,000			
Outstanding Awards	11,597,000			
Sudhir Narasimhamurthy [Member]				
Granted Shares	25,000	50,000	180,000	
Outstanding Awards	25,000	50,000	180,000	
Granted Date	May 02, 2022	Aug. 12, 2021	Sep. 29, 2020	
Exercise price	\$ 0.05	\$ 0.06	\$ 0.06	
Vesting Date	May 02, 2022	Sep. 01, 2021	Sep. 29, 2020	
Vested Outstanding	12,500	33,333	180,000	
Unvested	12,500	16,667	0	
Date Fully Vested	May 02, 2026	Sep. 01, 2025	Sep. 29, 2023	
Board Approval Date	May 02, 2022	Aug. 12, 2021	Sep. 28, 2020	
Expiration Date	May 01, 2032	Aug. 11, 2031	Sep. 28, 2030	
Kadandale Srinivas Sudheer [Member]				
Granted Shares	50,000	100,000	600,000	
Outstanding Awards	50,000	100,000	600,000	
Granted Date	May 02, 2022	Aug. 12, 2021	Sep. 29, 2020	
Vesting Date	May 02, 2022	Sep. 01, 2021	Sep. 29, 2020	
Vested Outstanding	25,000	66,666	600,000	
Unvested	25,000	33,334	0	
Date Fully Vested	May 02, 2026	Sep. 01, 2025	Sep. 29, 2023	
Board Approval Date	May 02, 2022	Aug. 12, 2021	Sep. 28, 2020	
Expiration Date	May 01, 2032	Aug. 11, 2031	Sep. 28, 2030	
Vivek Sehgal [Member]				
Granted Shares	100,000	200,000	4,000,000	
Outstanding Awards	100,000	200,000	4,000,000	
Granted Date	May 02, 2022	Aug. 12, 2021	Sep. 29, 2020	
Exercise price	\$ 0.05	\$ 0.06	\$ 0.06	
Vested Outstanding	50,000	133,333	4,000,000	
Unvested	50,000	66,667	0	
Date Fully Vested	May 02, 2026	Sep. 01, 2025	Sep. 29, 2023	
Board Approval Date	May 02, 2022	Aug. 12, 2021	Sep. 28, 2020	
Expiration Date	May 01, 2032	Aug. 11, 2031	Sep. 28, 2030	
Rajiv Saxena [Member]				
Granted Shares			100,000	
Outstanding Awards			100,000	
Granted Date			Sep. 29, 2020	
Exercise price			\$ 0.06	
Vesting Date			Sep. 29, 2020	
Vested Outstanding			100,000	
Unvested			0	
Date Fully Vested			Sep. 29, 2023	
Board Approval Date			Sep. 28, 2020	
Expiration Date			Sep. 28, 2030	
Harsha Bhat [Member]				
Granted Shares	25,000	50,000	180,000	
Outstanding Awards	25,000	50,000	180,000	
Granted Date	May 02, 2022	Aug. 12, 2021	Sep. 29, 2020	
Exercise price	\$ 0.05	\$ 0.06	\$ 0.06	
Vesting Date	May 02, 2022	Sep. 01, 2021	Sep. 29, 2020	
Vested Outstanding	12,500	33,333	180,000	
Unvested	12,500	16,667	0	
Date Fully Vested	May 02, 2026	Sep. 01, 2025	Sep. 29, 2023	
Board Approval Date	May 02, 2022	Aug. 12, 2021	Sep. 28, 2020	
Expiration Date	May 01, 2032	Aug. 11, 2031	Sep. 28, 2030	
Jagan Reddy [Member]				
Granted Shares	100,000	200,000	4,000,000	
Outstanding Awards	100,000	200,000	4,000,000	
Granted Date	May 02, 2022	Aug. 12, 2021	Sep. 29, 2020	
Exercise price	\$ 0.05	\$ 0.06	\$ 0.06	
Vesting Date	May 02, 2022	Sep. 01, 2021	Sep. 29, 2020	
Vested Outstanding	50,000	133,333	4,000,000	
Unvested	50,000	66,667	0	
Date Fully Vested	May 02, 2026	Sep. 01, 2025	Sep. 29, 2023	
Board Approval Date	May 02, 2022	Aug. 12, 2021	Sep. 28, 2020	
Expiration Date	May 01, 2032	Aug. 11, 2031	Sep. 28, 2030	
Siddayya S Ganjal [Member]				
Granted Shares	25,000	50,000	180,000	
Outstanding Awards	25,000	50,000	180,000	
Granted Date	May 02, 2022	Aug. 12, 2021	Sep. 29, 2020	
Exercise price	\$ 0.05	\$ 0.06	\$ 0.06	
Vesting Date	May 02, 2022	Sep. 01, 2021	Sep. 29, 2020	
Vested Outstanding	12,500	33,333	180,000	
Unvested	12,500	16,667	0	
Date Fully Vested	May 02, 2026	Sep. 01, 2025	Sep. 29, 2023	
Board Approval Date	May 02, 2022	Aug. 12, 2021	Sep. 28, 2020	
Expiration Date	May 01, 2032	Aug. 11, 2031	Sep. 28, 2030	
Sunil Arora [Member]				
Granted Shares			90,000	

Outstanding Awards			0
Granted Date			Sep. 29, 2020
Exercise price			\$ 0.06
Vesting Date			Sep. 29, 2020
Vested Outstanding			0
Unvested			0
Date Fully Vested			Sep. 29, 2023
Board Approval Date			Sep. 28, 2020
Expiration Date			Sep. 28, 2030
Rajiv Virmani [Member]			
Granted Shares			500,000
Outstanding Awards			500,000
Granted Date			Sep. 29, 2020
Exercise price			\$ 0.06
Vesting Date			Sep. 29, 2020
Vested Outstanding			500,000
Unvested			0
Date Fully Vested			Sep. 29, 2023
Board Approval Date			Sep. 28, 2020
Expiration Date			Sep. 28, 2030
Sudhindra Shenoy [Member]			
Granted Shares	25,000	50,000	180,000
Outstanding Awards	25,000	50,000	180,000
Granted Date	May 02, 2022	Aug. 12, 2021	Sep. 29, 2020
Vesting Date	May 02, 2022	Sep. 01, 2021	Sep. 29, 2020
Vested Outstanding	12,500	33,333	180,000
Unvested	12,500	16,667	0
Date Fully Vested	May 02, 2026	Sep. 01, 2025	Sep. 29, 2023
Board Approval Date	May 02, 2022	Aug. 12, 2021	Sep. 28, 2020
Expiration Date	May 01, 2032	Aug. 11, 2031	Sep. 28, 2030
Antony Sunil [Member]			
Granted Shares	25,000	50,000	90,000
Outstanding Awards	25,000	50,000	90,000
Granted Date	May 02, 2022	Aug. 12, 2021	Sep. 29, 2020
Exercise price	\$ 0.05	\$ 0.06	\$ 0.06
Vesting Date	May 02, 2022	Sep. 01, 2021	Sep. 29, 2020
Vested Outstanding	12,500	33,333	90,000
Unvested	12,500	16,667	0
Date Fully Vested	May 02, 2026	Sep. 01, 2025	Sep. 29, 2023
Board Approval Date	May 02, 2022	Aug. 12, 2021	Sep. 28, 2020
Expiration Date	May 01, 2032	Aug. 11, 2031	Sep. 28, 2030
Tuleeka Nandy [Member]			
Granted Shares	15,000	15,000	
Outstanding Awards	15,000	0	
Granted Date	May 02, 2022	Aug. 12, 2021	
Exercise price	\$ 0.05	\$ 0.06	
Vesting Date	May 02, 2022	Sep. 01, 2021	
Vested Outstanding	7,500	0	
Unvested	7,500	0	
Date Fully Vested	May 02, 2026	Sep. 01, 2025	
Board Approval Date	May 02, 2022	Aug. 12, 2021	
Expiration Date	May 01, 2032	Aug. 11, 2031	
Robel Atnafu [Member]			
Granted Shares		5,000	
Outstanding Awards		0	
Granted Date		Aug. 12, 2021	
Exercise price		\$ 0.06	
Vesting Date		Sep. 01, 2021	
Vested Outstanding		0	
Unvested		0	
Date Fully Vested		Sep. 01, 2025	
Board Approval Date		Aug. 12, 2021	
Expiration Date		Aug. 11, 2031	
Guy Primus [Member]			
Granted Shares		360,000	
Outstanding Awards		360,000	
Granted Date		Aug. 12, 2021	
Exercise price		\$ 0.06	
Vesting Date		Sep. 01, 2021	
Vested Outstanding		240,000	
Unvested		120,000	
Date Fully Vested		Sep. 01, 2025	
Board Approval Date		Aug. 12, 2021	
Expiration Date		Aug. 11, 2031	
Samartha Gowda [Member]			
Granted Shares	15,000		
Outstanding Awards	15,000		
Granted Date	May 02, 2022		
Exercise price	\$ 0.05		
Vesting Date	May 02, 2022		
Vested Outstanding	7,500		
Unvested	7,500		
Date Fully Vested	May 02, 2026		
Board Approval Date	May 02, 2022		
Expiration Date	May 01, 2032		
Alexandra Aiello [Member]			
Granted Shares	2,500		
Outstanding Awards	2,500		
Granted Date	May 02, 2022		
Exercise price	\$ 0.05		
Vesting Date	May 02, 2022		
Vested Outstanding	1,250		
Unvested	1,250		
Date Fully Vested	May 02, 2026		
Board Approval Date	May 02, 2022		
Expiration Date	May 01, 2032		
Stephen Cabral [Member]			
Granted Shares	5,000		

Outstanding Awards	0
Granted Date	May 02, 2022
Exercise price	\$ 0.05
Vesting Date	May 02, 2022
Vested Outstanding	0
Unvested	0
Date Fully Vested	May 02, 2026
Board Approval Date	May 02, 2022
Expiration Date	May 01, 2032
Jonah Peti-Perrin [Member]	
Granted Shares	2,500
Outstanding Awards	2,500
Granted Date	May 02, 2022
Exercise price	\$ 0.05
Vesting Date	May 02, 2022
Vested Outstanding	1,250
Unvested	1,250
Date Fully Vested	May 02, 2026
Board Approval Date	May 02, 2022
Expiration Date	May 01, 2032
Bryan Nella [Member]	
Granted Shares	25,000
Outstanding Awards	25,000
Granted Date	May 02, 2022
Exercise price	\$ 0.05
Vesting Date	May 02, 2022
Vested Outstanding	12,500
Unvested	12,500
Date Fully Vested	May 02, 2026
Board Approval Date	May 02, 2022
Expiration Date	May 01, 2032

Mark Sink [Member]	
Granted Shares	25,000
Outstanding Awards	25,000
Granted Date	May 16, 2022
Exercise price	\$ 0.05
Vesting Date	May 16, 2022
Vested Outstanding	12,500
Unvested	12,500
Date Fully Vested	May 16, 2026
Board Approval Date	May 02, 2022
Expiration Date	May 15, 2032
Koustav Choudhuri [Member]	
Granted Shares	17,000
Outstanding Awards	17,000
Granted Date	May 16, 2022
Exercise price	\$ 0.05
Vesting Date	May 16, 2022
Vested Outstanding	8,500
Unvested	8,500
Date Fully Vested	May 16, 2026
Board Approval Date	May 02, 2022
Expiration Date	May 15, 2032

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STOCKHOLDERS' EQUITY (Details Narrative)	3 Months Ended Mar. 31, 2024 shares

Founders [Member] Semi Cab Inc [Member]	
Issuance of common stock, shares	25,000,000

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SCHEDULE OF FIRST TRANCHE OF SUBSCRIPTIONS (Details) - Semi Cab Inc [Member]	54 Months Ended Apr. 22, 2023 USD (\$)

Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Principal	\$ 4,095,779
Share-Based Payment Arrangement, Tranche One [Member]	

Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Principal	\$ 943,041
SAFE-1 Share-Based Payment Arrangement, Tranche One [Member]	

Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Ardhendu Haldar
Principal	\$ 250,000
Issue Date	Oct. 25, 2018
Valuation Cap	\$ 10,000,000
Converted Date	Dec. 25, 2020

[SAFE-38 \[Member\] | Share-Based Payment Arrangement, Tranche One \[Member\]](#)

Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Praveen Kaza
Principal	\$ 100,000
Issue Date	Oct. 25, 2018
Valuation Cap	\$ 13,000,000
Converted Date	Dec. 25, 2020

[SAFE-41 \[Member\] | Share-Based Payment Arrangement, Tranche One \[Member\]](#)

Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Kurt W Mattson
Principal	\$ 50,000
Issue Date	Mar. 27, 2019
Valuation Cap	\$ 20,000,000
Converted Date	Dec. 25, 2020

[SAFE-42 \[Member\] | Share-Based Payment Arrangement, Tranche One \[Member\]](#)

Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Wendy A Thompson
Principal	\$ 50,000
Issue Date	Mar. 27, 2019
Valuation Cap	\$ 20,000,000
Converted Date	Dec. 25, 2020

[S A F E Forty Four \[Member\] | Share-Based Payment Arrangement, Tranche One \[Member\]](#)

Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Sonata Software North America Inc
Principal	\$ 468,041
Issue Date	Feb. 24, 2020
Valuation Cap	\$ 10,000,000
Converted Date	Dec. 25, 2020
SAFE-43 [Member] Share-Based Payment Arrangement, Tranche One [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	THE IRA CLUB F/B/O RANJU MAHESHWARI ROTH IRA 2000201
Principal	\$ 25,000
Issue Date	Jun. 15, 2020
Valuation Cap	\$ 10,000,000
Converted Date	Dec. 25, 2020
~~XML-115 R99.htm IDEA XBRL DOCUMENT~~	
SUMMARY OF TERMINATED IMMEDIATELY AFTER CLOSING OF THE TRANSACTION (Details) - Semi Cab Inc [Member]	20 Months Ended Apr. 22, 2023 USD (\$)
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Principal	\$ 4,095,779
SAFE-40 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Sunil Bhatia
Principal	\$ 250,000
Issue Date	Aug. 12, 2021
Valuation Cap	\$ 15,000,000
SAFE-39 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Pallav Gupta
Principal	\$ 15,000
Issue Date	Aug. 12, 2021
Valuation Cap	\$ 15,000,000
SAFE-10 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	The Bhardwaj 2003 Revocable Trust
Principal	\$ 200,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-11 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Praveen Kaza
Principal	\$ 50,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-12 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Pallav Gupta
Principal	\$ 20,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-13 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Amit and Anju Bhardwaj
Principal	\$ 50,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-14 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Komal Bajaj
Principal	\$ 50,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-15 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Goel Trust, Dated Aug 2, 2000
Principal	\$ 100,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-16 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Sanjiva Singh
Principal	\$ 100,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-17 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Rajeev Agarwal
Principal	\$ 25,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-18 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Sanyogita and Sunil Gupta
Principal	\$ 25,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-19 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	SEM Gaingels Fund I, a series of JMWTX Investments, LP
Principal	\$ 300,279
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-20 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	FVI Fund LLC
Principal	\$ 50,000

Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-20 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	JWass PT Investors, LP - B2
Principal	\$ 10,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-21 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Medhavi Gupta
Principal	\$ 20,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-22 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Sundeep Sibal
Principal	\$ 50,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-24 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Jolly Gupta
Principal	\$ 35,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-3 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Ashutosh Malaviya
Principal	\$ 50,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-4 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Consensia Inc
Principal	\$ 50,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-45 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Atula Sibal
Principal	\$ 50,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-6 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Ajay Bhatnagar
Principal	\$ 100,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-7 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Pankaj Sinha
Principal	\$ 50,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000.00
SAFE-8 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Bakulesh Adya
Principal	\$ 35,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-9 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Alok Mahajan
Principal	\$ 50,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-5 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	BANSAL GARG FAMILY TRUST AMIT BANSAL TRTEE KARUNA GARG TRTEE U/A 11/07/2017
Principal	\$ 100,000
Issue Date	Dec. 31, 2021
Valuation Cap	\$ 35,000,000
SAFE-25 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Disrupt Fund XVIII, LLC
Principal	\$ 50,000
Issue Date	Jan. 24, 2022
Valuation Cap	\$ 35,000,000
SAFE-26 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Ajatshatru and Manju Dhawal
Principal	\$ 25,000
Issue Date	Jan. 31, 2022
Valuation Cap	\$ 35,000,000
SAFE-27 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Mrityunjay Dhawal
Principal	\$ 25,000
Issue Date	Jan. 31, 2022
Valuation Cap	\$ 35,000,000
SAFE-28 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	You Sexy Dawg, LLC
Principal	\$ 50,000
Issue Date	Jan. 31, 2022
Valuation Cap	\$ 35,000,000

SAFE-29 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Elisa deLaet
Principal	\$ 25,000
Issue Date	Jan. 31, 2022
Valuation Cap	\$ 35,000,000
SAFE-30 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Ardhendu Haldar
Principal	\$ 100,000
Issue Date	Feb. 28, 2022
Valuation Cap	\$ 35,000,000
SAFE-31 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Suzanne and Tom Lambert
Principal	\$ 250,000
Issue Date	Feb. 28, 2022
Valuation Cap	\$ 35,000,000
SAFE-32 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Nidus Capital Holdings, LLC
Principal	\$ 250,000
Issue Date	Feb. 28, 2022
Valuation Cap	\$ 35,000,000
SAFE-33 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Compelling Natural Health II, LLC
Principal	\$ 250,000
Issue Date	Feb. 28, 2022
Valuation Cap	\$ 35,000,000
SAFE-34 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Birch Hill Capital Group, LLC
Principal	\$ 250,000
Issue Date	Feb. 28, 2022
Valuation Cap	\$ 35,000,000
SAFE-35 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Ingrid P. Maes as Trustee of The IPM Irrevocable Trust dated September 1, 2022
Principal	\$ 250,000
Issue Date	Feb. 28, 2022
Valuation Cap	\$ 35,000,000
SAFE-36 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Nattoceuticals, LLC
Principal	\$ 250,000
Issue Date	Feb. 28, 2022
Valuation Cap	\$ 35,000,000
SAFE-37 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Pallav Gupta
Principal	\$ 60,000
Issue Date	Feb. 28, 2022
Valuation Cap	\$ 35,000,000
SAFE-46 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Gaingels Semicab LLC
Principal	\$ 130,500
Issue Date	Mar. 21, 2023
Valuation Cap	\$ 35,000,000
SAFE-50 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Pankaj Sinha
Principal	\$ 50,000
Issue Date	Apr. 04, 2023
Valuation Cap	\$ 35,000,000
SAFE-48 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Lucy Holifield
Principal	\$ 70,000
Issue Date	Apr. 14, 2023
Valuation Cap	\$ 35,000,000
SAFE-47 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Corvus Albus LLC
Principal	\$ 100,000
Issue Date	Apr. 19, 2023
Valuation Cap	\$ 35,000,000
SAFE-49 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	David Friedland
Principal	\$ 50,000
Issue Date	Apr. 19, 2023
Valuation Cap	\$ 35,000,000
SAFE-51 [Member]	
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]	
Convertible Holder Name	Kapil K Gupta
Principal	\$ 25,000
Issue Date	Apr. 22, 2023
Valuation Cap	\$ 35,000,000

~~XML 116-R100.htm IDEA: XBRL DOCUMENT~~

SAFE PRIVATE PLACEMENTS (Details Narrative) - Semi Cab Inc [Member] - USD (\$)	3 Months Ended	20 Months Ended
SAFE Agreements[Member]	Mar. 31, 2024	Apr. 22, 2023
Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]		

\$ 5,038,820

\$ 10,000,000

4,095,779

10,000,000

\$ 35,000,00

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[The content of this block is extremely noisy and appears to be a corrupted or heavily obfuscated version of a document. It contains no legible text.]

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LZ:A^XF+WA6QBFAF5>=>N^N^>QI.VX\$Z.YL;FT.3F6GG M=>X0.1^166#F=UN=>A<=&#F@.1MW^<^U1+P04==>#8BFQ9C\$X;1@<^>#>M0+&0^>AL+W=0.OmSv=H99MD9B77DE6 M&^%>1+YIE(FTFXOC2.E#MS3H10D^>^>RX(1+16Y;(M&8T^4AP.M2>YG1+<V)U7&F7E.6B>1L.FIG51<^>UD^S81BL&14;KE70LO1>0.AU^>1>XLI^06F\$<42YA>=^D^2#&ILY5L <INX%7HGK;XFLUGAI9;ZL%<PK&W5L.M2;6-9081(BK+<NQ31\$J05^>M^>1P>1TL<+<^7V1H.M^T3.ON^>M1^TV>^9Y<N1R4@5L>J.D5.1X.U9C9N<X591N.1DGBH^>WB2I=> MIE.N>2J6U69B16H.MZ&86?CQK&T.B^PD%<#>A<^L5Q&S^1.AQ.L#31B510TLVZ(A3RPVYUER)BRR.M16&^<7>V/S.AV/B\$N.D.HNPO27(BICPHI>S.V. SAC0%RN;3P<\$N2LP0.M.VIU4)LP1<^>8X-L)ON;+>2YO.8Y..0ADWN6T6A0HPLMJX-YT^\$C+>+>J.R-M..M/JZ7-Y.Z7S^<^>F-T+<^>YNO>SQ90-%/KZ7PUO6:??-I?2#)KOO1P MF6-UHG99V16N\$K<B95&K8^<5.O?>1^>L^>G.QE7QKLEZU?>P2P01=1B<^<IE.M^M000\$<04ZFBH<^>EU3JFB2>-8P.%R^K- 98AR>(<S>..OLLNM)91\$Z.^1Z^>N4.PHR3P.G\$KNUR?7JTOXAP?KR9J2=>1J0..1QF<=>^G)=GG3WQ63LS48<^>6.M9IT?>2==12A6V<..%Q& BTP.R1ZYX&U.O=<ODVGYXZ/MTX\$SER)CZL5RE#M058RAO=0#<#>#>71ZX<^95(HM;1F).72IH\$8%JG(<BPTO1H.M2G&BF>1G4Y<CONYXHZ%9P&A Z2Y>1.L\$TF=1Q.E8EBYR#=<=5>2LG/1P41.M<^<18^>S.G9\$2\$PKG7J7CNI.NG9TFC1AJO<1SJMI?7..9>JL90-?<=>NOY.OL.D40G1+1.M0U3.VPIA1.O3&K?F CNIETQ0<05LJHADBAYBO4IOUDH2^FY9Y9GP?9<M)ZW\$&(R7GUAGV16W-YA^C^%XL<^CQ6^Q^XIL,B(P3<^&A.NMFR#<DV9X)15-M7.O2^8YFY.4\$EB/S!1?W%ED#<14- 0SW.19A+8A<^>M/WAD8T0?>73<63MT=983W/81+<6P^<7@<=<5^R^<0QM35\$38^<N06<=<MG>..37<^?U:8219VYVE;+>AA4:19HC1IKFBI^>148^7G7+>PPO/V3H<^>MYA^BC RSJ<=&8L15Y+U19R\$E5+1\$0.&HUD^>INX-YQ8WDQW>?1P+>1Z.M.KZ2.PEG<?>5.O5KH<^&KQ6THHG=WCJFM;1^8EF%>0.D@<0\$YV51/2>1\$B MC37<^>H14IBO=<X911>2F7^VP<@<B&D<=<08B1DQ1.RDJR^>449Q\$21H<(<M^<^<7N^<N^<Q104ST57<^<N3VC_K>Z>^<MH^<RB8<=<59HN81W7D.T.M..B3P5/V8I01/KUU- L>=>V3C<1>U4WG5.MU/2FH1(B&K<=<1?>150?<=<6%G20P67P.P08BQV+R2VQZ.GH..M^<T26K\$S2>4<5R&@1<^>W^<P.AN;W:GH1Z7H2JO<^>GH^<JFQF2=<^<9>3W/ M.HX<^<KI#>6^>W\$<^>-%Y\$PJPK#J9LEH.M<=<..YOUROG-\$N4HF5^<QUIS975<=&63D85M&LXA=<(<@Z<1^>M-/LUKF64ILKDG<^<GR>..E%K18@M4^A.4^3PO>+<^<5<=<+2B.R2^>#> 1&K8P7J1JXNK&010HPZ.L1G8-M90\$X3CL.R@X7?P>1CTCP5?1..1ONB<^<P\$3/O16H1J#>E9#14YL6.1)N1.M(\$1<=<6^<L(N@<=<8.O;0^<QU10M7^<02UFT^<5ZBP&J/A#>E# (<+6G.D980>Q?>MZ^<X1#Y\$VZ>1^<=<Q13SDP<RON5^<HJH4K<^<THUKE<83W44#<=<M^<K&P<P<IG=<=<..39^<ALIXH<..3Y#61#M0B2?<K!>112D)R+<^<1Y#<N%<8^<M/ M^<BZG.BF<0T&D\$P>74371FMP8P7P-FE.E6C4R14H/5DF.4+>1^<T.K3<=<G.C.M<^<XEQ244&1^>+<KDIH<^<GZ.MO^<6#>1+<H1/D-PW2W100-U^<GR10SJ.D7VJQ MJ^<JMG<1+<188CF.YO<1\$Y1.N18^<CQ42<81363CL5+LKE(8C.MK31.E^<B10.8+LZ<1&1FETH<^<1KB6TAS1HG;<.<19R1.9.E.W(01^<2=LF M6(G;HE:NOGX.&7Q^<M139J=<=<YBU3&QBF+<(<N%R.EY<^<9CK\$<L9.2W%<C57MM+<1>+>=VY<O.X^<4\$<6A^<G8PJ+K^<V5BVV\$<2&A^<M>B^<#<S1XSY7E58SM.4 MHNCZ2+2MBX<0^<0FH<^<760^<MJOAXO<6IWGU1/1D11BE;ME(L0X.RP1B19+<H^<J040E0?BM5^<U5D4&F06<14GIE^<#61A^<^<KPM0R373^<1^<U2Y M1^<16V9JFOW5^<ZW015.S635SVTF=<A4289\$+H>X\$8T0T4INF621.QM.C#2.M0\$<0GDN16^<M1+<K.37NNK^<A2P^<CRZU4<K4^<3^<M1.M)<=<FFX1?>7L%+<7^<H6&ES^<M7N1% (<129T07URM<4BKY<=<QY<6<1E50^<E^<M^<RX^<R+<1.N5P5D.2K3.MY.7^<M<^<4FA^<1Y8SV1U^<UZ>B6<9XB1>Z=<H.MDBD10-R.7LHWX^<OY814^<QX40G^<H6F18\$<VMSS. (<7MM18L3CFPC1^<OGC^<CN.MO<4E9X<85M\$<N.H8=<=<2PK6<K4146UV1.G.EMHJ.GZ^<T4GMBT10Q0.<N^<N%31H.MAY+<=<GOA1<614^<Y4A19H74X>+<#>NG1\$59E.VMSS<=<6/6SAOLF%)=<M7A5JZ.S^=<^<E1<628<1^<(<JF<0IKKS.<6ZA<83WL7SHV15%<X^<9<CB\$U-M>17>?<OX?<N=D0CKA1KT.RY.7OHL^<WA0S.AVA=<1>ZATG.MRD&1M^<7.2&GW#<^<OVR? 3&T63T.R@H<N^<7G5^<M9OP.O9H?>1>J>1>6217^<1JHU<U166530M^<BOJH4Q>1S.M>R96G%JE.X925H<=<#U.F731R51K1M)<K>3>1OW\$<N74.051Z.4>7^<C.MXX\$ <1>=>8S;1L7JR.3\$<6.WJ<=>ZL1>?<^<P04^<=<GN+^<Y^<M<^<M^<NIE.OY.13.6012<=<(<Q^<VLEW<..NU451^<51^<S^<=<H^<V>1+<V9F.M5#R1R#1BD. 45V\$<^<P7GFO49M(WRW)AVL5<1ZG3<=<2.C.KP1>E.W6CNA(AM3WH>X^<=>90WL^<HJ69QKSYRG<=<8^<Y\$WQ118H^<FTMP=<1>T1YOF+<M^<AN8F.MEZD^<V+>6>#<1OMP^<5+49#<# (<C80L1H86J\$YZOH&4SL^<H0<L-B^<=<5E5.MH1&B>..<1>9>+<PO>+VIR.W.H965T?ZGL?1^<VTCV?<2VY>HN^<ON3<5.51.MUA2QW1HD67^<1PFR65<=<BQ2R^<=<4M1E2P? O8K9E13ZA<191+>2>+<Y1.5^<BLT.H.YO.H9ZN)MX<^<P7V.BC>?A..M.EK.D)N1^<XEGA^<Y.XC/K.XHJE1\$<XU>+<3440>?<Q^<H#>+<1.N6R80.66.M^<T3FRGET^<4&=<NE>13- HCEV1<62UM^<6FM4W3^<AMG.ZN901>=<7<^<=<N.M.D<=<UD1A1S2>0>E1@<=<8DYM1<9W8#<QUH3R^<5X\$WDA>+>7^<8O<=<KROWGMR1P<^<Q#<6UHIWVY^<N- VYCL^<H1CWH&16H^<1L^<X47NM97&GA5F68-1L<=<MD81B9T1.Y6>1P82.07XRR227Q1N^<B3..BX\$U.X#UA)6#<=<G^<K.G.QUC14& M\$=<=<O)7H6QMBD.KM<XSP\$<P<^<T.XP61F+Y>..R0G/T1A1W^<M%<TfG<=<=<20DIP(U1H7473^<3M^<7741.HL<=<=<N.MF^<R19P10Q^<U>V^K^<T6JFA?28\$<^<FH90A480LU^< n1N+14%<6%11^<XJ?>M\$+<16D(R-GLAQP-E>1>R0170G<8D^<91H..YE.8X1\$Z.8Z\$S145N5L..M.D7#1+<1\$<X.R.AABRD0H47.9F6<1T6>TJKAFT9<=<108D)Q.DR21^<ZO MKL+<BF6##=<=<ID>+<1\$572^<H^<6K.6V)D4.4A15.1<68NW>X1Z9L8^<R)S+<3^<UM^<TZ>=DH1Z^<DDI89.M<E.XNE2(GJKS57H+>PFX/AHL+>B^<H6.BLVAG;G.8OU+<=<S^<F1? VSPR)MQY)H&ULG51M1;HPS?>7W%<WJZFJA>RW\$WW@KY^<1\$<=<U1XVKB55HW(I?>84U.M41>B06Y>2B^<KHHTU(Y)Y+>6CKF1T\$P1&M^<N1>G6V1H0<8.S8Y+<B6H35T3 M^<3)<H03+<3VYCENZKK1U^<X&16M^<HVK7Q.M.M+<O.TZ(N.M)1BTIK7Q<0+<K^<UDF&0+0.SQA#<DS149\$<1BVG^<Z7T@<1(WOQV.MCZYY4TMS&X\$<^<TH+<74V180<=<EF3#<1DW8? L1>?>6+<O=<N5..8MKS1\$YQOELU.M^<F49U4)2WVW>?78<=<P#<X^<H^<M^<1QCGR^<M=<BW@<LQ1.DC391N>=6<=<CGG+<ME)66Y14.GY<Z3>VY87<=<F7R/9E<3B^<9S.<X1Q12>3? 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UK^<C6X3WN>OR\$<K7.PB^<MLB^<X^<HK71^<X&RDQY601H.MZ<=<91^<S1^<TKL?>+<D@A:1J@PM^<W^<=<EC3Z<C#<SOJD>A0^<Q.41T1:0.M^<X5K6KQ>B@<1JWQ&21O1(WCVR\$E^< **WMN02EACIRDRN2DH3<=<1XP12&K(M.T)<=<50^<QF<=<=<VY1<@3>2KEZ29+<1&OS^<S.M.M^<1T^<92326>L.34P17E#<V4P^<9Q^<6XC.M1+>=<155.VW-MIDV 0Q9YR^<W<4G1PXTINC?>..&AHP=<#7>21.T01&K11Q.MQW-D1^<E^<HWV.R2Q9P.6<^<VM.P@<O9T\$<EE@<M.S.NIGUK.U^<D7Q^<TQ2>T6>..2R90M1^<HU..+<1LL&1N15%? A=G^<#S1CV.ML1&G%V=<NM7L5^<3..9..P..IV=<=<9P9A<^<GH.M6X?<1NBVY?>B^<=<9C.W.M^<44KH&E#<=<70MK.WOJH MYV7B11<1+<H&K<=<W1K&LZ6<1^<1WY8078BNU30D77Z1@<+<OL<1^<H^<BK7Q>B..M^<MJ.OBSP4V^<WHH^KX.YL1#00.79<^<^<1+<P04^<#8BFQ91P@<?<P\$P.M^<1^<80 ^<AL+W=O>=>J>=<6FV^<Y13P+<6RHZATKKJ(8YN5^<GMZOH5G13.2.9H=<=<QK0RR.M^<A)<S=>1B&6C^<MH/O1H81U+437.<615M+<R.M^<RNVQB6ZQ<K>T^K>H^<1M9KOWZ14/OW7H. 1%W1F7%<Y1N97K6GM^<MYQD61+<N>(>?<ZMVC>+<1^<AB<L^<M5DZT^<K=C.528D&JOF9S1^<1PHG=>O=M^<2M04A1XN^<RVOFV^<AH1^<ER0T^<Q^<=<1SCBN? 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Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": { "r2", "r100" } }, "dei": { "CityAreaCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CityAreaCode", "presentation": { "http://algorithms.com/role/Cover": { "lang": { "en-us": { "role": { "label": "City Area Code", "documentation": "Area code of city." } } }, "auth_ref": { "us-gaap": { "ClassOfWarrantOrRightAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightAxis", "presentation": { "http://algorithms.com/role/August2021PrivatePlacementDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Class of Warrant or Right [Axis]", "documentation": "Information by type of warrant or right issued." } } }, "auth_ref": { "r45" } }, "us-gaap": { "ClassOfWarrantOrRightDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightDomain", "presentation": { "http://algorithms.com/role/August2021PrivatePlacementDetailsNarrative": { "lang": { "en-us": { "role": { "documentation": "Name of the class or type of warrant or right outstanding. Warrants and rights represent derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months." } } }, "auth_ref": { "us-gaap": { "ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1", "presentation": { "http://algorithms.com/role/August2021PrivatePlacementDetailsNarrative": { "http://algorithms.com/role/PublicOfferingAndNasdaqUpListingDetailsNarrative": { "http://algorithms.com/role/ScheduleOfWarrantsExpirationDetails": { "lang": { "en-us": { "role": { "label": "Warrant Exercise Price", "verboseLabel": "Exercise price per share", "terseLabel": "Exercise price of warrants", "documentation": "Exercise price per share or per unit of warrants or rights outstanding." } } }, "auth_ref": { "r400" } }, "us-gaap": { "ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight", "presentation": { "http://algorithms.com/role/August2021PrivatePlacementDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Class of warrant or right, number of securities called by each warrant or right", "documentation": "Number of securities into which each warrant or right may be converted. 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Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." }}, {"auth_ref": {"r81", "r641", "r829"}}, {"RIME_CommonStockWarrantsMember": {"xbrltype": "domainItemType", "nsuri": "http://algholdings.com/20240630", "localname": "CommonStockWarrantsMember", "presentation": {"http://algholdings.com/role/ComputationOfLossPerShareDetailsNarrative": {"lang": {"en-us": {"role": {"label": "Common Stock Warrants [Member]", "documentation": "Common Stock Warrants [Member]"} }}, {"auth_ref": {}}, {"us-gaap_CompensationAndEmployeeBenefitPlansTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CompensationAndEmployeeBenefitPlansTextBlock", "presentation": {"http://algholdings.com/role/EmployeeBenefitPlans": {"lang": {"en-us": {"role": {"label": "EMPLOYEE BENEFIT PLANS", "documentation": "The entire disclosure for an entity's employee compensation and benefit plans, including, but not limited to, postemployment and postretirement benefit plans, defined benefit pension plans, defined contribution plans, non-qualified and supplemental benefit plans, deferred compensation, share-based compensation, life insurance, severance, health care, unemployment and other benefit plans." }}, {"auth_ref": {"r114", "r115", "r116", "r117"}}, {"us-gaap_CompensationAndRetirementDisclosureAbstract": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CompensationAndRetirementDisclosureAbstract", "auth_ref": {}}, {"us-gaap_CompensationRelatedCostsPolicyTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CompensationRelatedCostsPolicyTextBlock", "presentation": {"http://algholdings.com/role/SummaryOfSignificantAccountingPoliciesPolicies": {"lang": {"en-us": {"role": {"label": "STOCK-BASED COMPENSATION", "documentation": "Disclosure of accounting policy for salaries, bonuses, incentive awards, postretirement and postemployment benefits granted to employees, including equity-based arrangements; discloses methodologies for measurement, and the bases for recognizing related assets and liabilities and recognizing and reporting compensation expense." }}, {"auth_ref": {"r118", "r120"}}, {"RIME_ComputerAndOfficeEquipmentMember": {"xbrltype": "domainItemType", "nsuri": "http://algholdings.com/20240630", "localname": "ComputerAndOfficeEquipmentMember", "presentation": {"http://algholdings.com/role/ScheduleOfPropertyAndEquipmentDetails": {"lang": {"en-us": {"role": {"label": "Computer and Office Equipment [Member]", "documentation": "Computer and Office Equipment [Member]"} }}, {"auth_ref": {}}, {"us-gaap_ConcentrationRiskBenchmarkDomain": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskBenchmarkDomain", "presentation": {"http://algholdings.com/role/ConcentrationsOfCreditRiskAndRevenueDetailsNarrative": {"lang": {"en-us": {"role": {"label": "The denominator in a calculation of a disclosed concentration risk percentage." }}, {"auth_ref": {"r25", "r27", "r57", "r58", "r280", "r769"}}, {"us-gaap_ConcentrationRiskByBenchmarkAxis": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskByBenchmarkAxis", "presentation": {"http://algholdings.com/role/ConcentrationsOfCreditRiskAndRevenueDetailsNarrative": {"lang": {"en-us": {"role": {"label": "Concentration Risk Benchmark [Axis]", "documentation": "Information by benchmark of concentration risk." }}, {"auth_ref": {"r25", "r27", "r57", "r58", "r280", "r671", "r769"}}, {"us-gaap_ConcentrationRiskByTypeAxis": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskByTypeAxis", "presentation": {"http://algholdings.com/role/ConcentrationsOfCreditRiskAndRevenueDetailsNarrative": {"lang": {"en-us": {"role": {"label": "Concentration Risk Type [Axis]", "documentation": "Information by type of concentration risk, for example, but not limited to, asset, liability, net assets, geographic, customer, employees, supplier, lender." }}, {"auth_ref": {"r25", "r27", "r57", "r58", "r280", "r769", "r887"}}, {"us-gaap_ConcentrationRiskCreditRisk": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskCreditRisk", "presentation": {"http://algholdings.com/role/SummaryOfSignificantAccountingPoliciesPolicies": {"lang": {"en-us": {"role": {"label": "Concentration of Credit Risk", "documentation": "Disclosure of accounting policy for credit risk." }}, {"auth_ref": {"r64", "r146"}}, {"us-gaap_ConcentrationRiskDisclosureTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskDisclosureTextBlock", "presentation": {"http://algholdings.com/role/ConcentrationsOfCreditRiskAndRevenue": {"lang": {"en-us": {"role": {"label": "CONCENTRATIONS OF CREDIT RISK AND REVENUE", "documentation": "The entire disclosure for any concentrations existing at the date of the financial statements that make an entity vulnerable to a reasonably possible, near-term, severe impact. This disclosure informs financial statement users about the general nature of the risk associated with the concentration, and may indicate the percentage of concentration risk as of the balance sheet date." }}, {"auth_ref": {"r104"}}, {"us-gaap_ConcentrationRiskLineItems": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskLineItems", "presentation": {"http://algholdings.com/role/ConcentrationsOfCreditRiskAndRevenueDetailsNarrative": {"lang": {"en-us": {"role": {"label": "Concentration Risk [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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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": {"r52", "r789"}}, {"RIME_ConsultingAgreementsMember": {"xbrltype": "domainItemType", "nsuri":

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Includes, but is not limited to, national jurisdiction for non-U.S. jurisdiction." } } }, "auth_ref": { "r468" }, "RIME_DueAndPaidOnMayTwentyTwoThousandTwentyFourMember": { "xbrltype": "domainItemType", "nsuri": "http://algholdings.com/20240630", "localname": "DueAndPaidOnMayTwentyTwoThousandTwentyFourMember", "presentation": { "http://algholdings.com/role/NotesPayableAndFinancingArrangementsDetailsNarrative" }, "lang": { "en-us": { "role": { "label": "Due and paid on May 20, 2024 [Member]", "documentation": "Due And Paid On May Twenty Two Thousand Twenty Four [Member]" } } }, "auth_ref": { "RIME_DueOnJulyOneTwoThousandTwentyFourMember": { "xbrltype": "domainItemType", "nsuri": "http://algholdings.com/20240630", "localname": "DueOnJulyOneTwoThousandTwentyFourMember", "presentation": { "http://algholdings.com/role/CommitmentsAndContingenciesDetailsNarrative" }, "lang": { "en-us": { "role": { "label": "Due on July 1, 2024 [Member]", "documentation": "Due On July One Two Thousand Twenty Four [Member]" } } }, "auth_ref": { "RIME_DueOnJuneThreeTwoThousandTwentyFourMember": { "xbrltype": "domainItemType", "nsuri": "http://algholdings.com/20240630", "localname": "DueOnJuneThreeTwoThousandTwentyFourMember", "presentation": { "http://algholdings.com/role/NotesPayableAndFinancingArrangementsDetailsNarrative" }, "lang": { "en-us": { "role": { "label": "Due on June 3, 2024 [Member]", "documentation": "Due On June Three Two Thousand Twenty Four [Member]" } } }, "auth_ref": { "us-gaap_EarningsPerShareAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareAbstract", "presentation": { "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfOperationsDetails", "http://algholdings.com/role/StatementsOfOperations" }, "lang": { "en-us": { "role": { "label": "Loss per Common Share", "verboseLabel": "Earnings Per Share [Abstract]" } } }, "auth_ref": { "us-gaap_EarningsPerShareBasic": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareBasic", "presentation": { "http://algholdings.com/role/ScheduleOfBasicAndDilutiveLossPerShareDetails", "http://algholdings.com/role/StatementsOfOperations" }, "lang": { "en-us": { "role": { "label": "Basic", "verboseLabel": "Basic net loss per share", "documentation": "The amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period." } } }, "auth_ref": { "r208", "r230", "r231", "r232", "r233", "r234", "r235", "r241", "r243", "r248", "r249", "r250", "r255", "r500", "r505", "r520", "r521", "r629", "r652", "r791" }, "us-gaap_EarningsPerShareBasicOtherDisclosuresAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareBasicOtherDisclosuresAbstract", "presentation": { "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfOperationsDetails", "http://algholdings.com/role/StatementsOfOperations" }, "lang": { "en-us": { "role": { "label": "Weighted Average Common and Common Equivalent Shares:" } } }, "auth_ref": { "us-gaap_EarningsPerShareDiluted": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareDiluted", "presentation": { "http://algholdings.com/role/ScheduleOfBasicAndDilutiveLossPerShareDetails", "http://algholdings.com/role/StatementsOfOperationsDetails", "http://algholdings.com/role/StatementsOfOperations" }, "lang": { "en-us": { "role": { "label": "Diluted", "verboseLabel": "Diluted net loss per share", "documentation": "The amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period." } } }, "auth_ref": { "r208", "r230", "r231", "r232", "r233", "r234", "r235", "r243", "r248", "r249", "r250", "r255", "r500", "r505", "r520", "r521", "r629", "r652", "r791" }, "us-gaap_EarningsPerSharePolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerSharePolicyTextBlock", "presentation": { "http://algholdings.com/role/SummaryOfSignificantAccountingPolicies", "http://algholdings.com/role/SummaryOfSignificantAccountingPolicies" }, "lang": { "en-us": { "role": { "label": "COMPUTATION OF EARNINGS (LOSS) PER SHARE", "documentation": "Disclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. 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Registrants not involved in bankruptcy proceedings during the preceding five years should not report this element." } } }, "auth_ref": { "r866" }, "dei_EntityCentralIndexKey": { "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCentralIndexKey", "presentation": { "http://algholdings.com/role/Cover" }, "lang": { "en-us": { "role": { "label": "Entity Central Index Key", "documentation": "A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK." } } }, "auth_ref": { "dei_EntityCommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCommonStockSharesOutstanding", "presentation": { "http://algholdings.com/role/Cover" }, "lang": { "en-us": { "role": { "label": "Entity Common Stock, Shares Outstanding", "documentation": "Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument." } } }, "auth_ref": { "dei_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": { "http://algholdings.com/role/Cover" }, "lang": { "en-us": { "role": { "label": "Entity Current Reporting Status", "documentation": "Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. 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Any legal structure used to conduct activities or to hold assets. Some examples of such structures are corporations, partnerships, limited liability companies, grantor trusts, and other trusts. 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This information should be based on the registrant's current or most recent filing containing the related disclosure.", "auth_ref": "r862", "dei_EntityIncorporationStateCountryCode", "xbrltype": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": "http://algholdings.com/role/Cover", "lang": "en-us", "role": "label", "Entity Incorporation, State or Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation.", "auth_ref": "dei_EntityInteractiveDataCurrent", "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": "http://algholdings.com/role/Cover", "lang": "en-us", "role": "label", "Entity Interactive Data Current", "documentation": "Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-F during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).", "auth_ref": "r876", "dei_EntityPrimarySicNumber", "xbrltype": "sicNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPrimarySicNumber", "presentation": "http://algholdings.com/role/Cover", "lang": "en-us", "role": "label", "Entity Primary SIC Number", "documentation": "Primary Standard Industrial Classification (SIC) Number for the Entity.", "auth_ref": "r874", "dei_EntityPublicFloat", "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPublicFloat", "crdr": "credit", "presentation": "http://algholdings.com/role/Cover", "lang": "en-us", "role": "label", "Entity Public Float", "documentation": "The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter.", "auth_ref": "dei_EntityRegistrantName", "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName", "presentation": "http://algholdings.com/role/Cover", "lang": "en-us", "role": "label", "Entity Registrant Name", "documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC.", "auth_ref": "r862", "dei_EntityShellCompany", "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityShellCompany", "presentation": "http://algholdings.com/role/Cover", "lang": "en-us", "role": "label", "Entity Shell Company", "documentation": "Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act.", "auth_ref": "r862", "dei_EntitySmallBusiness", "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntitySmallBusiness", "presentation": "http://algholdings.com/role/Cover", "lang": "en-us", "role": "label", "Entity Small Business", "documentation": "Indicates that the company is a Smaller Reporting Company (SRC).", "auth_ref": "r862", "dei_EntityTaxIdentificationNumber", "xbrltype": "employerIdItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityTaxIdentificationNumber", "presentation": "http://algholdings.com/role/Cover", "lang": "en-us", "role": "label", "Entity Tax Identification Number", "documentation": "The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS.", "auth_ref": "r862", "dei_EntityVoluntaryFilers", "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityVoluntaryFilers", "presentation": "http://algholdings.com/role/Cover", "lang": "en-us", "role": "label", "Entity Voluntary Filers", "documentation": "Indicate Yes or No if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.", "auth_ref": "dei_EntityWellKnownSeasonedIssuer", "xbrltype": "yesNoItemType", "nsuri": "http://algholdings.com/role/Cover", "lang": "en-us", "role": "label", "Entity Well-known Seasoned Issuer", "documentation": "Indicate Yes or No if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. 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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": "RIME_EqualInstallmentsForThirteenMonthsMember", "xbrltype": "domainItemType", "nsuri": "http://algholdings.com/20240630", "localname": "EqualInstallmentsForThirteenMonthsMember", "presentation": "http://algholdings.com/role/NotesPayableAndFinancingArrangementsDetailsNarrative", "lang": "en-us", "role": "label", "Equal installments for 13 months [Member]", "documentation": "Equal installments for 13 months [Member]", "auth_ref": "us-gaap_EquityAbstract", "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityAbstract", "auth_ref": "us-gaap_EquityComponentDomain", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityComponentDomain", "presentation": "http://algholdings.com/role/August2021PrivatePlacementDetailsNarrative", "http://algholdings.com/role/ComputationOfLossPerShareDetailsNarrative", "http://algholdings.com/role/LiquidityGoingConcernAndManagementPlansDetailsNarrative", "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfShareholdersEquityDetails", "http://algholdings.com/role/StatementsOfShareholdersDeficitEquity", "lang": "en-us", "role": "documentation", "Components of equity are the parts of the total Equity balance including that which is allocated to common, preferred, treasury stock, retained earnings, etc.", "auth_ref": "r11", "r185", "r204", "r205", "r206", "r225", "r226", "r227", "r229", "r234", "r236", "r238", "r257", "r319", "r320", "r334", "r401", "r489", "r490", "r497", "r498", "r499", "r501", "r504", "r505", "r511", "r512", "r513", "r514", "r515", "r516", "r519", "r520", "r529", "r530", "r531", "r532", "r533", "r537", "r539", "r552", "r650", "r665", "r666", "r667", "r680", "r743", "us-gaap_EquityFairValueDisclosure", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityFairValueDisclosure", "crdr": "credit", "presentation": "http://algholdings.com/role/August2021PrivatePlacementDetailsNarrative", "lang": "en-us", "role": "label", "Equity, Fair Value Disclosure", "documentation": "Fair value of the entity's equity.", "auth_ref": "r1006", "r1007", "r1017", "srt_EquityMethodInvesteeNameDomain", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "EquityMethodInvesteeNameDomain", "presentation": "http://algholdings.com/role/AssetAcquisitionDetailsNarrative", "http://algholdings.com/role/RecentDevelopmentsDetailsNarrative", "lang": "en-us", "role": "documentation", "Name of investment including named security. Excludes entity that is consolidated.", "auth_ref": "r314", "r315", "r316", "r496", "r881", "r882", "r883", "r999", "r1000", "r1001", "r1002", "us-gaap_EquityMethodInvestmentOwnershipPercentage", "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityMethodInvestmentOwnershipPercentage", "presentation": "http://algholdings.com/role/AssetAcquisitionDetailsNarrative", "http://algholdings.com/role/RecentDevelopmentsDetailsNarrative", "lang": "en-us", "role": "label", "Membership percentage", "documentation": "The percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting.", "auth_ref": "r314", "RIME_EstimatedCostOfReturns", "xbrltype": "monetaryItemType", "nsuri": "http://algholdings.com/20240630", "localname": "EstimatedCostOfReturns", "crdr": "debit", "presentation": "http://algholdings.com/role/RevenueDisaggregationDetailsNarrative", "lang": "en-us", "role": "label", "Estimated costs of returns", "documentation": "Estimated cost of returns.", "auth_ref": "RIME_EuropeAndUnitedKingdomMember", "xbrltype": "domainItemType", "nsuri": "http://algholdings.com/20240630", "localname": "EuropeAndUnitedKingdomMember", "presentation": "http://algholdings.com/role/ScheduleOfRevenueByGeographicalRegionDetails", "lang": "en-us", "role": "label", "Europe and United Kingdom [Member]", "documentation": "Europe and United Kingdom [Member]", "auth_ref": "RIME_ExercisePriceRangeOneMember", "xbrltype": "domainItemType", "nsuri": "http://algholdings.com/20240630", "localname": "ExercisePriceRangeOneMember", "presentation": "http://algholdings.com/role/ScheduleOfWarrantsExpirationDetails", "lang": "en-us", "role": "label", "Exercise Price Range One [Member]", "documentation": "Exercise Price Range One [Member]", "auth_ref": "RIME_ExercisePriceRangeTwoMember", "xbrltype": "domainItemType", "nsuri": "http://algholdings.com/20240630", "localname": "ExercisePriceRangeTwoMember", "presentation": "http://algholdings.com/role/ScheduleOfWarrantsExpirationDetails", "lang": "en-us", "role": "label", "Exercise Price Range Two [Member]", "documentation": "Exercise Price Range Two [Member]", "auth_ref": "dei_Extension", "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Extension", "presentation": "http://algholdings.com/role/Cover", "lang": "en-us", "role": "label", "Extension", "documentation": "Extension number for local phone number.", "auth_ref": "us-gaap_FairValueAdjustmentOfWarrants", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueAdjustmentOfWarrants", "crdr": "debit", "presentation": "http://algholdings.com/role/PublicOfferingAndNasdaqUplistingDetailsNarrative", "lang": "en-us", "role": "label", "Fair value adjustment of warrants", "documentation": "Amount of expense (income) related to adjustment to fair value of warrant liability.", "auth_ref": "r1", "r6", "us-gaap_FairValueOffFinancialInstrumentsPolicy", "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueOffFinancialInstrumentsPolicy", "presentation": "http://algholdings.com/role/SummaryOfSignificantAccountingPoliciesPolicies", "lang": "en-us", "role": "label", "FAIR VALUE OF FINANCIAL INSTRUMENTS", "documentation": "Disclosure of accounting policy for determining the fair value of financial instruments.", "auth_ref": "r8", "us-gaap_FinancialInstrumentAxis", "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinancialInstrumentAxis", "presentation": "http://algholdings.com/role/SummaryOfStockOptionActivityDetails", "lang": "en-us", "role": "label", "Financial Instrument [Axis]", "documentation": "Information by type of financial instrument.", "auth_ref": "r284", "r285", "r286", "r287", "r288", "r289", "r290", "r291", "r292", "r293", "r294", "r295", "r296", "r297", "r298", "r299", "r300", "r301", "r302", "r303", "r304", "r305", "r306", "r307", "r308", "r309", "r310", "r311", "r312", "r313", "r322", "r323", "r325", "r326", "r327", "r328", "r329", "r330", "r382", "r398", "r517", "r525", "r564", "r565", "r566", "r567", "r568", "r569", "r570", "r571", "r572", "r573", "r574", "r575", "r576", "r577", "r578", "r580", "r581", "r582", "r583", "r584", "r585", "r586", "r587", "r588", "r589", "r590", "r591", "r592", "r593", "r594", "r651", "r803", "r818", "r819", "r820", "r821", "r822", "r823",

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foreign currency financial statements that are incorporated into the financial statements of the reporting enterprise by consolidation, combination, or the equity method of
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geographic areas is to a corresponding consolidated, segment, or product line amount. Risk is the materially adverse effects of economic decline or antagonistic political
actions resulting in loss of assets, sales volume, labor supply, or source of materials and supplies in a US state or a specified country, continent, or region such as EMEA
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Lease, Liability, to be Paid, Year Three", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }
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determination, including but not limited to, assets, revenues, or earnings. For an entity that has not commenced principal operations, disclosures about the risks and uncertainties related to the activities in which the entity is currently engaged and an understanding of what those activities are being directed toward.", "auth_ref": "r143", "r154", "us-gaap-NetCashProvidedByUsedInFinancingActivities": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivities", "crdr": "debit", "calculation": "http://algholdings.com/role/StatementsOfCashFlows", "parentTag": "us-gaap-CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 3.0, "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfCashFlowsDetails", "parentTag": "us-gaap-CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 3.0, "presentation": "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfCashFlowsDetails", "http://algholdings.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "label", "label": "Net cash provided by financing activities", "label": "Net Cash Provided by (Used in) Financing Activities", "documentation": "Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit.", "auth_ref": "r211", "us-gaap-NetCashProvidedByUsedInFinancingActivitiesAbstract": "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivitiesAbstract", "presentation": "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfCashFlowsDetails", "http://algholdings.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "label", "label": "Cash flows from financing activities", "auth_ref": "us-gaap-NetCashProvidedByUsedInInvestingActivities": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivities", "crdr": "debit", "calculation": "http://algholdings.com/role/StatementsOfCashFlows", "parentTag": "us-gaap-CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 2.0, "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfCashFlowsDetails", "parentTag": "us-gaap-CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 2.0, "presentation": "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfCashFlowsDetails", "http://algholdings.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "label", "label": "Net cash used in investing activities", "label": "Net Cash Provided by (Used in) Investing Activities", "documentation": "Amount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets.", "auth_ref": "r211", "us-gaap-NetCashProvidedByUsedInInvestingActivitiesAbstract": "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivitiesAbstract", "presentation": "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfCashFlowsDetails", "http://algholdings.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "label", "label": "Cash flows from investing activities", "auth_ref": "us-gaap-NetCashProvidedByUsedInOperatingActivities": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivities", "calculation": "http://algholdings.com/role/StatementsOfCashFlows", "parentTag": "us-gaap-CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 1.0, "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfCashFlowsDetails", "parentTag": "us-gaap-CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 1.0, "presentation": "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfCashFlowsDetails", "http://algholdings.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "label", "label": "Net cash provided by (used in) operating activities", "label": "Net Cash Provided by (Used in) Operating Activities", "documentation": "Amount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities.", "auth_ref": "r100", "r101", "r102", "us-gaap-NetCashProvidedByUsedInOperatingActivitiesAbstract": "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivitiesAbstract", "presentation": "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfCashFlowsDetails", "http://algholdings.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "label", "label": "Cash flows from operating activities", "auth_ref": "us-gaap-NetIncomeLoss": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLoss", "crdr": "credit", "calculation": "http://algholdings.com/role/StatementsOfCashFlows", "parentTag": "us-gaap-NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 1.0, "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfCashFlowsDetails", "parentTag": "us-gaap-NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 1.0, "http://algholdings.com/role/StatementsOfOperations", "parentTag": "us-gaap-NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 1.0, "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfOperationsDetails", "parentTag": "us-gaap-NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 1.0, "presentation": "http://algholdings.com/role/ScheduleOfBasicAndDilutiveLossPerShareDetails", "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfCashFlowsDetails", "http://algholdings.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "label", "label": "Net income (loss)", "verboseLabel": "Net (loss) income", "terseLabel": "Net loss", "documentation": "The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.", "auth_ref": "r92", "r102", "r131", "r186", "r201", "r202", "r206", "r219", "r228", "r230", "r231", "r232", "r233", "r234", "r237", "r238", "r247", "r317", "r348", "r349", "r350", "r351", "r352", "r353", "r354", "r355", "r356", "r500", "r505", "r521", "r526", "r649", "r721", "r741", "r742", "r857", "r956", "us-gaap-NewAccountingPronouncementsPolicyPolicyTextBlock": "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NewAccountingPronouncementsPolicyPolicyTextBlock", "presentation": "http://algholdings.com/role/SummaryOfSignificantAccountingPoliciesPolicies", "lang": "en-us", "role": "label", "label": "REGENT ACCOUNTING PRONOUNCEMENTS", "documentation": "Disclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact.", "auth_ref": "dei-NoTradingSymbolFlag": "xbrltype": "trueItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "NoTradingSymbolFlag", "presentation": "http://algholdings.com/role/Cover", "lang": "en-us", "role": "label", "label": "No Trading Symbol Flag", "documentation": "Boolean flag that is true only for a security having no trading symbol.", "auth_ref": "us-gaap-NoncashInvestingAndFinancingItemsAbstract": "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NoncashInvestingAndFinancingItemsAbstract", "presentation": "http://algholdings.com/role/StatementsOfCashFlows", "lang": "en-us", "role": "label", "label": "Non-Cash investing and financing cash flow information.", "auth_ref": "us-gaap-NonoperatingIncomeExpense": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpense", "crdr": "credit", "calculation": "http://algholdings.com/role/StatementsOfOperations", "parentTag": "us-gaap-IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 2.0, "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfOperationsDetails", "parentTag": "us-gaap-IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 2.0, "presentation": "http://algholdings.com/role/ScheduleOfCondensedConsolidatedStatementsOfOperationsDetails", "http://algholdings.com/role/StatementsOfOperations", "lang": "en-us", "role": "label", "label": "Total Other Expenses", "label": "Other (Expenses) Income", "documentation": "The aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business).", "auth_ref": "r94", "us-gaap-NonoperatingIncomeExpenseAbstract": "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpenseAbstract", "presentation": "http://algholdings.com/role/StatementsOfOperations", "lang": "en-us", "role": "label", "label": "Other Expenses", "auth_ref": "us-

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It may be appropriate to group certain similar plans. Also includes schedule for fair value of plan assets by major categories of plan assets by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets or liabilities (Level 1), Significant other observable inputs (Level 2), and significant unobservable inputs (Level 3)." } } } } , "auth_ref": { "r9", "r41", "r42", "r43", "r44" } } } , "us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock", "presentation": { "http://algholdings.com/role/ComputationOfLossPerShareTables" } } , "lang": { "en-us": { "role": { "label": "SCHEDULE OF BASIC AND DILUTIVE SHARES", "documentation": "Tabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations." } } } } , "auth_ref": { "r922" } } } , "us-gaap_ScheduleOfEntityWideInformationRevenueFromExternalCustomersByProductsAndServicesTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEntityWideInformationRevenueFromExternalCustomersByProductsAndServicesTable", "presentation": { "http://algholdings.com/role/ScheduleOfRevenueByProductLineDetails" } } , "lang": { "en-us": { "role": { "label": "Segment Reporting, Revenue from External Customer, Product and Service [Table]", "documentation": "Disclosure of information about revenue from external customer by product and service when not provided as part of reportable operating segment information." } } } } , "auth_ref": { "r32" } } } , "srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis", "presentation": { "http://algholdings.com/role/AssetAcquisitionDetailsNarrative" } } , "lang": { "en-us": { "role": { "label": "Investment, Name [Axis]", "documentation": "Information by name of investment including named security. 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An entity may also provide subtotals of geographic information about groups of countries." } } } } , "auth_ref": { "r33", "r87" } } } , "us-gaap_ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsTable", "presentation": { "http://algholdings.com/role/ScheduleOfSalesByGeographicalRegionDetails" } } , "lang": { "en-us": { "role": { "label": "Schedule of Revenues from External Customers and Long-Lived Assets [Table]", "documentation": "Disclosure of information about revenue from external customer and long-lived asset by geographical area. 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Warrants and rights outstanding are derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months. Disclose the title of issue of securities called for by warrants and rights outstanding, the aggregate amount of securities called for by warrants and rights outstanding, the date from which the warrants or rights are exercisable, and the price at which the warrant or right is exercisable." } } } } , "auth_ref": { "r45" } } } , "us-gaap_ScheduleOfStockholdersEquityTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfStockholdersEquityTableTextBlock", "presentation": { "http://algholdings.com/role/SupplementalInformationCondensedFinancialInformationTables" } } , "lang": { "en-us": { "role": { "label": "SCHEDULE OF CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' 2019 EQUITY", "documentation": "Tabular disclosure of changes in the separate accounts comprising stockholders' equity (in addition to retained earnings) and of the changes in the number of shares of equity securities during at least the most recent annual fiscal period and any subsequent interim period presented is required to make the financial statements sufficiently informative if both financial position and results of operations are presented." } } } } , "auth_ref": { "r11" } } } , "RIME_ScheduleOfSupplementalInformationRelatedToLeaseTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://algholdings.com/20240630", "localname": "ScheduleOfSupplementalInformationRelatedToLeaseTableTextBlock", "presentation": { "http://algholdings.com/role/OperatingLeasesTables" } } , "lang": { "en-us": { "role": { "label": "SCHEDULE OF SUPPLEMENTAL INFORMATION RELATED TO LEASES", "documentation": "Schedule Of Supplemental Information Related To Lease [Table Text Block]" } } } } , "auth_ref": { "I" } } } , "us-gaap_ScheduleOfUnrecognizedTaxBenefitsRollForwardTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfUnrecognizedTaxBenefitsRollForwardTableTextBlock", "presentation": { "http://algholdings.com/role/August2021PrivatePlacementTables" } } , "lang": { "en-us": { "role": { "label": "SCHEDULE OF TAX PROVISION", "documentation": "Tabular disclosure of the change in unrecognized tax benefits." } } } } , "auth_ref": { "r478", "r816" } } } , "RIME_SecondAmendmentMember": { "xbrltype": "domainItemType", "nsuri": "http://algholdings.com/20240630", "localname": "SecondAmendmentMember", "presentation": { "http://algholdings.com/role/RecentDevelopmentsDetailsNarrative" } } , "lang": { "en-us": { "role": { "label": "Second Amendment [Member]", "documentation": "Second Amendment [Member]" } } } } , "auth_ref": { "I" } } } , "RIME_SecondMilestonePaymentMember": { "xbrltype": "domainItemType", "nsuri": "http://algholdings.com/20240630", "localname": "SecondMilestonePaymentMember", "presentation": { "http://algholdings.com/role/CommitmentsAndContingenciesDetailsNarrative" } } , "lang": { "en-us": { "role": { "label": "Second Milestone Payment [Member]", "documentation": "Second Milestone Payment [Member]" } } } } , "auth_ref": { "I" } } } , "RIME_SecondPaymentMember": {

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Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments." } } }, "auth_ref": ["r136", "r256", "r258", "r259", "r260", "r261", "r262", "r266", "r267", "r268", "r271", "r272", "r273", "r274", "r275", "r276", "r277", "r280", "r294", "r295", "r296", "r297", "r299", "r800", "r801"] }, "us-gaap_SellingExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": 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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": ["r446"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate", "presentation": ["http://algholdings.com/role/August2021PrivatePlacementDetailsNarrative", "http://algholdings.com/role/StockCompensationExpenseDetailsNarrative", "lang": { "en-us": { "role": { "label": "Stock option, risk free interest rate", "verboseLabel": "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate", "documentation": "The risk-free interest rate assumption that is used in valuing an option on its own shares." } } }, "auth_ref": ["r448"] }, "RIME_ShareBasedCompensationArrangementByShareBasedPaymentAwardFullyVestedDate": { "xbrltype": "dateItemType", "nsuri": "http://algholdings.com/20240630", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFullyVestedDate", "presentation": ["http://algholdings.com/role/ScheduleOfStockOptionIssuedDuringYearDecember3120202021And2022Details", "lang": { "en-us": { "role": { "label": "Date Fully Vested", "documentation": "Share-based compensation arrangement by share-based payment award fully vested date." } } }, "auth_ref": [] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems", "presentation": ["http://algholdings.com/role/CommitmentsAndContingenciesDetailsNarrative", "http://algholdings.com/role/StockCompensationExpenseDetailsNarrative", "lang": { "en-us": { "role": { "label": "Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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"http://algholdings.com/role/StockCompensationExpenseDetailsNarrative" }, "lang": { "en-us": { "role": { "label": "Number of shares available for issuance", "documentation": "The difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable." } } }, "auth_ref": { "r46" } }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber", "presentation": { 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Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur." } } }, "auth_ref": { "r441" } }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber", "presentation": { "http://algholdings.com/role/ScheduleOfStockOptionIssuedDuringYearDecember3120202021And2022Details" }, "lang": { "en-us": { "role": { "label": "Vested Outstanding", "documentation": "Number of fully vested and expected to vest options outstanding that can be converted into shares under option plan. 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Includes, but is not limited to, methodology and assumption used in measuring cost." } } }, "auth_ref": { "r416", "r424", "r443", "r444", "r445", "r446", "r449", "r454", "r455", "r456", "r457" } }, "us-gaap_ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansByExercisePriceRangeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansByExercisePriceRangeAxis", "presentation": { "http://algholdings.com/role/ScheduleOfWarrantsExpirationDetails" }, "lang": { "en-us": { "role": { "label": "Exercise Price Range [Axis]", "documentation": "Information by range of option prices pertaining to options granted." } } }, "auth_ref": { "r48" } }, "us-gaap_ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansExercisePriceRangeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansExercisePriceRangeDomain", "presentation": { "http://algholdings.com/role/ScheduleOfWarrantsExpirationDetails" }, "lang": { "en-us": { "role": { "documentation": "Supplementary information on outstanding and exercisable share awards as of the balance sheet date which stratifies outstanding options by ranges of exercise prices." } } }, "auth_ref": { "r49" } }, "us-gaap_ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansExercisePriceRangeLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansExercisePriceRangeLineItems", "presentation": { "http://algholdings.com/role/ScheduleOfWarrantsExpirationDetails" }, "lang": { "en-us": { "role": { "label": "Share-Based Payment Arrangement, Option, Exercise Price Range [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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[illegible]

[illegible]

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1^ZK@>1P%>4K.G.BCANU+AS&ULM5A!>H\$X\$!>I0K0A05D!>85U!>N!>+G M!>+6R^T90GMMZFBW^X88X^M^9FT^RK1P^VTEH6M^PTD9^V+>+KQIY^>Y>+KAA
M3!>S!>M1!>@>(JKB.D EXP25B^ATFBBD^N35BEAP&RC#>85U!>G ME1!>16FFPK8A!>U R2=>X\$B\$!>84AXNLN^MCJIF27TH8!>FM2!>U3.EPLTORZ6
MSXLA5U>5C16A!>@>PBPAD!>L!>J>+D.W+>X&S7@>EE5!>D!>M.1!>S(=1-8N3>#>K.W10%POS#>1&U2C^>A&1AHJ!>P-F 2 26!>U!>L.H!>L.M&AXV4+2M2Y6P7^TJL!>K!>A!>O.9RCE!>F*
HJ7856P!>A!>O.P^3AVC2W!>#Y<5J8^T^&6=>W&5!>H!>F!>H!>AB50H!>H.W M4!>T!>#>AQTG!>H!>WY!>OMX>=>95N9P!>Y!>S!>14W85>O>J^1!>M(HG!>@># M#B>8 !>TKK!>P<1920 M
WBZ!>C!>1#0B3W!>P!>AY.#!>G!>T!>H!>W!>W!>C!>KB!>X!>LOUW!>=1.8@>3.C!>1!>H8U!>1EP UL.24!>B9YQ\$8.6!>K5!>S!>P6B.R!>M!>S!>#>1U8H^8!>90!>14D!>2!>W!>T9!>5F0^>SU8!>4GKA!>C!>EO!>1^G.
JDD^HXI7EGA!>@>G8@>E0!>L0W^#>MX-WS^1\$8A!>O!>O!>6@>C%?>0!>23L!>H!>U!>R7<=>1.N(Z^0!>V=9E!>@>YBP-D!>M2!>G&@>G!>D!>E!>C!>H!>D!>X!>H!>1.E!>P!>#9<@>FNP6!>U!>9!>J!>W!>J!>G!>H5?
P!>J!>S!>M!>M6C6=>1!>H!>1546W^6JU!>+!>#>H!>L!>D!>L!>J!>G!>M!>G!>J!>P!>L^R!>X!>H!>5M!>Z!>M!>L!>O!>H!>J!>M!>W!>E!>N!>F!>J!>W!>P^>N!>D!>M^>J!>M^>A!>E!>5P!>L!>9!>U!>M!>I!>U!>S73.3%!>H!>E!>5^>B!>W!>N!>W!>L?
>?>?>?>?>?&

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[The content of this block is extremely dense and appears to be a corrupted or heavily obfuscated version of a document. It contains numerous non-standard characters, symbols, and fragments of recognizable words, making it impossible to transcribe accurately as meaningful text.]

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 16TWN8&ZQ>=>C98JTVQ&+N+ASJQ\$Z00B1KY&L M68?CM\$ MQM OJF\$>1-3V1%0-O8-NP=>.&%XV^Z)P)WDQJH1S:7H80U<=>H
 &ZW:GZ0>N23C09X&68P\$V1812YU0H MU1+V.Y.CAL<3123PGJ>9S14&9EMC:43714+SK3L3?/?J1>?QI<=>6WWMM MOY#<=>
 ZE/ICSR9+>1QYHJQCG10/57:DJR-M:1R025145<2%&3CLN>HPR3=>1TQVY1L&H^1J?>6ADGRQ1U@IH4YHP68V M8603215=>G0I0Q<=>E.C.A-Y2+2L AG^APK459F:2K1?>O.X1
 (5<C^<4FG-MIMFF6A:WRFFE<W%IEHV-MOF-F\$VF2L5DYER^CUU+&42VU)I8D\$N>)/XTP^OWIZIY0-JO^T9^EL=>W-HI=>MDIAW:6+G) MZGVQ>HKKY<=>U#^16Q0)82WXM
 MV3=>1L^86 14< 93.OVCAM09%>P1+PA^N:14QO1FMOQ3BZ VZFM6V7F MCV/Z4Z=8J-1ZNV=FE@<=>6AOT<P2JH6Q=>L-83 G-J1J6 A-D>S^WJ
 MM%J29-0?7XW5=>J6651&1H(H)14EFL T^N:5%IF=FQUM16:2A@PJKXW)M^%\$UES+18=>75/@GGW2KJ2XC7?7JHBBXQ07S6G1+2>S3M1 MWJQ<8\$=>A2+5L+>
 "0Y3">Z1U:HM 07QY6JPB:2+1L KZ3?V-HUN@<M.S943HBYUJY7U4H%Q.KG&H8>1A=>1JNO\$B6%&97?>@JXC1<G9J&2&1M^>Y<@DYPTE>FHB\$O)TNP2Z<=>3GU?>
 %0UMI&L@YUGH<P>U-EWAV17J6<=>5^P-1Y:MU1EQHANNYD2WF9E01(H^>MPYH1H@>40\$SO<L\$W-6NMY)6^BFS>?OLYK1#D?7 Y6) 8^1&U8+HD=U M^0DK^IH&N0-
 FKA8\$DSMV@17A^C925X16H4LNG69J7\$S1SZB>>1Y1ZM)E MI=>H:15FC:DU:A^ZC9 U-5VGHE:M 9R9YE,FYM4ITH%Y1P.5F2.N-MA-E=Z:LWE&T^*(9LU
 M<L:YU=>+HWM^W1QJG5)MGLJ^T^WV1)=1>1& V2 M^V1 HK3<FC2<2IMTF&T)FCVJ1+15N5JAGY=N^XFR1#7N10>88(1R1GSP M&K&WSD-NP:0?>QZD%<+(DRX:K3)PE:O1=
 <167+>1=>OABLS72%JY@C&SBK^M^N6+GNF(01%0^VM@>0:PI2F9>X5XQGSQ:PQ0^FLHBBYBKQ:006H N7?V7881>6&4H1FN=6GXU
 M20>2:56=>5&Q1YH+QCG10/57:DJR-M:1R025145<2%&3CLN>HPR3=>1TQVY1L&H^1J?>6ADGRQ1U@IH4YHP68V M8603215=>G0I0Q<=>E.C.A-Y2+2L AG^APK459F:2K1?>O.X1
 ZE/ICSR9+>1QYHJQCG10/57:DJR-M:1R025145<2%&3CLN>HPR3=>1TQVY1L&H^1J?>6ADGRQ1U@IH4YHP68V M8603215=>G0I0Q<=>E.C.A-Y2+2L AG^APK459F:2K1?>O.X1
 %0UMI&L@YUGH<P>U-EWAV17J6<=>5^P-1Y:MU1EQHANNYD2WF9E01(H^>MPYH1H@>40\$SO<L\$W-6NMY)6^BFS>?OLYK1#D?7 Y6) 8^1&U8+HD=U M^0DK^IH&N0-
 FKA8\$DSMV@17A^C925X16H4LNG69J7\$S1SZB>>1Y1ZM)E MI=>H:15FC:DU:A^ZC9 U-5VGHE:M 9R9YE,FYM4ITH%Y1P.5F2.N-MA-E=Z:LWE&T^*(9LU
 M<L:YU=>+HWM^W1QJG5)MGLJ^T^WV1)=1>1& V2 M^V1 HK3<FC2<2IMTF&T)FCVJ1+15N5JAGY=N^XFR1#7N10>88(1R1GSP M&K&WSD-NP:0?>QZD%<+(DRX:K3)PE:O1=
 <167+>1=>OABLS72%JY@C&SBK^M^N6+GNF(01%0^VM@>0:PI2F9>X5XQGSQ:PQ0^FLHBBYBKQ:006H N7?V7881>6&4H1FN=6GXU
 M20>2:56=>5&Q1YH+QCG10/57:DJR-M:1R025145<2%&3CLN>HPR3=>1TQVY1L&H^1J?>6ADGRQ1U@IH4YHP68V M8603215=>G0I0Q<=>E.C.A-Y2+2L AG^APK459F:2K1?>O.X1
 ZE/ICSR9+>1QYHJQCG10/57:DJR-M:1R025145<2%&3CLN>HPR3=>1TQVY1L&H^1J?>6ADGRQ1U@IH4YHP68V M8603215=>G0I0Q<=>E.C.A-Y2+2L AG^APK459F:2K1?>O.X1
 %0UMI&L@YUGH<P>U-EWAV17J6<=>5^P-1Y:MU1EQHANNYD2WF9E01(H^>MPYH1H@>40\$SO<L\$W-6NMY)6^BFS>?OLYK1#D?7 Y6) 8^1&U8+HD=U M^0DK^IH&N0-
 FKA8\$DSMV@17A^C925X16H4LNG69J7\$S1SZB>>1Y1ZM)E MI=>H:15FC:DU:A^ZC9 U-5VGHE

[illegible]

OL7#3R:9(TUV-4) ZM<UOYN>=00NQ M.C/FWNA166(SH.8% WZB1B2>IG4*U<UZG:72Y<7D<M&0i@SRA>Y7(11Y=>#1.>&WMIR.7<6T.11RE15<^P>C&A(G)&W9
ML(RR<=>F783DEE(FW)11%EFYG<6JON9Y+>IC0BI.5&2&S<HS+3&FED9K<U-MRPGD796/EAL704STJFTN<W?HCB5D\$,SINIK)<=>=>f=NT51T\$.X\$X.YT.MMPL
(FU.KME<K1ZB<7T)FN9>=>=>06DH5UHN(139YX9>Y1<=>2130<=>5V1B<HJX.MR.G177E.H9AU<U.YC9L(DH.H5D)>=>M%0iG<150&P<1003Z1E1.E0J.MF&8<1+>P\$*<LZ7
H5H1<1.119AG#>1<T0<LH.WUGES<2W0VY<MIO ML.2.3V.H.HSW+18VEG>4\$(<F.MVZ.TX.5HA1(11S<U/EM%SHGCOL16G>DD<U.MU.AG8K<4P706<U.ML<=>7S40I(NP>2-Q
4XW<MU)UT<=>4#87KCYVAYOH.4M.7J. JH<89J<U.LH.STEKS<E>PNRCG<U.MVZ.29FXO)WL<=>P<1DHCS<29G11W1/G<6VQ\$WZVJ<U.QOB>YR9R<650\$>A.M%OGC
IMDMA<N614UJZ9R/WA32RV<0K6K8.2V<P<Z15+5P2%<O'D0169<=>38FA<=>UQ2H5TMDI(10#5P*RT"<=>S0S.2<M19.2)<K*8Q<1+<B)A)<I0.Z.OM&*<=>56XYI<Z&BATZ4<U7
90M\$!<=>091MA<3<3#<O<ZLLH856W\$Q\$C0-H\$<PKX9+ZD4O<UW.5Z<L6IE.N.6)<M\$<ML.8*YDS+\$0\$<7.S7C<UJZPOC<E1O>J+Y+&O<AT06Z>V>IAX<=>O/WX
MEPY<54513<=>C3<=>B3H(TOG)2WH<WXA<0=>9=8\$<I1=>2/<T.V.Y%85<=>GX<I>X<+<1.IKL<12HEHFI&LUFMO.ZK.TU<=>AK1&PHN1<=>4#S&1PO-
9#W19B91)<=>WDG2C/LZ/KZ/RH44.M7<(<Y0PDGCHU<U>X-T8>I2N.93%<M<=>10.4ZF.NA<CYM2<=>L<U01.M4D.M535413JLG<LGB%<+HJ
3+<ADBP0)KW715<9%MSN.26Z<C<K.DVWP14NN<17.M.KO<M=6U1<=>L.Y2QD<H7K.IAK<=>H/L.BEDR253HJ&C0.E2Z1C<=>19PUPIN90D(16E;7MP9000X%\$6HLZEYS33G
M(ZIENG.<=>#34%<R<C/<UWB1<K(0H+N<R)<R(DZT.<=>S1.MY.(A.V.Q.61247X890JFEVRJ.<R(DZGZ<=>N.2F6.M80&<=>5.5\$<ZV86UJ.M5<H8&PBH\$<K1\$<E120YVQH920.&0V<=>V\$
MX.F<=>1A<71<2H0568E(72A)7<=>C(U+O+N<VW8)<G1NW7E.F.KWN<3DBBIC<=>U166SL<=>B7JN<MM+1T21<U+<=>NHHW0363B&9>=>B.<S0D1701F<U<=>C<MIR MIN>
(Y(LO<=>VYIR.T1<X1<=>4<L2/<E+<=>A7U<=>UHH96Q3IG<WU.82+<ZV\$<M.<7B+<=>F6D3<=>Y5790%<+U.Q04<=>IOY.BW)541&E&A&EW371DYC9A97D.M2.R&50<Z
X.I.Q.1.4V<L<=>K5D61.P\$(<NJM.091B<04753RN<=>A.<+1<=>P<B.M.PGYH&QJ<UW<IAZUE.<ZD4<=>AS<6.3#<9+<9Y)XW&=<0IE1.B5.H.M2CZD0<6.ZN.<=>
L.U9C1X<=>G105Y9ZKX41K3Q2.M8.R(K72D.US<=>Z.N8.392Z<=>XQDGSL040BYH1Y<=>XKRK+<=>S013L\$C<=>M)FLY.FLY<=>OGX<=>H2.7AOE
H2.<=>V8<=>KJZ5J<=>EGPN<=>1KE\$<=>6U6<=>29XZM1U<=>=>W.)M/B.1.NBQ09P156RIAEN.BFJ65.3.<=>M0X3U<=>X3+M2<=>X&X&WBQ.M<1
(#FEKA.1Q<W<=>IN(OH)T0<=>O<AX\$5C<IK3<U&L51.300S<B7Q>=>=>AKZF&=>M1R(C7132<3ZSS5VP<C.SIDA.NI&<=>31.FTQ7MI<=>=>9P1KKY.71488A<Z1.M8<=>8EK8<L6-S>)<
IYWCJ0UL<=>L61U0.0>E<0NG<=>4+HOR1R<=>2TWI2<=>3Y.<=>MPX18R0UM1<=>=>=>L8(0D7D)<=>+9HX<=>RS<=>A&EF<=>3XHAZO<=>7#G.O<=>C<=>F>
B.8<W&T&E<=>VW.0P.5B8317M<=>M=Q<=>Q&B46821<=>NA7PDUKQJ<=>A1<=>I.NX.FM.00751<=>BIVY<=>K.W.29LH0<=>SL97K&XN.TK<=>L8MA0<=>C.B1%<I<N<F1H.MB1<=>=>=>44171<
YKRUIU<=>=>W.71Z1B75R<Z.5.E<=>C&64QKNF1%<IOK.IV.UQ.M6XPL2<=>2.PCQGY<=>URP31J<=>FDN<=>I7H5DH2H1B<=>S71URSL7L1M<=>+<=>0&S<=>GRV1BFQ.VV3)<1
<1>=>U1.WY<=>77Z78MW<=>VY<=>VYK<=>Z000<=>M1LHNN5%<=>E2Q.M.K136FE7R.EH\$<=>E&DRG<=>U.FDNH72<=>2R.MT<=>E21%<=>9HYH0<=>X6S<=>ZIB6.80JBMZ.<=>SCIZUY2X<=>H1K
MULDAPI1T0<=>6HW.7WOL.W2<=>L6ZZ<=>LD5E<=>H1GB<=>B6K.B.9.<=>A.<=>B.M9U.7E<=>7RX7<=>CDNRX<=>2VYMH\$<=>H7<=>Y/HG0NH20Q<=>L59.M1890V<=>X&BW052F\$<=>57<=>RTZ<=>+<=>AG11<
F)U3C<=>0>=>O>9<=>S<=>I.2<=>M4KY<=>B+P1P<=>JELF&#37F.FV)<=>#<=>VY.1A.9.FEB<=>F&ML9<=>ISZ/HZ?<=>M<=>76GM&<=>L<=>4L<=>P41.5.WP)0<=>Z.6N4?
%8IQ0<=>O.RL.C<=>O&XNXY)K1B9K<=>VW1<=>=>fA<=>I.<=>SHXIX<=>D32D321<=>O<=>=>M.B&N1.2.SU9.M33C4&N8NSD<=>W1.X1%<=>G)ZLX<=>3DPLU<=>+<=>WFO.<=>9O1V<=>IR<=>+<=>P<=>DZ<=>C7+195F
M<=>TBDY)M1)V6<=>K7Y1Z.B.M1<=>=>S&5<=>3.T.M.TP.W11<=>L.Q0<=>7<=>1<=>OYH7<=>I<=>L&K1<=>=>WV<=>L33D<=>N1<=>4R8A1T.AWK<=>M<=>X<=>E3<=>ERW5<=>=>7P8K061W<=>=>6?
CR5B<=>48Y8R.X1U<=>L.T.S7<=>+M10.L.P2%<=>OZFT.<=>69<=>Z03<=>0%<=>43J.MM1LGI<=>7<=>0)<=>S.M&CN16L0.<=>SGIVZ<=>+<=>VYV72RISIU<=>+<=>Q41X<=>O&F31J.L.M<=>U4Y47%<=>R1<=>L.M.<=>+<=>1B)1<
=>E.O&C<=>M9<=>WHR45F23B9.1.OVMP2<=>M)<=>+Y1<=>=>IR<=>=>R.M.H7<=>MMS<=>=>SR+KRL1.Y1.FFH.A.9/75H0=013.1#4<=>I&AQS(FI73YTPD4.M1VLM+B(9\$9/(H/U<=>V1\$S9.L<
C<=>L1CP4<=>N+BGF\$N2<=>G=107<=>+RL2M)<=>R-B.MCET6<=>J5<=>+<=>L&amp

MJOJMH+0>263BOJ5R7S7ZR O&6YEK/T1UG+8HZ/U!<&?QU< 1K 0!<@/M1Q=4\$US/7H*Js.SRLEXFRI>H<4YD5S*E<:HU+3OZYX<=,ZY%.GD%5-M@OTTHW+
(E4+ 0<PW+ZXW@<1G*?>DRZK<#EUFJ<R MKS ZLYO.M N=G-TAKRW+JGD<O9.<@.5=<=0A4NCS2H-OGF<ZPLE\$XM4.(MDB215VYRKJF=>#DLRCCP19XV0FT
BNA#B<7.6JPOJ.730BA P<6.A55>DK MDGFS4FD>GQ<KEHIT<X&E0 5VL3*HB@B.#XIA<#TGKTL1QY574.<VM>=>VY-BY<8@<HE@<09N1S<DP.MI@B 1<S+>+17
Q04A<M<Q9W4QJ42=>U<0<E2GCLD<MYK3SDUW2=>97%FB87R<K4<#M8F@IRIG<EFLU<R<O8<EULH>>OYBTYAD VB(YG VJ&WV 1T#018<=>L+M(SP
W<(<8<1^1519OI>=>OVL5=OWLO-JH7Z0@/U> Z9^!HGQ?8L!78P0&YF M<D2(FX@<(Z+9PY.)JUAXHOG<A(\$N<1K0I=X:<#&0%P*#.OHDTO0!O2VCH
MGJ3I0%\$<1H@Y<1S<42B2S<49E>=>G6<=>R5IO-Q6#1K9K\$5<X<KXO<G W<MBAOC&B72=>1CNJ5I9#P?S0=>18H-R2@JAP PBH9E0&R<X<X<Z<JL<CO M168AC0Z33(3K<=>
=>73PFBGJ<+<#<6<1?>=>40K(D<H?V2J1HDFE<A<1^M2?PZD0V-P33?<6<XFC#(S2A41B9MSHD@<A ORIM<37G<1<?>OMEZO@<I MRMDW38HEMMDQO>>.<P1CL(OM15Z!<
N6L70N<F1TSYJ4!<HUR4A<#6 M<BD<Z22PFU<UW<@<MV1N18H<I OMT2PZW<L<@Y14S<JFP93<#<6JVLXXX MU\$B#5N
KM/G66>@<O1K6G9:Q Q027QZ<SUQOM<SICSPXJUMH<@<N<GRK5A M9K1L1(18H)86P6QUNMW79-76B**J<G<#HIN?<(S3 /ZB>XIOQ<YS<+Q.MID
MM.597T>SV&\$/M<?<2%1#916IYA 3!<GR4C*GM&4?H0IXA70/44H!%M HIFH2A0%<X.7Y<6J<IW<#<HWA VCI<9N5Z1&S<9JNYURY<K\$)PAI!<M@<A%UNY OIM
E54B<RV<FVAZQ<@<#<X<YOV3SRST7>?PC@<#<PRAAG<W0ECC(HR<B<P<LX 44P<#P<VET MNB<U<U!>W\$H1>F<60<=>G<DPW0.2V<C<#<X<YF60X9(QP)V&L0<1W%623TCT
M+UWV793 Y6R<5Z2L1A2@<P<S<T&H0Y8I8D><O>5>U<ZC<DE<3AA< MP?5I2.M<V>=>IRBS<28X78TWP<FAO<T& M1Z<(R?OT1S<=>FDR<60?>H<L<B1MKT+G?<
N4.<OPDHUVU<=>L<UWIRW<M<+IYBKJ?<MD. 91&E@<+1<1<8G<OYR2<Y<VX<G<W?H?<J39370!<#<MSI>36<N6G6C9S<+4PN4!<7OT&E!<TOP2(1<6?<F1H<@*T0A<6*BH<U<_K&Z
ML<?T0&#<=<L1G&W<B.6K<?<G2.O1A1!><=<X0 M0P&8<1<N4H<X<YB<R<Y<Z<0*#<ARIV+M<C<FRI<6+U<X<L2R!U!<U4!4 M<=>5?<Q94L\$>LJ<5?<6?<
<RZ<M!<WS+WBUD<I<4AN80 U20.9>S<#M16C9G<M!<D<#M\$<=<JO=<#<C<=<5?V?>)R@<I<ARI<*<1\$F<4%<H0SXI W2F7/M.V0320FYL%<OELVIO<O!HM<Z)<KY>D?M<@<H Z I2!<=<
MX+D%M<=<E7Q3K1!<66Z<=<WOKMR&B4!00VY<9<@<B3VJY<T6L6IGG?R2?Q<I0R<8>Y<K+G1J3G<431 M<L%<@<=<OQ<P<I<GXT2G1Z<31QZ<C!<#<X<#<XMSMMM?<DKP15*#<K
1#<#E#P1C8VJ3KIM0<81#101R<X00Y?IG<H<123<8IEJH32H!<W7 MX2?78Y<XG5<SX+!<#<@<=>Q9 MC0SG&8TU?<O3/HH01K&WKR<D>L2+<8A<_JIS Z6<03568BD!<#<#<G<
<1<+1 MZ<ICZW0YQK1V<#<MM.BF&WQD<C<HSA<+<H4 BSIR<H A X<#<#<212GZ< MGCF<R<=<=<X1I<K&W9P<1M<+R<GD<ODUO!<H06TK2 IG<I<C!<G?<Z7 M0!<X\$
M2+HULZIR<#<K>=>@<660X<U<+<R2VX<U<+<X&D<1<N4H<X<YB<R<Y<Z<0*#<ARIV+M<C<FRI<6+U<X<L2R!U!<U4!4 M<=>5?<Q94L\$>LJ<5?<6?<
(569\$17V<CK\$SDP)<J<CO M2G<K<Y<=>ZC<E!<#<#<K7Y<@<JNS!<M?<=<N4B<M+<UHLTM\$<@<2?<0<1X90>.>LL<F+<75A<3UA0K&9MO<@<NIDH%\$<50\$<7=<MM+6IVB<#<8<=<@<I<C<
D\$<KZ<=<D+J1933GR+24U<M1<#<P62ZHFH6<R<?<F<6<N<IRF3<1&SU<M<#<4<=>K<S1<[<XK61<NUI<#<#<DJK6<IVIRYX<=<?MU<@<W>VY?<GPBTY<M!<Z<MF<I<X<89<+<B<
64<Y<GKVG<D<H<Y<2>=>5<WL<N<1543722 N8<O1<K1 M<R&WVDIR<X<G5P<ZRRV024<S<10\$<9<DASH<DG<L2<=>J&S<H0<Z2CQ<MCG8M<MP.ZD58<#<2M<
G<10A<=<1B8%<AX<#<L&F<#<+<MWU<G3<06<?2P<H&E!<M2O<48<122F<KWYD123<PS<CH<2<I<U<Z48ES9N?<@<4+<F<10<#<Q<N1<=<P<MBSHGH!<
<8&D2>E<@<IART03<E<R<IGQ<4YHYH4M<OQ<1W<T2<22Y9I2 M<8OYDF2COPG8<(<#<G<7PA32MDL?<=>5%<+DMT<=>+>I!<@<E!<HJ&S<+<1RFR<#<Y=<M&B<+<CX&K3300IY<1<XX?<
OI<E<J M<O!<O=X.FIGRB8GA<V&K0JTYVQUL<L8\$Z<@<J<DYXIT<=<R<F!<P9I3G<H05Z<V1W7TDP<#<ZC!<O<+<C2<=>3<MISK<V8G159<7LZ6GZ<U!VTP<?<?GCM?<YU3Q#<1K
G4<+9F<+<P3<3RDP<LV?<H!<=>I9LPY5<=>9H!<2Z3?<I<U2 M<M<+<FE<NZSAIU<B<W<8RLPM<H13<NC4<9WG71%?<U>=>=\$L!M<UB!MF<6Z M<Y<H6<=>22MM&9Z<JQ<
<91<@<YICC<D!S<C9W<=<IG<@<L2>=<EFL<T7NFIS<S<MGP!<Y<K<=>A<S1<CMS<=<=<I<W<7ALP<H+<V<F0CG!<O<KW!<K#<B6<KA<=>O!<T>3<P MOA<A<MY<O<S<MK 06=<
T6!<UQ6!<H08<1C<D<1P<2VQO0GDPD!<S<=<E&B<FHY3>.<#<I<W!<D!<=<9T M<M<#<YMS5G2QPEZ<2NF<V57<V4<S<#<P<M<=<9VT<0HJ!<#<#1?<I<=<M<KKKY<H<Z<R<C<3DXW<=>13?<
Z1%<2<E!<H085?<MAFZ<=>6<GA1!<D<S16E<D235BGY<U<L<A<V!<V!<P2ZB8Q?P5<@<9VZM3Y<J!<MCD<#<+<2TGL<WL14<K5FJ7ME3<H<V<45<X<E<Y8<L<=>JG?<9?<I?<Q<
M2<DLJ#<4XFSW<V!<S<+<0QT=<=>16L5YQ<P<DY>=>OS8<1GZUU8V<+<JSD>=<=<E!<6=<+M=WAX0B90QOS<6?<3B<7S<+OXI6L&F4P<F7&F1TPXK3U<5<Y<0K?<Y!<8<+<MP!<FAO
ZB<H69M64A<C9<E5H7FTYK9I<P!<#<M GP8<+<OY4<L1<YKZ<C#<M86\$<W9<1@<=>M4071G1W2A<O!<LSUWAI<=>Z<UK<+<VYMK<Y<G<#<ANT<D<?>=>C6<=>=>M2<VMM?<
=>V<C!<C<43127W<E<F<W<H<6G!<H6<+<7EY3?<I<W&P<FRP<9W<+<L2E?<JA!<D<M!<62<F<VU?<I2?<D43<=>K&J8DM6K&R<L<93<?<3@<HLYGK?<C<#<D144B<=>M2<U!<H<NNM!<60<8?<
<41A<13D<K<Y!<E!<U<38<=>T<NJLS<=<G9<#<B<YW?<Z<=>?<IS?<SX<H2C<2H!<Q3W9N<4<M1Q1A<D!<Y!<M<+<=>1H!<E?<2B<+<@<E3!<H6PH20<+<G!<S<RLIO<5W!<S<+<17<J>9YOX9?<1\$<1%
M2Z<S<205SSJY<=>67!<13 WYPN<L!<#<LEBR<0<142<7<3<LX1L<H2C<@<K<#<TUA MHU!<38A<6<NKT<H!<1+<16E!<6A<?Y0EU!<T635D3<B<K5 M<#<=>MNS<H<7
M%<S7Y6<B6?<R3<33X<=>Q2GZ<X3W<1<HJW174<X<+>SG<=>G&G0K0TXZ<41J9IOL<H M<5MA281<B!<M?<P8?<2N<U<U<=>1?<Y36<=>V<H<I23<#<3&#<?<D<C<IK9
M1QW<52<6<=>P<V<#<0<U<R<H0Y?<7UG<P<RY<X3?<9I&M<4@<OIRVP<MLM<+<H0Q<6<81?<N<B<Y<BWT<?<2Y<=>35RJAL<716W<@<#<PJQ<K&ATNY2!<P<MFN<Z4%<G1A3HOJANE2<5>R<XW?<
Q1UW<5<B<6<D<3<P2<#<PDLA0Y<A<O&G<W&5%<M4<VQ10<=<1<5Q<D5T<X#<TE!<YU MBP<5W!<B<=<#<WK<S<JEQYNIQW<#<L@<=>CHLD35L89T?<#<=>RQ?<YU<S2P<6!<O<2
M1<U<EL3!<QO555!<+<L<R0<R<6XSVN<7<3<1D<JEW<+<W!<G<A6UHU<V<C<GN8 N<M<1HG<59090N!<=>@<5%<1%<=>BBTU!<Y!<U?<=>R<=>?<Q78!<V<F2N3<+<C<84Y<QBBP<@<8!<Y
M2J<13TE6MWEOT7<+<G0<98<#<KKH&XS<GUX<=<+<T3<#<QDS<+<Y<=<P<=<=<N!<6R<E<MX1W<BQA286<M6S<+<FZ<D<FN0YE9<15<6\$<NG<Y<A<I<O89LEFB0Z<L!<M0<6HGB0<L2
IY<#<3J41<@<QF5R>D<P<UBI9<FL<H04<#<+<60XR<WWB<F<@<=<MU<3ME<*<G?<Z16C0W<6R3<#<4GG<RX<DE8<=>1W<+<7I<IRWIX0N<VW55Y9SBB2<R<M<+<H63<MX<M<=>ZP!<J2<
I<U!<L6A2T5<+<5Y<W<+<H<F<F618B<4AD7>V<=>+<@<I1 M2D1W<V<35?<Y<NWO<=>P3KCK0S9T&3<#<I?<Z<S<Y<S<6%<78<I<X<DK1&3<S1<=>20<6<3S<=>S<H0G1<V<9Y<P!<O!<Y<+<IKR0
MS6<TVVW&=<Y!<O!<N<L&R<68%<VU!<M<P<9VWBPIA!<R>=>#<#<M<EVO5Z9<1#<9<=>S<M<?<S!<H<=>MKY0!<7WY5A<W!<N<YAK2Y0<#<G!<O<R<IBUBK&19UR!<8JF<#<8K6<?<+<MVL
M<G!<K<W!<W<G<16Y60<HJ6<4<O!<SUT<=<+<J0MS0L55!<6<=<IUG<T<9S!<M!<28>=>+<A<?<O<QF9L<X<+<9M7K3<06<YV<=>9<@<QTP<=>#<G28P9YEA00P<S<=<CT<=<M<B<Y44
I<TEPDR0A<1<A!<X<G1SP8<G9DQMUHJ1G<H<@<K9!<H&DR<5<W%<M<S<79#<+<A<?<V<4GAZ4<+<2J<KX!<E<7<R69<1TH<=>E<8?33P<P!<H0!<G0<=<#<1<3<49<F<S&K6<3<=>Z63
M!<+<OQ<0C<1B202&1<?<@<#<S<AAJO<LFH<=>5<P8<8YU<MNPY<I<P89A<PB7\$<G MPXA2<*<M!<K<YU?<N<#<8I8Z08QMRDX<3<L<CMX<@<AR<1GL<=>+<D<C19MIGL!<P<M<3Y75<8D0<FGE6<CQ6
M!<W>F<=>H?<5<C5N<+<V4<I6EGX<W<#<R6<Z<W<AD<U<?<T&H%<F%<P<=>P2W61X<MKH<H&K<E<TX<P!<YV<+<WU<+<PLAC7Y1Y1>+<AKT<Z67<R2D4I<9+<AWG<V?<Z7<8?<@<O
M676<G<DXW<=>ZD6<P<ME!<M1DN&0<53RR<S<WU<QXUAT2>@>+>I<+<F<F<6<+<LNB0A<A145<9<?<I<FVA&#<=<#<J&S<#<A<#<IL<SL320<R<V<M6<
=>M98Q0S<15<39SP<L>8SG<2?<CZ<R1\$VY<7<G6Y<V17M<V<(<I<DY<=<K<W<M<@<R4B8X<K!<T0>=>=<U<7S<@<1<2SPIS<H7<=>ZWCJAV<#<=>H90<SH2<U6<=<G<MSR<R2OQ?<V<J
<=>4H<Y<C59K<P<W9JB&+>+>Q<9<N<#<=<1M<V<N<1D<1<O?<=>M?<PZK<JRE<O<#<A1<7<@<4<?<2<=>C7892<6V4S<14<2XZ51&S<+<144P<P&H<M!<F!<V!<H!<@<I<2JG<=>W41<
5E!<I<B6<#<G!<S<=<UC<M?<?<9<=>2A2F<@<K<=<O!<#<=<IX0AISB<D92<E<#<#<M<=>2WCX65M<=>=<L21H<GWWK91<.<SYSAK4<QA2<710<#<5941<M<+<B<DUJZ<Z9H4<ALIG<OQ<@<A<RV<#<P!<@<E9IY<!
I<X<#<Y<NEDB46<9S!<8D<P!<X M242<?OZ<+<#<SU<90W<30LHP5<O!<F<O<4<1KW9<=>+<N<G!<=<#<M&8S<V>S>=>I866<P235<SH M&A<+<#<C&B92FTW<W<D8\$M<=>JURWM?<Q<OEUP<26K
SJOY<M64G68MZM0U!<OE<L0POV&H?<=>2<R1L1\$<5>=>1H9RR0<H<M!<P7+<XOU!<51<+<K T&#<G<N&S!<P7D&RS5Sf(RP15<=>=>IS7+5&RS5J14W72!<M!<6Q<?<V&R1B<=>YNG<+<13?<
<+<M<#<94Q6GL<H<Y<X<F>+<L2<I&D5B1S<J39C<#<MQC<+<=<O M<D<O<S<Y0?<=<+<OSZM<Q<M2<J<B<U<7&V!<P<BOW<+<C32A<S<QM&M<X<J<D<+<R2D<TBIVN<M<WV0L<?<S<XN<=>95<?2<S<?<
?<#<05<44G<R9I<S MB9<1?<#<OJ9E<=<I&M6D<=>1W1W!<5<XWP&S<Q<H2VW!<7=>=>H6G3T<HJ?<T<P M<7<=>5<01TOG0<=<I<JWGM<#<5L<7<U!<+<1D0C<66G0<10%3<?<V<M<D<
SHJMLEYG<=<1%<B!<Z<+<HU<+<224NS6HJ<=>#<JL<=>3<OHYN<=<O!<#<#<OUS<@<1&8>^<SF4<UZ<#<H<=<@<HE<@<4<@<=<8?<N<O!<PFT MSEQD<Y<R<H0TK?<RPD
1\$<FIDB<=>V<M1L5ZP<IMZ3<9H56S?> MG3BGW<01<=<P<#<06<9Q<S<X4<=>K<=>KH0W?<?<E!<E<Z<I<M<@<V<#<#<J!<EYU<M<M<=<CX76A6P&113<=>3%<XQSP<J<1599DL1M4KYVAG<
S0#<@<E<=>5<V9PH412<A!<R1<M!<P!<64<+<CY&#<VH<C!<M<C<X<N<Y5PKK>=>#<E<S<L<=<CF&K0<#>=>22X<C<=<M!<L2Z<S<1<=<C0#<1+<#<1V9<P9PH(78T<H!<H!<P74U!<L74<4N13>=>5K
MQ>+<1H<V4<Y=>H2!<H017<Y<G<VU<F8021MMSFZ<7221TR8<=>SEI<@<D!<D1<Y2X1 M<5=<6Q2Y0Y<N!<XN<2%<656Z<61N!<C<DR<X<+<TAH<V!<UO<G3P?<KGL7<705<=<K0?<VOH!<M4
M!<S!<N7U!<O!<99R9YU!<EUQ39N<5019DAR<2<R<W5L<Y2YKU0G<F!<H!<Y<1V M<5<=>9V<40A12165YFV!<O!<H!<O!<UUS38<SRJY<35P!<Q<N<=>=>6E!<WUN<5<T<M!<P<VQ?<TA9
(D<PK!<TOFAB<P<PS<?<DTBIEM>R2<RY<+<Y<=<+<E?<G\$<#<L!<B!<V<=<U<O<H!<W08 MW&^<(&@<9!<YAH<I2<CFH<@<Q<S<=<VUOCV&Y?<A!<4!<5W<V<J?<G8<Z!<79SP
M64<A3>2>2R!<6<9G<Z<N13P<S<87Z<80B<H!<BC7H!<B2128D<@<+<F+<58!<LORU<F M!<MYSVM<+<02<8!<9!<T M24<158TCEB6!<P<=>B1&80N<
1&8&6<KPGHR<H<H<F!<Y<C<=>A<@<X<G<C<MRRP!<M<QE<+<JW&R2Y<TDG6H83A0Y<CYL!<N<P8T!<E<I64<2Y<C<+>JHRC<F M8N!<5<=>
13P4R1<=<M!<A<8F5CS&KDNBP<COT!<BWM112!<568U<=>D0U<S<G<Z<L!<M<+<+<TLLV<G<=>I<L1<5W9<388PE**1B<S<P!<E<X<Q<O4FV!<Q7<#<Y8<#<#<M!<H2X2!<#<K<(<?<R8!<=>68DU68U
4KZ<R1<S<=<63A<@<1F<14<=<60&S<H!<HBN<76<M<=<=<P<S<O2L<S<1%<#<RM!<YJK<R!<L<=>U<F6<HR202<R6F!<H8Q<=>=>M1G!<6X5<K<=>+<52CU6M<
T!<H!<Q<9MD919W<H!<S78!<=>17CQI7<K!<=<#<O>YR M%<41V<W/P%<ZPO<R2VDL<H!<5<=<@<UT<4%<IR2<S<D&4BMAUCFH<P5>=>2<L<=<@<M?<7!<=>3IO<
KHFXU<#<7+<Z176<H<C<T3<517B!<P<U<S<M3<7160EC<=<MG?<21BW<VDPJK9K!<U9V!<G!<Q2MW<0W<QD51897V!<H<+<H7B<+<XIANMX<=>=>S8<MJSY<P!<F<T%<AN<N3LX<6<#<#<
1CM<P5<(<U<=>5<TG#<=>@<S<Q01H!<E!<H M<HSLP3!<H<K6!<D<T<T?<D2<1E2L<Z<E<H<=>E&AMQ!<@<ME0E<+<XOM<+<RYOTMHD M<(<RJA>3<E<S<=>#<QK<N<P!<G!<G<+<M5<=>
PGS<Q!<R326<0<=>3D7<+<X<=<M4<?<0K1>?<=<M<4@<9V<H!<FE161<E<XG!<I<YF!<F!<B0U3F<M!<M4U<M<=>U<ZD<#<M<=>U<+<X<T?<O<=>@<8TY<PU<+<@<M>A5<=>94Q8<7!<T!<A
M!<S<@<1<G<B<D<N<+<ZM<+<@<O!<P1<=>H0I<R<O&N!<1PS<TD(G9!<L<N<C!<FM4G<M5G!<S<U19013<P!<D91<KW30S<OR<=>8<J>#<1&S<T2?<N2!<#<T<TUDE<N<MM<@<+<1WH&O?<
X9G!<R41P!<H6G0K0&H0UY4G M<23*#<+<C<T<=>7UEA1X<.<?<4 V4\$>=>1Y<=>S<=>I8BH<PZ<@<CA&S<2*#<HJ!<@<M<#<=>FT<8<+<AA3<#<8!<=<F088&C<S<4<@<6<+<1%<S=<
=<#<06<=<(<O<5<=<@<=<P<=<RR M<F<D2<T&S131<R1YX<9Q<+<OR9U!<P3<?<965<FELBSU00<=<=<SXXV<M<B6H3<P MD
M!<#<4@<=<+<190A<=<F+<5<MB45<@<R3A11787!<+<1BNV8X7<@<O&S!<5P<=<E M&PX<P<P<H<45P!<O!<#<=>A9C0<O<1C<SBE<9<+<D!<G7CGX<31&R?<L%<1LX
M!<E!<G659&K4<S6<=>D<+<

#-0N1HS.#-3CXDI:\$S0QV1PA^)+G(%)3YH^PZ^UA^H^YH1MTA#201E:LH&F@W+RS,KJ5L:Q/Q4IZHJX3H3A-CD\$A\$=GSPR:L8J5YHHR<^X^U#SJR3:FK3HA3G1^F-
F/8L9FC,F2I#B#J. MO-U847TQ8S0B&K7(DSLZJZ)+W4RIDJ#R\$1=Q@C@V151Z+VY52T2YQ-M-IN7T0IKV-CJ.OIABX6)-.FV4_F8Q3VXVY2)5)-2,K>P>45IQNHJ^E8T
MD8F8I,FU2\$X_<L^>NOXPK3<=D40\$4<=0%#X@7E9I0\$<=3E&LZ)H>+M-O7Y&A0Y2Y@,TF(,G25<Q@YTFD21AF&C@P2E5D^542UP^MYA(UA^2,B.T5I8&6(SA+UV^M?>
>3L5N^E-C87RV10,LS&RKU>Q.P564TD^M.G1&H8R3^>^>U<C_<G4B>AIV>?7H0QJFEYK323-M2(M=J>3HT3^>_J96Y7Z-RW[X90R2FLZ^GGVFS=K4VH(E8>=010(-KIO3RAXV&
M1\$40TS1E#HMJ(CO6&EQ.DPM6A.SI@<IPZ5WKT\$Q-O<CTHAY>-<->O-MPL3,\$C(L^>8TJ>S4-L+E<5VF5GNZ7WR5<6\$GJ0U04H&V-NVG=VLL3J
M2CVAVY/G8CVPKL<^>2WITN^MU/<N24HU,KJ15L7^<^%4-H2+RR^YPIQ^PBOIZUEB646-BJ<^P-MJ&ZS<3(2P<^8IE+<^<K,Z8M+<^<XG8&^>#J(A0#I(^(H\$YA\$X(Q:REQ=
MS80#_10<YV>G4+<+V1CMJZ^S6ZX<#0&N\$P^JYVO+<+I+P#0&M<C(YCHH7>M^N^KJ&A^<^<HHBJN&SYDV5Y6.FTP7>+<C68CIGX)-60P7V^<KW-89>KFLG1H-MV:KOl5HJUEVKV<:
<0H&F23>74J2LIRJTB(10>^>YNNQB<E>-8-U1AR-MB-8&UBM<H7>0KPO:R(QA)P,H^>>6M F3H75XRK&M574^>474^>2Z
MG&ZS+ROM7L7U2^>KRYI2K6Z>^>48W8L7YR.JR3KYL+DK+<^>#03<L^>B2.M.GE.DI(7OUP<K&D)0N2DHL1#>U13<@<^>2V0C.(SHEZ7YH<@<NZ<VD K%>A.URCL+I^>Z0.HD1I
I&P<11%WETJZLMA)P<^>L43XK^>J2^>S1&L+I^>#>V3<K-C^>M&GIDNTR^>H1^>BHRI+1W^K^>A1^>54K0Z99(N#>37)N1^>5L26&6^>OKKD2+>ZR
M4<ZL1.9R5<L^>I^>AZR1/ASJ0R6729K5%>25IHGQN3^>KXOKI&YBDF+MRMTF6.MC.AWOM3H1+L1^>IC%3L2#>3>=>#W8P8K+<#>J1W7K
G1XGEIOQ<^>HXB<C(7B5Y9CJV+>G6RG@RDESI&PML>22I#>=>+V.W1\$E.3UBPO.2H(AP#>^>6)U-MOU^>#42G3FEUE79C@IRH<@MUHCH4P7H5A53H+<Q+MSB^>AUEOPIA4U7M
MG.7>=>#DO^>#YR<^>BZ+<LX<H6-XU^>HUG+<33Z2A57^>V155QA^>J9X15K MS8NSYLF>?>8=>IPFB_OJ.GF.S9<8FIPLF=>L\$>=>5NZL3,INSACR<INS-MYO^>VWY9/W?
P.F.IS865C(Q.O.KIF87H4L<C_>ASO#<C_P0VEUT1H7(260D MK#9.U1U2^>0H1TJ2>7.#%C&EN=GYX2_79=>90+L^>O1WHJ<2PGZ>+I^>M2VXG HQH4H(S<40IZ<=>
=>8R9%>=>22R.K06GT(GHSHIC1L&^>L&^>KJ_ZH MZTHFW-NP7S04&FAJH/F THIC&GJ.GN4Z<1ZKP2K1HAKI&^>H^>GJ.HJIZM.M:SHI+<#0I32TMMXZD^>06B.PDWUW>1V)X\$<@FT
I&FFWN-R0?>NR#7^>MAK25NS/ON1^>G0C1L^K^KRBL6PN^>LM4J3+IAB<^>K_(EKI68PN7IX<=>#L.MO.SF<X347E2Q_<H@<QF0Q.M&V555Y3<147,76%>V.UNRIV6<^>4=>/_f8H
MG85X+6OR^>08M&IPC>G75Y3<#T.LK1L^>C=>=>L.G.<^>MJO<^>4TIV>06\$>?TSMNP74>CE7(93R<34H.BFR)-S&_BK&F7Z\$J.#F)MMI6X&2
M1_UF22+<^>GHB^>97GFMVBV04JW0Z9JFE253JPD/OTK1^>A0F8W8#_MEX^>WELU+9RIVYVU^>YLABALH51CN M^>=>=>B/XI>Y_JB<K&OOVIR.IC%RY2:AA7\$5>^>17F2
M4@VDR#3+O9S5UB<_ISAW<3^>T%>D/PW<@>=>OQ=>XU&XU&H1T2^>GPVN<@>X>+<M17FKGSL<=>RR4&5Y5TCZ9LMTZ_HLE9I#1=>77>RM+OFQ<75S61VP/2570QOIF
M1XR+<#>BDN<L^>COKYK<=>UF\$>2I0D.EK(Q<^>HIOX&L.PY<^>2^>PJQ<@>MYUOL3^>#%#>J&ZQ3^>NZ<^>H^>A.3@JUBH1<=>KZ7U710+J2M<=>9.G:0.H:0?>
K1<=>3BY<#>SJB6<5_4<=>D1U4D^>XG3H4V56S5Y6<^>JG<=>W4Y1^>YNNH1^>#>BKF132^>4Y4ONZ^>+>M.O.P1<@>H272^>Y\$>P1R1<^>6YLJR<#>+>R<L4<^>H<L^>X1^>6F74^>ZYGCVI+
M>_H1<4BMD^>1_ZD0@<1-3\$9R<K^>E.MG.AROQ^>WR4RNV_>TF33N9R88+2379LGRIKR<^(IOXD^>5L&XRK<S.HF8>2.MJKSM&MK707?>O<X&S9D0
>2=5Y25O1^>^>STMVYL<^>Z(FB7)(5E^>HK(S<98 MR+<^>F<^>I2^>OL<^>I^>P^>T61\$60+Y+<^>LDKI&MA^>R0B<^>TF0^>90D^>A41\$E2^>C^>M^>XK^>IWC.QFKZL^>H^>FY3W7^>L^>H&FWW
D.VUA^>FU2^>T1>_012Y8AQES:C^>M1.ME8E3BT<N1JL\$<^>NK25K(FB7_6VPS1Z2.YM.HD.PI0W9E7^>T5=>=>Y\$Y14T<^>Z MT24T2&ET13_H7^>Z4W>CGZ<ONF1^>O_A4I^>Hv<N^>3<2^>J/IMX
>97) W1M^>W1^>FWCK0<^>4PK8M0B<32^>CQ2FD_3ARC^>Y.XBK^>Y4H1<=>6^>BHJ2\$6P6<^>N2<B(H06BEA^>Y80 MR6G70U0126U^>UBV7<L^>O^>+>D^>VFC Z<=>_<^>
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[illegible]

(The following text contains extremely noisy and nonsensical characters, likely representing corrupted or encrypted data. It appears to be a single continuous stream of characters without clear sentence boundaries.)

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0.61*60FEUS:=WD@~9*87 MOQ<9\$+B3U7H.S5H9FDQ:7M1+QB.J9:~1GVIH<B(GI:GZSP M.6<+068/D6<K%QIB-HX:H(Z06(+17A>B\$0A+SRG.T#>DXG:X\$B-J6P5VLN:Z+H@C
9L4*7YVE<A>+ID90.448 MOPO&N%31344WH4F+&V1A108D(31E71HGHGHBZ55:0 MX14H1D&D1%231HLSHD&B&S:(N9K\$11MCVQ9UDQD:FF1C\$.#1SX\$U M9+P10=6
+SG9~R&H1816/G3.GRI+&H+ MUN>3Z1<@M1E232MOIH/QB%3@D@RU Z+U1%1>?>A8H1+(M%Z:AWL-JB-M.U9:1.HF%K7C=E-RM.C'D\$2:(7C3&2%JP-1HFI&1%U-
HJSY1&C)2P8 MR-GH)E597>X\$>6*W1P5%#JMF.Z>1X+6F5ME%>S8%<69-1R14&.DL5H K90%/(M%Y<L#K%>.>U+V+1,4R>(\$POVM1ETQ4@>9&12 M&5 M T S O&G9FI
MORS9D9FGE#Z-D+P=27 M315D7PO.MYN.LI(21 KIF+137%LCR7H+052\$ M13.H1G>A&:OC&@.UZO1P6#5R'X #HJH@>9'9'9X5' MXEI>+H10X4= MM\$H1*2.7C9R-
8AH.QQO1G&H M8.O44XETTYEXFTL 7 M2P7EXTB2<Z M2*1L M5KA1>4+1FEU0'G<F1\$9*8D
MVF003:VR7XS1:=@ZHCXQ0%50M2JHUBD1W)0'Q5:8Y1+HOAOO0'ZM2M.N M(S0GB5/R5B1C62ZD1#FA CSZFCJKTG=(C'IS-WQ03AC12*#1H1P>>+1L:HZ54-F3M7V%!
(+T.T-V13+XB5.8EM.F44<C60<<0R.MD9A-ZL19J)N\$.4-FB72CM#1=C.G.FGA@G9:9C4L%G8L'Z6#C7.CNK MWHYQWZ\$X=KJ1W1@.4A@Z4CSBG3G3(W<+E.<+8@<
GPI+Q M0'HL:CRH6Q<8K%Y<A7#3T>U>.(ST-2Y@<RGH'M4%2MLLRZ-MZ.A:AHB#0UZO03' JEIGX.T1-L-Z>EYFXTT<313#PJ1>S4>=>=ACL
M=57YGH<+M.SJ8>+>489#8<=>FEVU=+1OJO+QV-B@<C'0'0'1% S M7V>3@<GT3&J81'72JAHF9'510.&9H864KN.CT081GE<=>.MLR63J4H.MT1'<+<3T+
(H1BZ43WTWE'LGX%>+IT0K>+252V7H0'>=2X0Y.H#7(Q2:R.M6\$>@ACGE7JH@<O>=>5-F-ID:P.SWDB6HJ9K<2'W.BBYY#<C'P@A.S.
MEM7KJ1.DA@X4WVKJ@WAX@0'W'P96@<C'CL&S&CHS:QUHV/200H0D1J+1MY@WOY'>7&D&S0PB+IR1+J6'=>O MYPPT'X'S%=>3K4-MKA\$>H'0>S.9UULZ%GFA?>
>S<#PKH3\$A1LTF+&@<U.M\$+00>JMD.M5O(EMSHB0D@GVY+Q4P4H4+HJHJ@<TGH=FB7(LN-(HFR.MK-KV6\$>TSJC.PP.6QZSSC=XAS'W0+TDQ'<C'P1D?>
<H5>D>+>M6&R5.PI7+H1M7QC.AIDAG3J.503 @>WXT=Y-)WM9D+UJ1R1F+HJHJ.T.EOHN51'>Z6+<M M58RD2TFMAN(+<N+H1UZE.&A&O@F1+E2<OFO4IM.H'8IY@ZIW
M2NLU+<S0N>1=9DNCQOP#%CEBPJJK1+VCR&81ZZ\$>@U@OP'<Z3Q10B<-IT M=V1QJ@8.TNEI8J'NWR.S3L4AGDGB4AX'PP1\$K-V8I'@WT'9B0\$H U#E M#<G.<+757#D
25Q>Q'>WV4.05C6DU@<V7+<D12.9#<G+Z6K7'<H0'>PNV%W.MP<XKJ4AAC3'21A5TH=ACSDP-QI.ZF%K2/4#2Q'FVBD J2JMK@42\$D.MONVD36PU1QYV9Z484Z
0%5%>H0(60GHN<+>#1\$8.B.14WG\$.P2L<C-H#Y0 M2C'2'2IG J1M'BR5&P<+<D&GL=0RNS6D6HFRKX2/31C'<C'<A#4U'<C'<MFCJFJ7>547KJQJ<+<8W3&+82L42
>XXH1=OTPPD.H'MI8Q'NHUHRURE M#<G'D\$5@HJH1D27J1WEJFF5M6*>=MS1T00K.P=1=74P=4+<BGS7B26\$6\$G3Q@EAPW#7X%>'P4>>G1AZ=ON'H.MDE-171_<N-
C'>#YV RM<651-HRXX2194.1PKGAN.1A<5\$KJ1U.C64\$MSFSYV83VQZ=RPV<+<K@HOC.UY2E7CAD51N1TZWHAH<+<M8<#>
M1\$<=>8&MY3&KK061N19J59P.KN9P'0'>=>8@9/1VIC1C1X.K6'<B'=7.4NQCVC/SYQ<1C137.M19YH8S? M88A0HZZF766H0/Y055(Y%1KIM70=NGG'IEB/NPH/#3 IV-
6&P)A15ZEG M'2MS-AR1R(8@.1#1A1\$1.S5B0THQJ)Y>=>=>JW2/(KVCQYK1#7 DEIZ.7Q1.KQW3L151C7' J1A1P M5 \$0866\$>#IGV35PIR'5 L\$+<FOLR0A0R0>9>7/
MQ'<66.1D'N<+<10-HEXG <33%YCF@L1.FG@G023KJIR@6F4Y'16F=80.M'<2CEGF3A1.R9K'<DP7DKU=WE9'<YK10'<04.Y>=>R&G'<T2Q'<QVY.MW.QW1%>=>
5Y'D1<O-W&DE.WT'PL'<7509>)>1K1+1Y8.P4D'2R0P9<M M-061F.K'<#8=>8KH0L\$<AGL%1+<KPYWIK1.K\$<P61<=<X B-1'>+<H32'G9VD1B1F5+B81H4.E=IC
M5W(P2>=>9.5N1+1AC'121K5LL2D1D+10%<F7MRP'E.K+U.131\$<9C.M.IAX(K@<1+M'OH2L@EBB'<1W'8M<IF<=>UZAHUXMB1A=W00I5RJB.RM(V1E'E6&K13<2?
<=<1X/ SF<@SC#Y MFEZH@<1D1.DQ72QKSW>.6DS@<76.DWX%W16TXIA'<UDT:3V)FX'E'7IF M:KJBWU.DC4(4>G\$&3<K5RIPC'IA'5 LHO:10WQK #.M57K1PIH1V1=78Y-
9Q=YQ<HZNOR.SBZ.PP152C#<+Q1'70\$ L1K3UDY7 M3X61'1EYVZLK<G9NS'<1+ QYV6G=1N3P'PC<+<Y7H#R72<3H1L1Y6K M24.<XU'<D1\$4S1>+W>+<6@T0ET+<
L2.2#0Y1TYG42J2F(81.2#2FJ@<M16&ZU1WJHGMJ5H'LRM&5X92Y'<A.01Y<4-W@J0W'=>+<93AH1-K71GJ>=>.MN(I&@FZ303K1#<V140R1L3CJ2M.O>4Z<49JK-
9U7K>74C2EJ4#1C9H.M %>Y'<YH1K<O&S&O&S<90>..R#88B66GA'<FJXC V'<KHLCD6<_<N>=>#6JHVXK1WY1PC6P9V#O<0'>1A>=>0E0E1N1.S5Y#E1HCYK782P1\$P
M589JZ572@TH3A(ON@OH<+<Y'<LH VYN1P+G&S'..@22#<=>415.7109+<3.M6.S'<#B&S&A<64<A-M>=>2Y26@BIL#2PRO\$Q1#<_1B@<=>LE-5R.B.TK%>6?
M&=>24<\$ENT<61M0J1#U GE@JFL1E26C#<J53\$BGI0PZ%QVK8I>C+)<O@R1.M.T1QO:<+7MUW>4U&R6(L'P'K2L'G5F'E7JELA>AX>/%3QUM 38SFL4ILK:L7 M.11R<+<J9X+<
<196HJH2B48JX1D1>#P&6<.(E41+<C)8@1G7H6.(E1C'<M1'70.N+M301=>=>H48=PGR9)>Q0DRA<X51N30B1J1GCM.0E7E'K39D21WCM.P=23
ID<XK161C)NBETHGVN151HK7KDU1KKR61Z2NE\$<1%#>N#R45 M'<=>=>10ND)YD42RCS)2B>G=F'NC 8V'<#UJ2.F.

[illegible]

MV5:V8BI/[ISWI]>2BM?XK/IWI0:,"#0^MPW;Y;Z:Z0.SL^O+%\$;4A2M.M2))J2^%EV+G&VWV9(9;56U;8A4=A2.KQSIU7+X;SG;L;CMXKW
M/T+1K+N\$R5Q0?5.XHXSK.346Q\$X4.G6S^M5.7RZP.U\$H.BU=983U2CHD;HMDU.75G(5>)%0W>?2V205I;J99E1PET=Q*JK.DG3C^IV4\$=PZ;LR"3XD?*=UF.M@Q1^L.MQS2?
WZ7&B.DD.8>?Y(S10>LZ.K;H.H)=N1\$H^%#1G.GC;H<^L.M@E\$=H8.1=08Z6K7;0V@W;15.P.J;H+HGK^=A@5024>V<ICY0;IHG6E.U7;X;X;L6A.M^MC@1B.2^2AG^=
(@K;GYUB+1).9B\$M.N.P;U\$;V4+8Q^WMGBFER>0;L.M^A4.M2KX\$5VJ^L^0X?TV;0;G1G;99D;0Q;432^>)%M>@8HBS.^15F^Q.3DPP46.MH.^%<?<
H9KH;1J%5.U;U+U2A.MIV<?>^J.E/>RT5V>>^K4IU#0IG;I3\$W.B;B>K&31.MIT^6X4HL;1.P.CN-Q0.-8!/@T9F;IMD;(670.49HPG1# 0/>GO^OC)R^C25<1.M70W)ABR?<
35ONW^M5HK.83A3?90?/U;H/83N=(R=FAU@Q26MERZ;EKIY.7.MEW\$;IYAH;HRH;H?7F<?7^13=18H.C.-8R41\$;X@X2^WYD^817R@#M;J3Z3?P.M>M^=Q;H;K^VA>^<
^C06&S^5D?^FM?F2NSMG6%KO;A\$V;L^%#8M.M.^(XZ;1MI^L^A\$=2&ZDC9?P;1\$2V;1Y^F4;1+G.A^F;T;JB+>^1D^1R.M;0Q6M;3^M;MB#S^5M^505FJDN;JGM<^<
G^P;NPB?;H.A;X;L6A;1M;H?>I^Y;V;L^M^7+00UAC;V^C^Y^G;6A5>?X.R&8PQ^RS^K.M.B;Y2F.Q.O;K6;LUS/0;CM.M.W.GG;B;1>8+=BZ07CS;ILL.U?>X+DCY;V;0;H)EGLS
MK;UCQ0?>I.PTXX.O;L3.4P^C^H.^9BM@3P^JID<8V^%#Z;L^SEW;Z\$F=A;J+=&Q.M.\$T4;H;Q^6;1I@F.T;F.T.YY(Y^<K5B?>?X@;IE7U>2W\$T=Z^?Y^U.GM
MSPFFO^1#B.%A3.WK\$;H;YH47UQ3#7CU?TYN;1.8*X.=E(O.8=0;MBZN%^&X9^X;I.ZTSP;TJE."G)MI73PS%^>RM9^V@E.F.?Y\$;L^X(2H6K)MM@AK;HGB>=V
M+US;H;QTE68A?7;Y.WM;TOS;H;E;LQ;RNP?9.HH.MAKD^0F.GOKVEND.MQ^PPG2G2P;1W2;1/100.C/Z..MO;H;16C#2;1;UCUDK;Z>L>+M4U^P\$S;H;UT;P;MM.AJ4&%2I93^%9;
Q9J9D\$S;PRE2;1E/0;4;H\$7>3<H;E;H;0;JPKT^Q;Y;H;F.<1\$;U;H?>31+1%B.MO&QON^A;1.A;YQ?>38;9Y;N;A;H;F;H;U;9K@?>1+L^H;A;Y^OCCL;H\$T^M^>D.C;H;U^+14&6K#.^%&
<@<C;L^X;H;H;G;I\$A26M^U=6N;1=B;0<=<A2>^A.O.M6;UAM<+R.75Z+BT;H;U=202;1;0N^>6;1N9.^1;M;D;A;H;C@>P9Y.^IR09@?>M^T;E;V;9.7;L;H;2+(J;1;S;F+X%G.W.VV;1
^U;L&K9N;Y6;ITRZ;MG;M;1^H;ZBS.M4@.08A;U.S<?>1)SB5.M4?>(04N1)=0X^F.L.H.GE<N;H;R;L;H.W.OUG;F;13K^7.MKD.K4;D;H;M.O;D^2;4R;X;D;IMC;P2;Z;H
<6^6X6TU;F=VOA^=A%AS.VX;I.Q.M8L39L@0FP(BD)Z#@{S%X%4GO=JS^_B.9//#RZ;^H3;I;ZD?M4S.<#EQU?M;S;DOKRH;ISG^Y^K.R#;277A0I^YY2Z0C@D%10.CF;844TEG5ZZ^U+
<U^>3;1E;F6B;W^&MG&=5#5XZ?>P^C^?238T^_9;N;C;N;I;E;F^J;D;B;G;3;12+1B;9;U;N^<#4E;I;E;V>BOSS.M.Z.M80X^X;Q2@9S;1^0.W<=<^0;G@<0%<^..SR7;L;Q;L.^<3^X@<^K^K^N;D;L;G;T
M+H353^3F=8W^&45^B;1;H;1^8A;L(676P;G;H;K\$;G;D;YX;P7;IT^Q;A;9E>GMO.M;E;X;A;C;Q;8;7;G;Y;I;F;#3;N;1;Y;V;1+L^H;H9>?<^D;M;H;K63;UQ;F73;Y^#9;F;Y
M;IE8.^M^PCV;C@WXE.^A%<#&L;MB^F;H;14OUV;=E4\$;J>J;OT;V^Z;1D.6Y;ID.M0R;K;H;1^O;I;Z;H;L7>G8-2+1+X;E;D;^5826^?1^N@<=M;1;B>3-1;F;X;I^7+N
N;A;Z;Z.B;L;A;E;Z;L;L;X6M^>9A\$AS@<@.X^R;U;Z;L;P;I;Q;C;Q;M.M^Z;E;O;H;KOG;0;3;V;N;7;Y;A;H\$;L^N;3^B;A;I;C5^D;X;W;9;O;H;I;3^P;Z;P;A5^7^A#D;F;M;N;Y^U\$^%6;
C;T#)#W#3&M_3E/;>U8=>"773FZEB;(COTVW^%QX;52;L;W>S+M;50/HER;H;6N)MZZ;L&FV;8G9;J5G4B<1R;H;H;X;M;L^Y^C;J;X;LZR4;F;T;L>5?M0B&.&E;F&XO;H;X;R;A\$R^700NMA\$6PN@I
(A^<N;I;Q25;53W;0;16E;V+^1WOE;A;R6WE^6.MK<?>X^72^%QX;B;5;I;A;C;O;R^K;L;E;U;B;W;3;J;X;C\$A^<#5<?<C>=<1;G;O;U;C;4;H;S;1^M;T;V;A;I;Z;S;S;H;R;M^C^Z;U;Q;1^75Y;M2;G;M;Y;Z>^1K+Z;Y#
W=O^R^1^M(1^3^31D;P;D&C^CZ;M.Y;D;Q;C^1;L;G;1^4;3;H2@<C;C>+X^Y;48C^F^H;P;1\$#P;H;H;M;A;X;X;P;9Q?>M;L.Y90<<#&8;H;I\$M;Q?1;V;D=RH=>@O;O;F^>Y;T;B;U;1^0;0;9;Z;L?7;I;E;R^T>U
M^W;Y;C;M4+G;K;U;P;O;I;E;T^16X;N2.5.D;P;P^M^A;A;3;T;Z>=0.H^N;X;Y;T;C;0.4;I;G.V;I;P;O;Y;P.M;H;S;1;U/L;K;5;D;X;G;6;1@<=<N;O;C;F;B;0;Q;E;I^>V;D;9\$T31^P;Z;Y;P;N>J=9;L;I(18;L4&
M9;O;I;E<@.B2;1;U;S;I;R;8^L;T;P?E2921^5&A;S^<N1^F;T;U;H;6?>57&#^%#K9GBR;1^<1^E;E;A4;I00?4;3^1^@<755;1;T;V;U;V=WOD20^<
M;J;O;D2;C2R;D;X%2H^+83.C6<+1.3N#D2.6Z^L;H;O2D;L;R;P;16Y;N;B;5;Q^>N;L>M;I4=PM^<F;I;T;B;Y;J8^D+>P;O;T;G;S;O;J;R^>Q>6D@R;X^X;U(W0\$;N;Z&W;L;G+TR.6N;C;G+<
M;R;P.M.F;W;1;06X;W;L^18.H;U+9;M;K&A;Z;S;0;6^U;Y;X;7;F3;L;7;H;H<^X5^#?M;S;O^U;V;4;U;L;D;E;B;H;1^M;Q;Z;U^>1>B;U^U@30^Y+CB7^M.L;Z;Y^#<#^;P;I;@<N;8.64;H^1Q?>F;P;S^+L24?<
W\$5+G.508N@N;N@<@X;U;I;G;W.M.B256R;L;X1.3+I;P;X;I;N;Z;F;G;Y2^A;K63^E3;Q;D^>9^M;G;#7H;P;U;N<1^H;Q.M;Z;C;6;M;8;I;S;7;E;M(\$6;R;S;Z;L;5;X;H+30^#K;W7;A;5;G;0;5A;I&
I;E;X9<^S;1^Q;D;A5^E;F;W;N;6;X;Z;U^1.M.Z9G;S;F;H;C;H2;H0<<=<S;V^%K;N;H;Y;5;I;R;H;W;O;G;S^>B;F;F;3^5;8;H;U;Y;H;E^H^4M^?>O;R;Q;S2.Y.X;U+WX6@<=1;O;Y;G;4;A;19.MN;K3.E;F;M;5+L;Y;B;H
M0R;L+&Y;G;I;N^>1#4(3^1^>L^%#R;W;Z.O;8;H;9;E3;X;S;U;S;X;C;P;T;O;H;A;O2K;I.M2;J^P;W;1^%#1;C;1;3;P;N6^>6;H;1^#1#2&^<I;R;H;C;U;0;56;Y;A;B.02@<=1;O;I>Z>
M;Z6>2^C;Q;D;H;L^I=GI5;I;A9\$^9^*#>P>@G;I;M=V5;F4;I^V^%O^5;B;X^3;G;8;Z;F;L;M;Z;Y^%M;C^>B>G;B;S;O;M;C;D;S.6;H;V;O;0>1>^6Q7\$H;O;W;P;I;V;E;174U;^<E;M;S^_R5^<^<
M;W;O;H;M;Y4B;B;Y?>0#1+J;C;H;B^&R;G;H;5;1@67W;0>=1;H4;T;D;L;Y7?1>#7^F;5;H;J^>1^M;F;M;L;S;V;1;L=V;Y;Y;D;U^>W;X;Z;J;Y9;3;C;W;E;B>T;L;E;F;H;J;B>1;H;P1>5050;Y;Y
M;C^E;E;E;Y^<=NA6;N;C;8^W;N>@<X;U;I;G;W.M.B256R;L;X1.3+I;P;X;I;N;Z;F;G;Y2^A;K63^E3;Q;D^>9^M;G;#7H;P;U;N<1^H;Q.M;Z;C;6;M;8;I;S;7;E;M(\$6;R;S;Z;L;5;X;H+30^#K;W7;A;5;G;0;5A;I&
>=H0;13;E;L>=3PHG5;E;A;O;Z;I;A;H;L;E;T;I5;K7>=2MA^%K;Z;W;I;C;C;O^1+>#Z.5;I;8^M;Q;K;Y;V^F^X;M;I;N;1^A;I;@<A^7M>V;N;S;X;N;O;136;L>=1^>2^5.M2;K;O;I;A2.R0;T;D;M.D;T
B=Q>D;O;W;F;E;L;8;B;R;A;S;I;U;D;3^O;M;I;M;O;C;L;1^H;L.M^<5;9;C;E^<D2;I;U;D;B7;T;9;N;1^>#&G4;I;B;H;U;A;Y;G7\$>9;W7;I;R;O;K;E^>M;D;B;B;N^A.M;Y;C;U;O^>H;E;R;R;O;L;A;Y4>Z3>K;I;Q;T@;#
I^T;1&R\$;7N@<=Z;N;E;R^T^M+>3&P^I^>G>=M;O;1@Z;H^%#1@>?A;Y;R;D;S.T;P;V;V;I^U;O;K;I;8;T;J4^>H;H;P;M;D;T>=W;H;3;Q;O.&A@^#M;E;H;F?D^H;Z;J5^<W;R;Y;B;I;O;W;Y+8;K^O;K;E@*^W^>Q-7;L+;B>?<
M2;G;A;O^>9;S;E;X;K;S;1^H;B;N3;H;B;G;7\$;K;N;F;5;I;S;B;S;U;6;L;I;S;O;L\$&K;D;D;P;S^?5^K^L^>3>V;I;H;M;Q;D;F;B;H^>R^J^K^I;K;R;C;I;R;R;O;K&5^<1^7;I;N;B;H;O;W;A;Y;Z;7;Q;S;5;7&V;R;P;I;G;#&#
M4;A;O;R;W;O\$<4;L;1;H;E;1@<H;Y;C;O;E;13^5;@W;1.1^P42;I;C^H;W;O;K;M;O;N;B;1^4;H;O;R<^>1^>=..N;G;G4;I;Z.G;O;B;W^G;F;3^M;Y;C;G4;E.3;S;A;M^I^Z;@6^M3;N;V;T;Z;6^1;6;Y;B;W;V;G;I&S;R;N;1;H;K?<
Q>V4;D;I;L;V;Z;H;O;I+G;L^X;V^S^>C;Q;1;P;N1^M^5.M-X;9;C;A;Y;H;U^>V^Z>=U;A;@M;P;L;M3^T6;O;D;Z;H;W;M;I+;1^S^C;O;L;1^V.Z;F;5;O;S;Y;Y
M;E^>3.8;H+<E;C;O;07;U+>V;I\$;S;O;X;A;I;G;W+2;Z;L^>72;L;N2^Q;S;E;H;5;G;A;Y.M;M;7;O;H;R;B;Z;R;H;M;Q;#<#9^E;O;Y;Y;V;N;G>=<#<=J;N;W;S;W;X;X;W;1^D;H;A#4^Y;V@I;U;Z;A^_M5;N;X;B;I;D?<
@U6;L2;L;O+H;B2;T;A;C;G;I?76.5.W3B>B;A;C+O;A^>J;I;M5;E;I^<T.M=W;E;J;+>J;L^%#>+0K;A;R8=6.5<=<40^8;B+Q.^I;P@;I;T;S^>R^?S^+H;G6.;1;Q;V;K
M.M;I;C^>F;F;E;5;K;9M4^L^>#F;R.6>E;H;X;B;O;X;I;O;T;X2^P;H;I4.M^#S;E;H;N;D;M-H;A;T^&X^#>M^>N;T;I;B;S>=<1;O#^E;O^&B=K;K;K;I;U;B;5;H<5>1^A.Y2;C;O;0=<1^M;K;G;H;52=<O;J^K;V;T^?<1>2>?W&?<
I;N;I;N>2>M6>1;5;V;4;M;V4;L^>P^>D^>Q^<I;G;I;H;G;H;9;0^>O;1;P;9;V;P;I;N2;O;B7^>I;U;B;O;#4;O;I;D;5^>S^>M^<3;1;V;1^K;B2A3;K;K;C;O;I;S^&B;H;I;S;O;Q>D;N;O;1\$5^O;A;I^<R;F;A;A;O;S;P;O;T.U.M;Q;I;S
M2;I=>4;T;H;O;C;6>=&B=5;9^G;P8^Q^>W;2;Q;H#;V;92;E;V;1;9;J;C^>B;S;S;C;I;H;I^>M;G;V;6;H;O;F2;Z>E.A5\$G6;I;H;38;S;36;C^>I;N;J;L^>U;V^>H;73;B;9;K;S^<@^+I^<O;Q;Z5;E;D;Z;H;L;1^>5;W;Y;A;H5^#<
Y2;Y;S;G;C;N^<I;Y;32@<M;N;C^>X;O;G;G>=>1>D;M>R;E;J;H+>C^>1^Z;Z>P;N;K;B;W;H;L;2;1^>1^>4;V;U;B;S;9;O;1;H;8;W^>H;V;O^>L;K.M;A;I;W;F;U;S;X^>T>4>1^>R;I@H;V=50;T;R;L;3;H;5;W;Y;Z>
H;T;T;M;S;C;H=Y3^F@;T;I;B2^>M;N^>F;I;0+>X^<#<H;B;6;E48;S;I;S;A;G6;P;S;683;K;I^>W;S4\$8;R;V;L;S;R;X^>3;N=F^>M(\$Z890;P;T+>*>N;D;W;I;Y;O;W+4>=E;Y;P;F;B+>U;O.M;C#;Y^>Z;F;U;R^I^>J^>
89;I;S;A;I;F;P;M;Q>D^>D;S;K;C;O;P+>O;T;9;K;S^>I^>U;T;G+>W;W;1;Z;C^>25^M;7;Y;T^>4;U;9;P;L;F;E;B;W;R;H;I;D;C^>W;L;W;0;A;B;B5.15^#B;G;F;M;P;9>1^>M;T;P;T;P;A^<I;C;J>2^>V;3;S;C;I^>#?M7
94;S;8;O;K;4;H=6A;H.K;N;E;R;L;T;3^>375;C=I;Q;O.M;E;C;K^>Y;H;H;S;C^>1;9;V;1^>G;1^>M;X;B;Y;N^>X%1^>63;E;H^>6;U;L;K;B+>F;I;O;L;Q;V;I;U.M;G;T4;1^>P;X;B;J;9;R^>H;V;Y;P;E;S;Q;#&@&@&@&@%1^<
<8F;T^>H;D;G;M.N.E;K>3>B.D;I;M;R4.3.&@S+1;O;Q6S.K#4^>C;M=7^>U;D;0^>#Y\$<K;#<L^>1^>R<0;R;4;S;I;D;6;U;K^>U;M;F;D;O@>1^>D;I;F;T;K4+2^>Y;H^<^>1^>
1^>Q;A;1^>L;Z;I;N;G+>W;O;U;D^>H;C;W;W;V;I;G^>S^>M;F^>L;M;8.L;15>=8;S;B;M;D;I;D;O>D>P>3^K;O;L^>T;4;R;N;3;H;V;O;D;Y^>X;P;H;I^>=U;D;B;L;M;C;A;W^>U5^>Z^>G;H;O;O;B;D;6^>U;K&G
(P;I;H;T+>O;1;H8;U;W.59E632^>@Z6+1;3;K;87#6.M6^H>+>F;H;I;P;T;Y;D;T>17^>M&0^&X.N;O;I;X;G>N;I;O@3A;R;E;1^%#<C;A;I<=<I;E;U^>=H)M;C^<6;J^>I^>
>^>P+>H92>3^>3;J6;R;L;5;H;C4;E;C^>H^>I;Q@>73;W>+>@>M2E8+1^>F;H;1+>H;K<4;1^>O;R;H;G^>F;X;N;O^>3;Y;I;K;D;0^>I;A;Z;S;M;2;I;F^>M;D;K;D+>T;A;I;A^>#R5^0^>L;B;Z;W;X;O;H^>R;B;K
Q;O;U;2;Y;Q78A;D;X>G;U2;F69^>I;V2;V;I;M;S;E;O;G;I^>+>C>^%M;U;I;X;D;I;K;H;3;L;9;U;M;K^>M;N;C;L^>@Q3;U-9^>R;S;3^>9;X=18;Q;M;I;D;M;W;N;S>8;T7^>98>78;5>+B;E;F;H;L;T;R+M58;F;M+>B.X^>P;Q
X;8.A;W;D;0^>#F;H;N;Z^>F^>K;U;Z;H8^>L^>G;S;W^>1^>V;Y;B;M;5;H.C;S;H;M>=6;P;C;A.715;E;O;Y^<M^>M;I;O;C;M;V;1^>22\$2@<I;R;G;E;N;I;H;66Z^>X;L^>486;7;R;O;A;O2;S;B^>O;O;W;L^>S;B;H;X8.M#;Y
H;T;D;U;6^>=<S;I;D;G;T55;O;1^>#K3^>L;7;S;@>N>=>X>=>2\$>W;G;Y;L;V;I;O;160^>8;N;M;O;M^>H;W;G;L;G;W^>C;F;R;S^>2^>W;H;V;S;Q>Z^>G;H;E;G;H;T;L;I^>H;F;K;V;U;B;U^>6R^>1^>M_N1^>P5^>9^>F;L;P
^<O;P;A;G;A;T;K;E?>B^>H;I@>Y;G;I7R0\$W^>14UL>=<S;C;S;Q\$ZIR7^>Z^>M;O^>2(F>^>03#>?7^>H;L;R=L;I^>T^>S;T.@M;X;G2;T;V;K;9)9>I;X^>Z^>Z^>6;V;U;O;O;S+>Y;V.M;U\$>R;B;P;H;J>?>1;P2;S;I
I;#;L;E+>1^>X>=>#B;I@>R;G;I92^>P;E;A;X\$W+>S;P;R;I;S;D;O;Q;E2;5;Q.M;1^>504.2>L^>F^>T^>F;W;A^>4;E;I;M;U;6;O;G;P;X;I^>H^>H^>T;V;C5;O;G;I;E;Y;K7509>=M^>Z;O+>D;N^>S;A^>A^>#A^>=<=<)>R^>C^>1^>W;I;M#;1;9;I^>J
(A;A;H;I;M^>7;A;I;K;U;B;R;H;L;N;L;R^>H;L^>M;W;0.K;O;I;A;27;I;P;F;A;S^>J;1<=<I^>G;92;S;C^>L^>1^>2>6;M;S;3^>2;H;C;W;G^>1^>6^>I;V;C;M;X;R^>0;I;T;E;1>
I;N;F=^>B^>H;N;1^>0^>#Q@<=Z^>T;O;W4A74;I;Z;T;M^>L^>X;U;D;C;O;I^>@>U;H;V.O.M#5.1;B;B;A;B/82;1;W87;X^>26^>W;8;N;L^>09;M;E;E7;H^>@>F;B;C^>3;4\$>M;Z>D3;H;M;O;32;7;G;I;F^>O^>U;B;D^<
M2^>1%>I;B;T;B4@<=1^>X;S;H;I;P^>K^>L;M;P;O;S=I;A;Y^>R^>D^>F;F;M;K;I;D;X;E;S;I7;B.G.#;J;N;I;D^>R;Y;W;K>D;E;G;I^>N;4;H;7;S;K;Z>1^>Y;T^>M^>V;Z;N;H;S=;P;B;H.M^>#;M;L;0^>2>3>16>1>=I;N;F;=O
:<6#I^>T;Z8.M4A^>Y=GO^>D;C^>A;X;C;O27^>I;K;S;R^>#>=>S^>I&^>T;A;H;W/O.^&X;X;J;R;W&)<O;L^>Y.M8;I;O;I;P;W^>V;Z;O;I;R2;I;Y2^>I;D;1^>E;W^>M;N^>1^>40;I;G^>950?I;S^>H;8.P+>Q.M^>V;O
X;S;N;I;F;B+1^>A^>G;G;H=Z3;P1^>N=S^>1^>R^>I^>F=Z^>72?I;Q^>S^>Y;H;F;O;N/O;D^>M^>P^>4;P5=^>S^>U;M;5;1;S;H;L;@>8;X^>M;O;K;E;B^>C^>P^>L9;M;Q;8^>S^>=<G^>Y;O;W^>M;W7;S;Z.M.56^>P;U;F+>I;E;T;S;T;Y;P;K5;M;C?<
T;E;M;M^>@>65;I;G;P;M;S>5>B;V>=O;E;Y;C^>P^>746;I2^>M;0017^>72@8;H;R@>5#H^>I7;G;F4^>L^>60;A;M.M;C;I;R;O;M3;I^>1^>O;J;E^>Q2;H5;O;J;F;V.639;U;B4;C;I;M;L;@>1^>4^>G^>0^>5^>A;H.G27;I;A4;T
M^>1^>M^>G;B;B1^>2>L^>L^>F=;R;I^>R;G;I+4;1;L;E;R^>P;04;M;10;Y2;O;F;3;I;U@O;X^>T;R;1>+^>J^>M;W;Y;C^>B^>1^>Z4&4&4;R;I;P;E;L^>3;H.H;X;K@>=9>2;I;O>S;L^>L^>X;E>7>@X%I30^>U^>B^>M^>P;D;I;9>56;B;A;O5;H.M8
X;T2^>A;H;H;S;B;W^>2;L^>I^>D>1>Y2\$2>#Y;U(9;R^>T2;E;K;N^>H;O;Y;Z^>E;N;H;N;U;K^>?>C;O;M;P;K^>7^>B^>C;I^>H;4^>H;U^>D;O;6;I;Z^>50^>G;D;P;I;O;H;O;A;B;H;V;H;I
D;C;I7;I;N;U;O;W;Y;E;C77;I;Z>9^>G;V;I;N+>N;Y;M;60^>0%>#>C^>W;I;S^>S;O^>Y;Y8.#M;C;H430P^>W9>2^>R;E;I^>5;G;X;X@I;#>G;M;E;I;P;W;I^>U9;I;O;I;X;D6;I;D;8;I;O;G;O;Z4.2N9.M;I^>E^>M;T^>S^>=<W;P;L@>T^>2E6A
Y;V;Y;H;G;M;H;B;K&8&4\$;I^>F>9>#B;O;Y.M;A;G;X;Z;I;P;Z;F;E\$>=Z;I;B;B^>G;H^>1^>Y7.A;L^>U^>Y^>P;G;Y;O;K;Y^>O;H;D.^>10;9;D^>3^>F;T;O;S;8^>M;E;F;S^>Z;K;U^>=3^>T^>H;O^>L^>I^>#;V;L^>F^>E;A;L^>T^>7)4Z;B80^>M;E;F;F3^>P;C?<
R;I@>X\$4;S;W;T=6^>M;K^>1^>J^>F^>L^>A;O;000.N;O;Y;I;Z;I;G&O;A;W;B;X^>Y;Y;S;S;O;I;C^>X;P;T;I^>P;B;Y;5;O;Z;Q;1^>Y^>V;O;R^>2^>6^>D;F6;T;M.R
2;H;O;A;O;S;8^>O^>R^>E;I^>F+6^>P^>6;O;S;Y^>N;F;Z;S2^>V;C;H;L.S^>2^>X;I;M;C<@>2^>X;K^>Q^>O^>F.M9;B;V;A;C^>28^>H;U;9;H;F^>3;C;H;I;R;3^>4>Q>Y>3;N;U.M;L^>C^>O^>+>P;A;X0^>F^>W;Y;U;I;H;E;A;L;D;D^>X;H;V;B^>1;H;H
(S;U;7>=H;I3^>I;O;V5^>O;X;R6^>1^>S;I;C;I3;Z;2;8^>V;C;H;L.S^>2^>#>C;8>A2>^>D;T5^>A;F;6;N;9^>O^>G^>M;6>>1>L^>I^>L^>I^>Y^>L;V;E>87>1^>N;E;G;U3^>C;G;U;A;O;I;E2^>O;I^>2>1^>F^>G2^>N;O;B;D;G.M3^>1;H;M>1^>N
I;V;R;I3;Y;U;82^>1^>A;W;G>=>1^>H;J;D;E;R;I;@>V^>K;X;T;U^>^>19;Y;V;M^>H;P.M^>3;M^>Z<=<Y;

M6UDC[F"B,S'0H(TC76Z8T52X'W0YKUX#9F/I8W0-G,+|+<:MXLN|<=>N&Z-M\$*QR9#*+0@I80:G=0F>?|O|@C5P*K?14-5MD)27VUZ9LEK|10,?#?,3-|<TTS|H0\$3DS0A,0Q6%9D/I+>29B6|5SW|AA4V|M4=.%L0L\$;Y4RS=3L4,C,N,2|UG0AWUZ+1|RS=>@B;N->MMTKD|F#>AOPF|U,|C,F,FAHQ>29I300+/FX>M,ONU>Z2GL6G+1<+<E670)4B-M,R|H47+2W,FENZO>23VNY|H4(O=>@|N|ZV|N|O^4,Z3Y+2Q|O|@2V085NH<M,F|K=-V|AZOFQ38^C_9=J\$F4^?K'D\$S#M#H0G;O=6+<|KGT,Q&672CC\$|R|N%|MAYKH<5,KJ<SOS,U,CC=|JYX|)09N|E|K\$3=|@/I|M5<4S1^&C,^1NH|I&S|M">>8W\$>@R="Y|5-8|DM|5\$%*S_NVR>OE3OCU5+7A9+>@Z@G\$.JPX_|H|2->BDP-M-BG|F^>JSD&_E8|LNMOV<46V;2YE|Z+9,KAS=5-M%|29%8#U,I|P|RO.C0.4.@K\$;0:4>4&61AN|EQM<@P|G|M<|H|K&C|A_4R|M#0E194|A|GPW<_5|HZZ+|T7K5KDVO|I+>,\$\$#+<+|G|9_O\$>|4_|V|_7M3|Q>M0N0\$5\$H|3<^>|O|F+|GQ>|7FV|N|C|U|6V|G2P|5763?8YPC|&#>|UTX-VGBX\$M_B7C>.@JH=RR%|6Y@>|FJ>S060|18AS94Z-(K|MC|G\$4|H|8R|D*8K|PB0=2QYF|M2HWW|Q|XSR?72|H0R7|TCB|B|>|&OAH|V|C|D|T|W|U|W|M7N|JH|M">E&6G@L|M<^>M|Y|<|N|<|S|H|L|CYVC<^>U6E|F\$|U|>|D|F|H|>72|Z3|M-P\$>2X|D01|U|U+>Z306|F<^>MCO|F|K<^>V+|F+VX8|B\$B|X<^>BQ|Q|<^>Q|L|L|M:O<5K|Y:<5ZP\$-M?E|D|2786|I+>|H|T|B|N|3>Z_|H|U<^>QYA|@<^>H\$<^>M|L%|MK59684Q>ME7&E0?>2>9-5|2Y|B|V2|M|QW+>F|EY20Y5Y6X|A|9D+E+3|X-M|2+X|U|K|Y|H|V7R2G<^>K(7H^ZKY|H|V|B|E|P\$>V-WFH9XG%|&\$@Z|A2CCH-MX|U|Y5=2D^X|V7H|BQTY&=|30@>E|P_3TA|7(A4K\$)R\$|V+>|J,VDR^QM@50\$M#U|N|I#>|<TC-3_KMN6PU7|OLF@9?D83<_53<+2R+>|<4^K|MSQ+<|<B|X|L-MV|B|H|<=RE|5^>N|G<|E|O8|MD|9\$H|MHP<^>7AKM^MN5<@<C|L+D|J|E|O+>@XGA8_2_V|V2|2|O2|4|E|F_W+|H|N|""|M|T4|_X4_KKS7C|>|C\$|_U|H529N|P|00\$A8|H|7^>|L4|H|KQV<_>C\$|>5<+<C|L|MS|<+<|P\$>@0V|I+<G^23|H|QD03\$5|L%P>FE|QO\$>FE|B&OP|C=&A%F_7^H|A|M|@%|D|E|7D|F5D|P|P|KPP0V2|Q|M#>O|ML|N|<^>A|X|X%<_<|7>S|A|D|@|N^>U>E\$F_>|2|Y_7^>C|K%>YF|E|6H|T\$>M_X\$B|<+<D|A|O|U|U|Y_MG|+<8U2%<8^>9B|Y\$V3|TUMN|V\$<S_P&F<^>0#O1+>+2U|RLG+<4>|H\$>S<+<T|D^B|Z|B|E|B|_#|GE|J9|<H\$M\$U\$K+<^>Y|A|M+>|C8M_5|U9|RO|H|T|F|<+<7|B|D@?>#6D|H|2|PP_G|_4Z>=<Q|N|Y2>D:M_PEM<_55B|J6_9+|OY|G|Z><0W_H|H|G8|CSB<^&|&#>@2?(<^>P2,I%U|B|C6W2?D|T+|E|_M007T6T|D8YK<-S9K|D)+F#W|LT^Y9|OD^U8%<B8^>VOM4YVRYP?>^E^H|J|L|MC24X>|1,6?>Z|G7&S+>6Q&@(<3M|<O>W+<+<A|L|A|H>|<O+<A|H|>3<+<YV+<+<T|MB9|B&|<K+<F+<+<R|<2|XD|PA|<F|<P_Q_K3,O7G<^>|55|E|D|H|A|F|C|N|P|HOK=>="H|MOP\$|C8Z|H|V|H|Y\$E<5%0%>M2D<_DK33T|VY2+>96&|N|<A|N|A|M0D\$B|D<PGC<^>MPR|V|EYV2K<|K+<|U3&2&=<@Z>S9|44\$R_T+<A|N|H|<N|Y7%9|M|L6_#6P^H|MB<^>D|X<-H0V|B><@<S%YX|M|<@<Z>F|<2^>P^O|J|H007_M2^>Q0G_F|H|Z|D3<-C8^>Y_M+YX<4|ABKZ^O9|M-3^F+<L&N<-N|W<-|<KOV0^U<^<2-8\$K&|Y|H|T|A-AK^>SOA^M3^>Q|O_7RCF25%<@G|I+>|JY|Z|<^<S^>7S6P|AP|P|U|Y|V+<P\$5+>|V|SEV|B|_M|_2PAC|R|4|LZ|W|D9|H|C|Q|O-RPE|H|I|A|P|A|F+<P\$>W|L&S4\$E|E<-R7^>H|L|H|MF|MC|P5?<@FEN2X_-G6W+<E|N9_>Y%77L2Z|D|Q&EZY7B|P\$|V2|H8P|_S3_9L|R2|B|E|3|C|M6^&L\$5_4^5|H|UE8DK%G<^>K5UMR^M|T_#2+<W^>|700%<@9_13A%<L|@H6|3|7|7|G<^>8Y0_4_|J0|F^>AAX59G|E^>J|M|F|A|H|L|L|G00=>B+>+<4|GP|B@<O|F&^<C|P|CQ|G|ME|Z|C|O^>N&5^>2^>C|C|E|C|M^>P|O|J+<W_M_O|>3&L3_N_9_VU<^>3|Q?E|W+|J|OQ_P_B9|>1^>Y|C|<F64^>M|6^>Y|7&S<^>M|L&3=<=<=<8V\$P|Y|E|<O_P(B|<^<V|H6|)F|G<^>W|B|Y^>VTR^>H|J|A\$<G_MAJ^>B|@<L|E|L<_>N>|>A02|X|H0K^>78|C|B|N|L<-|1|U|O|MP|C2^>F5^>K|O|T87_M|T+<F4^>A|<@>B53K<F=>R4T&=>P^>M\$<80UB|P?>X|H|+<H|C|I0|_5_-O^>S^>E_MX0|90V|K<S|E9>Q_5^>F>B93B|U|U|V|L6<-Y|O|J|K|G|W\$Y+<F|T\$>9C|Z^>WPG0_M|C@<YR|S|V|E|M#L|T|Z|H>=>7^>X_9D>W:M|H\$|94S=>|A|J|A^>A^>32?MKF|9Y3|Z\$<_4DR|T|F|K|<|L<N|F\$>=<KZ|L7|G|X>|>1|D|A|N|I|A55\$M<_I2B8|M|F0N|H\$|Z|L|K|G|_2|A|T|9|_R|P|E|H|VY^<@<3F9_4|9R7|M8B7V^<@|K|K<_N|H|H|MO|P|D|T|Q|A#8|L|2_|D|I@<N|T&Z|A+<I3B|J|_0|Q|L|_I+<Y|M|K|D^>X%L4?>B|F|A|X<^<I|E|D9<^<H|2_4-1^>YMN^>H=WO_M|54+<E|K|J|O%5R|FV_|T|Z|7|Y|YR|<+<+<B=>#M<_K3S#6^<N6|H|V?P|P=>K\$M3^<U53_<E6^>V>=<^>Y|G|W|A|Q|_A|H|P|2P|O|X<^<0#E|B|W|<A@<H|F^>9B56G+<1_98_M0\$<B|B^>H^>Y+<O|>|F^>8K<^<O|MP|H|T<^<6^>O\$5^>G^>W+>7^>F|<2^>B|K|T&S<^>B69I^>W^>U|A^>K^>F|MM^>XQ0<^<G|WZ|A|P9<=<M\$K\$P_Q^<A|J|A|D|B|N^>N0^>M|H^>|F|<I^>4%>7G|F62V|F9_1V|D|XO|P0U_8S|H|<O|V|H|C|U|B_D%<6|F5_P_5^>F|C5|F5|P|<I|Z|K|K|@<S_M|W|M^>I^>Z_O|S^>M<51F|K^>V4Z^>T3|F|I3^>N|J|E|O<A<A<B09^>L_M|U3+>+>|D^>P|W|N|P|K|D^>R|N-F|O|Q|L|D|<0A|<C|E>=>W|>+>27|L|H|O|A|T^>1=>M|Q^>2^>F|H|H\$>3\$1_7W2_2^>T^>4|=>I|A|B|E|K<^<8^>D|H|A<^<V_4X2<^<V_4M2<^<S6|L_M=W=2^>Z|K|H_E\$E_A|JZ=>7@P|D|N^<X^>K\$>X_2^>M|U_0:Q|P|D|B^>B|V_D|N|X|_1=>77U0\$N|H3_3|<U^>Q^>W_M+I|P|A<^<A<W66^>69^>H|H|Q_<C^>F|Z=>?&L+<WQ9+4HA^>E3YVW|MQ^>J|O=XMR_X_M|R-D^>U^>Y^>O^>K9J>D-K6E5ONX8K3?F+<P&+<I|V|H|T|S|U|B_M^>A142|975^>G|@E%|<#>V|RO<^=>|<E|A5^>F0|L^>N2^>P5287V^>M+<A#^>I%>W_M=NHX230^>P6|H|Q|X<^<P|O^>P|A|D|P|J3&@>|<M^>450C<=<R|H|<C_16N^>X|H8_M^>P^>R^>V^>E#2>D=>58N^>P|T|_MGGOPU<5|L3<^<3?G_H|G6=>=<^>U<^>N^>F|N|1%5^>V|Z?|Y|YV^>W+>B^>H\$>@A29_M<S|Q|H|U4|EY+5|1T^>H|V|2L|K|Y|RO<^<U|RM^>K^>=>MRO|H|B^>C2^>|_1^>T|7|<2B^>+<U+>2^>N6&F|T546B^>V|O|P|Q|9&S^>F|634E|P|W9\$>M<=<O|D|H|T^>C\$|A|X|Y|S|ML|O2+>+<1+<|E|X<V+>9X|J|C_3^>B|R<^<2B|U^>W|F|G4W3>K^>X^>M^>2+<V_6_7^>7^>H|L|2+>|H|U|B^>W<^>M|X|R80_8S0_>4^>#<K60U^>|S|K|T<-NAB^>S^>M|U|Y^>Y59M|H<2\$M_Q2|O|A|Y|S|W|B|G3OPRY_P^>H|ZRRU^>T^>SMR02%>@E232_QX|H^>U|RO78_M0<^>R^>J&S|L^>R^>V|H|N^>M|I^>V68Y|O|H|J|C|D^>R^>D|H|A^>Y^>Z|W|D^>M|B|H<LWL963\$^>M|H|A|ZC^>Y^>4G|2>@3-W7|J|_F^>7-6|E3_-M8|H|W|F|I|<K&Q^>H|N^>K|J^>S|C|N|O_NW<7M|N^>M|W_Y|Z|A|H|W|L|K|O_4G|W-6_S^>I^>C|G|Z|W^>U0\$V+>2P_1^>C|D^>7^>D|H|F&>_>XN^>W^>I^>P^>O^>Y^>@<L^>1^>Y%>M&^>E^>U<_>6@<H|O^>^>D^>X^>K^>I\$<=<H|O|Y^>D^>=>JZ\$>G<+<O67A^>A|U^>Y^>A^>M|3_7^>2^>6Y|H^>W2B|<O|W\$|S^>Y^>I^>O^>^>3N7^>Y|Y+>=>H^>F^>N^>W|E|<64^>H^>F|D^>Z8B5<M&8FMH^K<Z|G|I^>W+>7A|_Y|Y|H|<5|8^>D|D^>P^>W^>M427>X|W^>K^>L^>W_|T|_M&S<^>I|K^>K^>F|V|M+<4|N|_U|J_|T_|1^>|R^>V^>X|H0_E|T|V^>Z2_5|97R^>M^>I^>W5<=<H|H3^>4M2^>X|K|_+<I^>Z|H|<I^>+>O5G2<^<H|<1-6+<3|O|W^>F|>H|H2^>R^>X|H|A|>R|T^>D^>Z^>V^>W^>M^>K\$>Y|<S|<J^>+<W40X^>?>V^>T^>9N9E4T^>G\$>=<K^>P_G|A|X<C|<S^>F^>U^>N^>N^>L^>N^>W=4_M^>M^>X^>Q^>Z^>@<G|S|T^>A^>|<K\$W^>+<I3^>F|H|P|_I^>O^>7^>H^>Z|E|F^>9X|B|V|N^>C<=>8^>P|F|G|B|B^>M|H|B^>V^>E^>U^>W^>K6<2^>Y^>M|D^>2^>O|Y+<T^>7^>F^>M^>R|D|O|K|E|2D^>M^>E^>W|<5^>O|T^>Y^>K^>7N^>H|P^>M^>I^>Z|<P^>R^>20BZ^>K^>36P&C|D^>Z^>Y^>3A|U|A|Y<^<@<B^>X|A|>+<T^>F^>^>I^>V^>P^>F^>W^>C^>7|2D_M7^>T^>7|_60-6V&@<O|I^>Y^>V^>A^>R^>S^>2<D|U03H|D|_9C>#<@S_Q_23F>Q|V^>7K^>3^>3|@<U^>W_M&^>Y^>O^>E^>T|U|A|H35V+<U^>W&^>N|H|<5^>74|T^>P^>X^>55W^>U_4|H8^>W|A2^>J^>|<M^>Y^>H^>_<K|D5N96|3>D|<9^>M^>K^>B^>7B^>T^>S^>W2L^>Y^>2|H0T^>=<G^>2R^>71^>V^>6|<6+<U^>F^>Y^>C|MTW4_ZF\$<E^>P^>U^>U^>|E|X|H|O|G|H5|12|N1_0\$>D2+<4>=>94|O4+<S|2X|R|Q|A^>_M97^>W|E|7^>|<3>G|9->37M^>V^>E+<N^>Z^>F^>|T^>20R_H^>V^>C^>@>7964Z^>1^>6C\$O_<M7_>W\$<^&^&M^>7L\$Z<M6^>M|B|H<=<N0|15^>M4_4^>9Q2X^>F^>1^>B^>=>23^>S^>O^>@H|J^>G|E|G0^>7_23K^>@Z^>J^>@<6^>7A^>M^>Y^>32G^>60R<^<X^>X^>7^>H0|I^>T^>G+<1^>Y^>+<A|<I^>Z^>N^>2^>O|K5P^>U^>N^>N^>=<J>+<M^>W^>6K^>Q^>M4^>P=<E\$D7^>F^>I^>U|Z^>O_0^>9^>F^>H^>D^>B^>W4^>E^>Q^>=<^>Q0^>1^>Z^>F^>M^>=<B^>2^>B^>Z^>U^>K<^<Y^>V^>T^>6H4^>9J_E+<I^>M^>E^>X^>R^>H^>48K^>1=>|>T^>C|B|P^>+R2^>U+<3L^>T^>C^>M^>X^>@<6^>I^>+<I^>F^>^>S^>3^>C^>Y^>V^>I^>P^>F^>M|B|D_9^>I^>W^>=T^>U5_JL9^>6^>P^>F^>L^>P^>N^>H^>Q_>7GA4H^>W^>B|O|I^>M^>Z36^>X|C4S^>@>9U7202O|M|I^>C^>G^>F^>U|B30V<T^>D^>C^>F^>U^>F^>D^>Z^>K^>M^>J^>X0^>I^>E^>N^>6P^>V^>7^>#0^>3^>|K<=>N^>H^>+<Q^>^>2^>@<+<O|H9^>5^>P^>O^>=>I^>M^>@<QXZ^>=>+>V^>E^>M0\$<@53B|3278<S|G^>P^>5^>T|P6^>M^>W^>Z+<U|T46@>=>2Z7^>3^>1^>3&Q^>M?>3^>S^>W^>U8B<=<0^>4^>F^>U^>F^>U^>W|B|A<^>W<=>N^>Y^>G^>M^>@G|C|T+<R^>D^>K^>E5N<6_2^>N|A|I^>Z^>G^>F^>B^>|R\$<87>1P|6R^>1^>7^>E\$>#<@<R^>L^>W^>Y^>R^>Z^>2_M9^>A4+<B=>E|L<^>G^>M^>L^>Y^>M|S^>+<I^>B\$E^>A^>G^>4^>R^>7^>K\$>X^>M^>W^>D^>E^>@Q|Z|W|L|H\$>U^>X^>M^>C^>2C|L|R^>@63O|I^>E^>3B^>Y^>V^>I^>T^>I^>=<O|B^>T^>0\$<A^>+<D^>M^>C^>1^>2^>M^>C^>8Y^>C^>K^>I^>T^>M^>R02V<U|B082L+>|O|O|X|P|H^>U^>F^>T^>R^>2D\$<=<G^>W|D|P^>72>|>O<H|<@<4L^>90^>M<_<I^>C^>M^>+<I^>S^>K^>A^>2^>W|Z|A^>W|Z|A^>M^>S^>E^>R|G|L24J^>H07<P^>C^>H0^>M^>T^>A^>Z^>S^>@<TKP82>2^>F|D_M^>I^>D^>K^>=<Z^>R|O2^>U^>S|O^>M^>=<+<H^>D^>R^>C^>R^>I^>V<_>S|L3^>Y^>S^>O^>V^>Z^>926|N|J<5^<6^>L8Y^>R^>M^>Z^>N^>%^>X^>Z^>B^>A^>_M^>Y8M^>K^>T^>08Z^>H^>|V^>B^>8|X|F|D^>4|<+<O^>E^>F^>C^>S^>G^>B^>P^>I^>V^>X^>U<^<M^>S^>@<U^>R^>D^>R|<^>_>A^>B|C^>Y_0>%?>39F2X^>E_D9H<+<U|I^>H|B>@<2^<K^>J^>P^>Y^>O^>L^>S^>M0E@<I^>N=<1^>#B^>M^>0_<4^>#<65^>F^>M^>+<^>V^>H^>F^>H|N^>3^>F^>3A?>|Y^>F^>G|H^>X^>I^>@<T^>F^>P^>M^>|>|<+<C^>W^>G2_0=>E^>A^>W^>H_4^>W^>=U^>U^>N^>Z^>9I6_>N|2-B-W+<+<M^>N^>6<^>H^>U^>M^>B\$<Q|H8K|<=>Z9N^>4^>H|C\$>88G|H|O|M^>K^>D^>T^>V^>Q^>H^>A^>I^>A^>S^>8^>L^>P^>Q^>G^>Z^>R^>H^>H^>H^>2L^>5^>C^>=>L^>Y^>N^>U^>G=>=<^>C^>F5^>B^>|B^>O^>7^>M^>79|H0|<^>S39W^>H|G^>V\$<B|H|I^>P^>S^>A^>B^>M^>G|<^>@<0^>7N^>9^>E^>G^>=<I^>9^>4^>M^>R7<@R^>U^>B^>X^>Q^>G^>S^>E^>B^>M^>L^>W^>4D|T^>+<+<G^>U=<8^>9S^>B^>+<Z^>S^>U^>M^>|U^>9|S^>G^>O^>|<V|>P^>S^>H^>M^>K^>G^>E^>Q^>Y^>S^>A^>O^>F^>I^>|>J^>G|F^>M^>P^>3^>8S^>V_5+<5^>H|P^>O<U^>Y^>=>^>M^>H|V^>6^>A^>B^>K^>Y^>F^>K^>4^>+>|W|V+2_3&E^>R^>O^>F^>E^>Z^>B^>M^>O^>E^>C^>R^>M^>O^>#^>Z^>S^>D^>5^>T^>M|_M^>G^>7^>E^>U^>X^>R^>W^>?>F^>3|O3^>8^>H^>F|L^>|O|>A^>J^>3|6|4_8|2T^>F|S+<|8Y^>M^>@|E5P_M|I^>A^>Q2^>H^>2>3A0X^>E^>R<?>5^>E|P^>T^>8^>D^>T^>^>#|_J|L>U^>#^>M^>E^>E\$<C^>Q^>B^>H^>Q|9|9^>H^>P5+<+<O9R7^>I8W^>H^>3^>2P0^>H^>O^>H4R>5^>H^>G^>N^>@<^>E3-AKA6A^>3^>H^>H\$^>F^>C^>O^>5^>H^>K^>X^>1^>Y^>|O^>M4^>M^>U^>W^>3_6E^>?>G^>Q^>M^>T^>Q|E|5+>^>Z50W^>T^>_B^>B^>Y^>M^>=>6^>#^>1^>L^>3^>U^>Z^>G^>U^>6^>3^>C^>88^>V^>@>?>Q<G^>Z^>F^>|>O^>Q^>?>U^>F^>|_106^>U^>G^>M^>7|P^>Y^>=<I^>K^>A^>1^>N^>K^>E^>D^>Z^>G^>O^>M^>7^>|<F^>7^>E^>L^>D^>|<P\$>X^>|<@&L_9&B&K^>O^>M^>R^>I^>Y^>T^>600Q>?>C^>H^>B^>D^>Q^>A^>|T^>Y^>S^>N|<3^>E^>G^>V^>M^>+<I^>C^>O^>Z^>=>H^>V^>Y^>M^>U^>G=>=<^>C^>F5^>B^>|B^>O^>7^>M^>79|H0|<^>S39W^>H|G^>V\$<B|H|I^>P^>S^>A^>B^>M^>G|<^>@<0^>7N^>9^>E^>G^>=<I^>9^>4^>M^>R7<@R^>U^>B^>X^>Q^>G^>S^>E^>B^>M^>L^>W^>4D|T^>+<+<G^>U=<8^>9S^>B^>+<Z^>S^>U^>M^>|U^>9|S^>G^>O^>|<V|>P^>S^>H^>M^>K^>G^>E^>Q^>

[illegible]

[illegible]

[The following text contains extremely noisy and nonsensical characters, likely representing corrupted or encrypted data. It includes various symbols, numbers, and letters mixed together without forming recognizable words or sentences.]

[illegible]

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[illegible]

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[RIME:EmployeeMemberRIME:TwoThousandTwentyTwoPlanMember 2022-04-012023-03-31 0000923601](#)

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[RIME:MusicAndOtherIncomeMember 2024-01-012024-06-30 0000923601 RIME:MusicAndOtherIncomeMember 2023-01-012023-06-30 0000923601](#)

[RIME:KaraokeMachinesMember 2023-04-012023-12-31 0000923601 RIME:KaraokeMachinesMember 2022-04-012022-03-31 0000923601](#)

[RIME:KaraokeMachinesMember 2021-04-012022-03-31 0000923601 RIME:LicensedProductsMember 2023-04-012023-12-31 0000923601 RIME:LicensedProductsMember](#)

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New York expiring in various years through 2038.

The Company entered into an operating lease agreement, effective October 1, 2017, for our corporate headquarters located in Fort Lauderdale, Florida where we lease approximately 901 eus-gaap-AreaOfLand-if-pid-usqft-c20171001-us-gaap-TypeOfArrangementAxis-custom-OperatingLeaseAgreementMember-zKHwVpsmpyM2"-title="Lease space">6,500 square feet of office space which expired on 904 eus-gaap-LeaseExpirationDate1-dd-c20171001_20171001-us-gaap-TypeOfArrangementAxis-custom-OperatingLeaseAgreementMember-zAntMXVlaqv4"-title="Lease expiration, date">March 31, 2024. On February 22, 2024, the Company executed a lease extension for 14 months effective April 1, 2024, and expires on May 31, 2025. The base rent on the extension is approximately \$10,000 per month subject to a 3% annual adjustment.

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024 and 2023

(Unaudited)

The Company entered into an operating lease on August 23, 2023, for approximately 904 eus-gaap-AreaOfLand-if-pid-usqft-c20230823-us-gaap-TypeOfArrangementAxis-custom-OperatingLeaseAgreementMember-zfGdcP7XX3X2"-title="Lease space">10,000 square feet of ground floor retail space and a portion of the basement underneath the ground floor retail space. The lease expires 904 eus-gaap-LeaseExpirationDate1-dd-c20230823_20230823-us-gaap-TypeOfArrangementAxis-custom-OperatingLeaseAgreementMember-zMeYvGYVPjd"-title="Lease expiration, date">August 22, 2038, and the monthly base rent is \$30,000. PaymentsForRent-c20230823-us-gaap-TypeOfArrangementAxis-custom-OperatingLeaseAgreementMember-zOGgZmrMWoQl"-title="Base rent">\$30,000, subject to annual increases. The lease includes a 11-month free rent period between July 1, 2023, and June 30, 2024 and also includes reimbursement for tenant improvements if pp0p0-c20230823-us-gaap-TypeOfArrangementAxis-custom-OperatingLeaseAgreementMember-zGJu9vIdSLdUd"-title="Reimbursement for tenant improvements">700,000 reimbursement upon completion of construction milestones as defined in the lease. Due to uncertainties as to whether these milestones will be met timely, the Company has not recorded any amounts related to the tenant improvement allowance in our condensed consolidated financial statements at lease inception for the three and six months ended June 30, 2024. (See Note 6).

SCHEDULE OF SUPPLEMENTAL INFORMATION RELATED TO LEASES

	June 30, 2024	June 30, 2023
Operating lease - right-of-use assets	\$3,926,000	\$3,925,000
Operating lease - right-of-use liabilities	\$1,780,000	\$1,780,000
Current portion of operating leases	\$165,000	\$165,000
Noncurrent portion of operating leases	\$400,000	\$400,000
Operating lease expense	\$219,000	\$219,000
Cash paid for amounts included in the measurement of lease liabilities	\$252,000	\$252,000
Supplemental cash flow information related to operating leases		
Weighted average remaining lease term (years)	14.3	14.3
Weighted average discount rate	12.0%	12.0%

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Roman, Times, Serif; text-align: right">6,418,061</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1pt; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="border-bottom: Black 1pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">3,872,447</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1pt; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="border-bottom: Black 1pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">6,418,061</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1pt; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="border-bottom: Black 1pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right">3,487,299</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1pt; text-align: left"></td><tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 2.5pt">Basic loss per share</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; font: 10pt Times New Roman, Times, Serif; text-align: left"><td style="border-bottom: Black 2.5pt double; font: 10pt Times New Roman, Times, Serif; text-align: right">(0.95</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; font: 10pt Times New Roman, Times, Serif; text-align: left"><td style="border-bottom: Black 2.5pt double; font: 10pt Times New Roman, Times, Serif; text-align: right">(0.64</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">(1.56</td><td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 2.5pt; text-align: left"></td></tr></table>-6119000-2460000-8486000-544500064180616418061387244738724476418061348729994872999-0.95-0.95-0.64-0.64-1.32-1.32-1.56-1.561085111085111083431083433902113902113<p id="xdx_802_eus-gaap-IncomeTaxExpenseBenefit_dil_c20240401_20240630_zUhhPz92gmQo" title="Income tax (benefit) provision">NOTE 10INCOME TAXES</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt">NOTE 11</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">For the three months ended June 30, 2024 and 2023 the Company recognized an income tax benefit of approximately \$52,000 and \$XDx;: respectively. The Company is not forecasting any taxable income for the current year and had a loss before income tax benefit in the previous year. The Company's income tax provision for the six months ended June 30, 2023, was approximately \$1,502,000 as the Company recognized a valuation reserve of all of its deferred tax assets based on the recent history of losses and forecasts that suggested the Company would not be able to utilize the deferred tax assets in the future.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">NOTE 12</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">The Company's income tax expense differs from the expected tax benefit/expense based on statutory rates primarily due to full valuation allowance for all of its subsidiaries for the three and six months ended June 30, 2024 and 2023.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt">NOTE 13</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">NOTE 14</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">NOTE 15</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">NOTE 16</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">NOTE 17</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">NOTE 18</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">NOTE 19</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">NOTE 20</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">NOTE 21</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">NOTE 22</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">NOTE 23</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align:

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Seal entered into the Asset Purchase Agreement pursuant to which the Seller agreed to sell and assign to the Company, and the Company agreed to purchase and assume from the Seller, substantially all the assets, and certain specified liabilities relating to the business of the Seller. </p><p style="font: 10pt Times New Roman, Times, Serif, font-size: 10pt;">On July 3, 2024, the parties completed the Asset Purchase Agreement whereby the Company issued to the Seller (i) 641,806 shares of the Company's common stock with a value of approximately \$738,000 (ii) a twenty percent (20%) membership interest in SemiCab LLC. (See Note 2).</p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify; background-color: white;"></p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">Pursuant to the asset acquisition agreement, the Company and Seller entered into an option agreement (the "Option Agreement"), granting the Buyer the right to acquire all of the issued and outstanding capital securities of SMCB Solutions Private Limited, a wholly owned subsidiary of the Seller, in consideration for 320,903 shares of common stock of the Company.</p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify; background-color: white;">In connection with the asset acquisition agreement, effective July 3, 2024, SemiCab, LLC entered into employment agreements (the "Agreements") with Ajesh Kapoor and Vivek Sehgal Kapoor's agreement spans three years with an annual base salary of \$140,000 for 2024, \$240,000 for 2025, and \$300,000 for subsequent years, and Sehgal's agreement also spans three years with an annual base salary of \$105,000 for 2024, \$210,000 for 2025, \$240,000 for 2026, \$270,000 for 2027, and \$300,000 for 2028. Both executives' salaries are subject to annual review by the Board. They are eligible for annual performance-based bonuses contingent on specific goals set by the Board and will participate in the 2022 Equity Incentive Plan, receiving annual equity issuances and cash-based incentives tied to revenue milestones. Both are entitled to standard employee benefits, including health insurance and retirement plans.</p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">The Singing Machine Company, Inc.</p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">June 30, 2024 and 2023</p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">The unaudited pro forma financial information below presents the effects of the Asset Purchase Agreement as though it had been completed on January 1, 2023. The pro forma adjustments are derived from the historically reported transactions of the respective companies. The pro forma results do not include anticipated combined effects or other expected benefits of the acquisition. The pro forma results for the six months ended June 30, 2024, and 2023 reflect the combined performance of the Company and the SemiCab business for that period. The unaudited pro forma information is based on available data and certain assumptions that the Company believes are reasonable given the circumstances. However, actual results may differ materially from the assumptions used in the accompanying unaudited pro forma financial information. This selected unaudited pro forma condensed combined financial information is presented for illustrative purposes only and is not intended to represent what the actual consolidated results of operations would have been had the Asset Purchase Agreement occurred on January 1, 2023, nor does it attempt to forecast future consolidated results of operations.</p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">Pro Forma Information</p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">The unaudited pro forma financial information below presents the effects of the Asset Purchase Agreement as though it had been completed on January 1, 2023. The pro forma adjustments are derived from the historically reported transactions of the respective companies. The pro forma results do not include anticipated combined effects or other expected benefits of the acquisition. The pro forma results for the six months ended June 30, 2024, and 2023 reflect the combined performance of the Company and the SemiCab business for that period. The unaudited pro forma information is based on available data and certain assumptions that the Company believes are reasonable given the circumstances. However, actual results may differ materially from the assumptions used in the accompanying unaudited pro forma financial information. This selected unaudited pro forma condensed combined financial information is presented for illustrative purposes only and is not intended to represent what the actual consolidated results of operations would have been had the Asset Purchase Agreement occurred on January 1, 2023, nor does it attempt to forecast future consolidated results of operations.</p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">SCHEDULE OF PRO FORMA FINANCIAL INFORMATION</p><p style="font: 10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p>&lt

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font-size: 10pt;">The Company's performance obligations are established when a customer submits a purchase order notification, and the Company accepts the order. The Company identifies performance obligations as the delivery of the requested product or service in appropriate quantities and to the location specified in the customer's contract and/or purchase order. Revenue from sales of product is recognized at a point in time when the Company transfers control to the customer, typically at the time when the product is delivered or shipped, at which time, title passes to the customer and there are no further performance obligations with regards to the product.

10pt Times New Roman, Times, Serif, font-size: 10pt;">The Company selectively participates in a retailer's co-op promotion incentives to maximize sales of the Company's products on the retail floor or to assist in developing consumer awareness of new product launches, by providing marketing fund allowances to our customers. As these co-op promotion initiatives are not a distinct good or service and the Company cannot reasonably estimate the fair value of the benefit it receives from these arrangements, the cost of these allowances at the time they are offered to the customers are recorded as a reduction to net sales. Co-op promotion incentives were approximately \$2,600,000 during the nine months ended December 31, 2023.

908 eus-gaap-AdvertisingExpense_c20230401_20231231_zetgZ155fVu8" title="Co-op promotion incentives">2,600,000

905 eus-gaap-AdvertisingExpense_c20210401_20220331_zys9xLlM0WY1" title="Co-op promotion incentives">2,000,000

10pt Times New Roman, Times, Serif, margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">The Company's contracts with customers consist of one performance obligation (the sale of the Company's products). The Company's contracts have no financing elements, payment terms are generally less than 120 days and have no further contract asset or liability obligations once control of goods is transferred to the customer. Revenue is recorded in the amount of consideration the Company expects to receive for the sale of these goods.

10pt Times New Roman, Times, Serif, font-size: 10pt;">Costs incurred in fulfilling contracts with customers include administrative costs associated with the procurement of goods are included in general and administrative expenses, in-bound freight costs are included in the cost of goods sold and accrued sales representative commissions are included in selling expenses in the accompanying consolidated statements of operations as our underlying customer agreements are less than one year.

10pt Times New Roman, Times, Serif, font-size: 10pt;">THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES

10pt Times New Roman, Times, Serif, font-size: 10pt;">NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023, and March 31, 2023 and 2022

10pt Times New Roman, Times, Serif, font-size: 10pt;">While the Company has no overstock return privileges in its vendor agreements with its customers, the Company does accept defective returns, warranty exchanges and overstock from seasonal customers. The Company estimates the sales value of goods to be returned from our allowance programs for goods returned from the customer for various reasons, whereby a reserve for sales returns is recorded based on historic return amounts, specific events as identified and management estimates. The Company's reserve for sales returns was approximately \$3,400,000 as of December 31, 2023, and

90E ecustom-ReserveForSalesReturn_If_c20231231_zUmZ1f0zmEhh" title="Reserve for sales return">3,400,000

908 eus-gaap-ReserveForSalesReturn_If_c20230331_zgqYZZmZeKtq" title="Reserve for sales return">900,000

90A ecustom-ReturnAssets_If_c20230331_zkNePkNtq85" title="Return assets">600,000

901 ecustom-ShippingAndHandlingExpenses_c20230401_20231231_zAD9D02uvUw3" title="Shipping and handling expenses">600,000

90B ecustom-ShippingAndHandlingExpenses_c20210401_20220331_zWcuHtkohl5" title="Shipping and handling expenses">900,000

845 eus-gaap-ShareBasedCompensationOptionAndIncentivePlansPolicy_zW3YbDrlpx7h" style="font-size: 10pt;">SHARE-BASED COMPENSATION

10pt Times New Roman, Times, Serif, font-size: 10pt;">The Company has granted stock options and restricted stock units ("RSUs") to employees, non-employee consultants and non-employee members of our Board of Directors. The Company also has an equity incentive plan which provides for the issuance of equity incentive awards, such as stock options, stock appreciation rights, stock awards, restricted stock, stock units, performance awards and other stock or cash-based awards collectively, the "Awards." Awards may be granted under the 2022 Plan to the Company's employees, officers, directors, consultants, agents, advisors and independent contractors.

10pt Times New Roman, Times, Serif, font-size: 10pt;">The Company measures the compensation cost associated with all share-based payments based on grant date fair values. The fair value of each stock option and stock purchase right is estimated on the date of grant using an option pricing model that meets certain requirements. The Company generally uses the Black-Scholes option pricing model to estimate the fair value of its stock options and stock purchase rights. The determination of the fair value of share-based payment awards utilizing the Black-Scholes model is affected by the Company's stock price and several assumptions, including expected volatility, expected term, risk-free interest rate and expected dividends.

10pt Times New Roman, Times, Serif, font-size: 10pt;">The expected term of stock options granted is estimated using historical experience. The risk-free interest rate assumption is based on observed interest rates appropriate for the expected terms of the Company's stock options and stock purchase rights. The dividend yield assumption is based on the Company's history and expectation of no dividend payouts. The Company estimates forfeitures at the time of grant and revises these estimates, if necessary, in subsequent periods if actual forfeitures differ from those estimates. The Company estimates its forfeiture rate assumption for all types of share-based compensation awards based on historical forfeiture rates related to each category of award.

10pt Times New Roman, Times, Serif, font-size: 10pt;">Compensation costs associated with grants of restricted stock units are measured at fair value, which has historically been the closing price of the Company's common stock on the date of grant.

10pt Times New Roman, Times, Serif, font-size: 10pt;">The Company recognizes share-based compensation expense over the requisite service period of each individual award, which generally equals the vesting period, using the straight-line method for awards that contain only service conditions. For awards that contain performance conditions, the Company recognizes the share-based compensation expense on a straight-line basis for each vesting tranche, when achievement of that tranche is considered probable.

10pt Times New Roman, Times, Serif, font-size: 10pt;">The Company evaluates the assumptions used to value stock awards at each grant date. If there are any modifications or cancellations of the underlying unvested securities, the Company may be required to accelerate, increase or cancel any remaining unearned share-based compensation expense.

10pt Times New Roman, Times, Serif, font-size: 10pt;">IncomeTaxPolicy_TextBlock_zXx5R89VEUg" style="font-size: 10pt;">INCOME TAXES

10pt Times New Roman, Times, Serif, font-size: 10pt;">The Company follows the provisions of FASB ASC 740 "Accounting for Income Taxes." Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributed to differences between the financial statement carrying amounts of existing assets and liabilities and their

respective tax base. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized.

THE SINGING MACHINE COMPANY, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023, and March 31, 2023 and 2022

As of December 31, 2023, and March 31, 2023, there were no uncertain tax positions that resulted in any adjustment to the Company's provision for income taxes. The Company recognizes interest and penalties related to unrecognized tax benefits in its provision for income taxes. The Company currently has no liabilities recorded for accrued interest or penalties related to uncertain tax provisions.

RECENT ACCOUNTING PRONOUNCEMENTS

In December 2023, the FASB issued ASU 2023-09, "Improvements to Income Tax Disclosures." ASU 2023-09 is intended to enhance the usefulness of income tax disclosures by requiring entities to disclose specific rate reconciliations, amount of income taxes separate by federal and individual tax jurisdictions, and the amount of income (loss) from continuing operations before income tax expense (benefit) disaggregated between federal, state and foreign. ASU 2023-09 is effective for the Company for its fiscal year beginning January 1, 2025, with early adoption permitted. The Company is currently evaluating the impact of adopting this standard on our consolidated financial statements and related disclosures.

BASIS OF ACCOUNTING POLICY

The accompanying consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America ("GAAP").

CONSOLIDATION POLICY

Principles of consolidation

The accompanying consolidated financial statements include the accounts of the Company and its Hong Kong subsidiary, SMCL, SMCM, SMH, MICS Hospitality, MICS Hospitality Management and MICS NY. All inter-company accounts and transactions have been eliminated in consolidation for all periods presented.

USE OF ESTIMATES

Estimates are assessed each period and updated to reflect current information. Significant estimates include revenue recognition, allowance for credit losses, provision for excess and obsolete inventory, reserve for sales returns, accruals relating to litigation, income taxes and share-based compensation expense.

TRADE AND OTHER ACCOUNTS RECEIVABLE

Trade and other accounts receivable

Inventory

Long-lived assets

Impairment or disposal of long-lived assets

Long-lived assets

Property and equipment

PROPERTY AND EQUIPMENT, NET

The Company determines if an arrangement contains a lease at the inception of a contract. Right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the commencement date. The liability is equal to the present value of the remaining minimum lease payments. The asset is based on the liability, subject to certain adjustments. Operating leases result in straight-line expense (similar to operating leases under the prior accounting standard) while finance leases result in a front-loaded expense pattern (similar to capital leases under the prior accounting standard). As the interest rate implicit in the Company's operating leases is not readily determinable, the Company utilizes its incremental borrowing rate to discount the lease payments. The Company utilizes the implicit rate for its finance leases.

We follow Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 825, "Financial Instruments," which requires disclosure of information about the fair value of certain financial instruments for which it is practicable to estimate that value. For the purposes of this disclosure, the fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation. The carrying amounts of the Company's short-term financial instruments, including accounts receivable, accounts payable, accrued expenses, refunds due to customers, customer deposits, other current liabilities and due from related parties approximate fair value due to the relatively short period to maturity for these instruments. The carrying amounts on other liabilities are approximate to fair value due to their relatively short period to maturity.

Revenue from Contracts With Customers Policy

The Company recognizes revenue in accordance with FASB ASC 606, "Revenue from Contracts with Customers." All revenue is generated from contracts with customers. The Company recognizes revenue when the control of the goods sold is transferred to the customer, in an amount, referred to as the transaction price, that reflects the consideration to which the Company is expected to be entitled in exchange for those goods. The Company determines revenue recognition utilizing the following five steps: (1) identification of the contract with a customer, (2) identification of the performance obligations in the contract (promised goods or services that are distinct), (3) determination of the transaction price, (4) allocation of the transaction price to the performance obligations, and (5) recognition of revenue when, or as, the Company transfers control of the product or service for each performance obligation.

The Company's performance obligations are established when a customer submits a purchase order notification, and the Company accepts the order. The Company identifies performance obligations as the delivery of the requested product or service in appropriate quantities and to the location specified in the customer's contract and/or purchase order. Revenue from sales of product is recognized at a point in time when the Company transfers control to the customer, typically at the time when the product is delivered or shipped, at which time, title passes to the customer and there are no further performance obligations with regards to the product.

The Company's performance obligations are established when a customer submits a purchase order notification, and the Company accepts the order. The Company identifies performance obligations as the delivery of the requested product or service in appropriate quantities and to the location specified in the customer's contract and/or purchase order. Revenue from sales of product is recognized at a point in time when the Company transfers control to the customer, typically at the time when the product is delivered or shipped, at which time, title passes to the customer and there are no further performance obligations with regards to the product.

The Company selectively participates in a retailer's co-op promotion incentives to maximize sales of the Company's products on the retail floor or to assist in developing consumer awareness of new product launches by providing marketing fund allowances to our customers. As these co-op promotion initiatives are not a distinct good or service and the Company cannot reasonably estimate the fair value of the benefit it receives from these arrangements, the cost of these allowances at the time they are offered to the customers are recorded as a reduction to net sales. Co-op promotion incentives were approximately \$2,600,000 during the nine months ended December 31, 2023.

Advertising Expense

The Company's advertising expense was \$2,300,000 during fiscal 2023 and \$2,000,000 during fiscal 2022.

Costs incurred in fulfilling contracts with customers include administrative costs associated with the procurement of goods are included in general and administrative expenses, in-bound freight costs are included in the cost of goods sold and accrued sales representative commissions are included in selling expenses in the accompanying consolidated statements of operations as our underlying customer agreements are less than one year.

THE SINGING MACHINE COMPANY, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023, and March 31, 2023

The Company estimates the sales value of goods to be returned from our allowance programs for goods returned from the customer for various reasons, whereby a reserve for sales returns is recorded based on historic return amounts, specific events as identified and management estimates. The Company's reserve for sales returns was approximately \$3,400,000 and \$3,400,000 as of March 31, 2023, respectively.

Shipping And Handling Costs Policy

The Company does accept defective returns, warranty exchanges and overstock from seasonal customers. The Company estimates the sales value of goods to be returned from our allowance programs for goods returned from the customer for various reasons, whereby a reserve for sales returns is recorded based on historic return amounts, specific events as identified and management estimates. The Company's reserve for sales returns was approximately \$3,400,000 and \$3,400,000 as of March 31, 2023, respectively.

Return Assets

The Company's return assets were approximately \$1,900,000 and \$1,900,000 as of March 31, 2023, and March 31, 2023, respectively.

ShareBased Compensation OptionAnd Incentive Plans Policy

The Company has granted stock options and restricted stock units ("RSUs") to employees, non-employee consultants and non-employee members of our Board of Directors. The Company also has an equity incentive plan which provides for the issuance of equity incentive awards, such as stock options, stock appreciation rights, stock awards, restricted stock, stock units, performance awards and other stock or

cash-based awards collectively, the "Awards." Awards may be granted under the 2022 Plan to the Company's employees, officers, directors, consultants, advisors, and independent contractors.

The Company generally uses the Black-Scholes option pricing model to estimate the fair value of its stock options and stock purchase rights. The determination of the fair value of share-based payment awards utilizing the Black-Scholes model is affected by the Company's stock price and several assumptions, including expected volatility, expected term, risk-free interest rate and expected dividends.

For grants of stock options, the Company uses a blend of historical and implied volatility for traded options on its stock to estimate the expected volatility assumption required in the Black-Scholes model. The Company's use of a blended volatility estimates in computing the expected volatility assumption for stock options is based on its belief that while the implied volatility is representative of expected future volatility, the historical volatility over the expected term of the award is also an indicator of expected future volatility. The Company utilizes a blended volatility estimate that consists of implied volatility and historical volatility in order to estimate the expected volatility assumption of the Black-Scholes model.

The expected term of stock options granted is estimated using historical experience. The risk-free interest rate assumption is based on observed interest rates appropriate for the expected terms of the Company's stock options and stock purchase rights. The dividend yield assumption is based on the Company's history and expectation of no dividend payouts. The Company estimates forfeitures at the time of grant and revises these estimates, if necessary, in subsequent periods if actual forfeitures differ from those estimates. The Company estimates its forfeiture rate assumption for all types of share-based compensation awards based on historical forfeiture rates related to each category of award.

Compensation costs associated with grants of restricted stock units are measured at fair value, which has historically been the closing price of the Company's common stock on the date of grant.

The Company recognizes share-based compensation expense over the requisite service period of each individual award, which generally equals the vesting period, using the straight-line method for awards that contain only service conditions. For awards that contain performance conditions, the Company recognizes the share-based compensation expense on a straight-line basis for each vesting tranche, when achievement of that tranche is considered probable.

The Company evaluates the assumptions used to value stock awards at each grant date. If there are any modifications or cancellations of the underlying unvested securities, the Company may be required to accelerate, increase or cancel any remaining unearned share-based compensation expense.

The Company follows the provisions of FASB ASC 740 "Accounting for Income Taxes." Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributed to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized.

THE SINGING MACHINE COMPANY, INC AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2023, and March 31, 2023 and 2022

As of December 31, 2023, and March 31, 2023, there were no uncertain tax positions that resulted in any adjustment to the Company's provision for income taxes. The Company recognizes interest and penalties related to unrecognized tax benefits in its provision for income taxes. The Company currently has no liabilities recorded for accrued interest or penalties related to uncertain tax provisions.

In December 2023, the FASB issued ASU 2023-09, "Improvements to Income Tax Disclosures." ASU 2023-09 is intended to enhance the usefulness of income tax disclosures by requiring entities to disclose specific rate reconciliations, amount of income taxes separate by federal and individual tax jurisdictions, and the amount of income (loss) from continuing operations before income tax expense (benefit) disaggregated between federal, state and foreign. ASU 2023-09 is effective for the Company for its fiscal year beginning January 1, 2025, with early adoption permitted. The Company is currently evaluating the impact of adopting this standard on our consolidated financial statements and related disclosures.

PropertyPlantAndEquipmentDisclosure

NOTE 5 - PROPERTY AND EQUIPMENT

A summary of property and equipment is as follows:

	2023	2022
Computer and office equipment	\$404,000	\$497,000
Computer and office equipment	\$404,000	\$497,000

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align: center;"> </p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">COMMON STOCK OPTIONS</p><p></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">During the nine months ended December 31, 2023, the Company did not issue any stock options. During the fiscal years ended March 31, 2023, the Company issued the following stock options:</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">During the fiscal year ended March 31, 2023, the Company issued6,001 stock options under the 2022 Plan at an exercise price ranging from \$2.35 to \$8.11 per share to directors as compensation for their service.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">During the fiscal year ended March 31, 2023, the Company issued37,001 stock options from the 2022 Plan at an exercise price ranging from \$4.00 to \$8.65 per share to the Company's officers as incentive compensation for the successful up-listing of the Company's common stock on the Nasdaq Capital Market and compensation related to their Fiscal 2022 annual incentive plan.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">During the fiscal year ended March 31, 2023, the Company issued64,750 stock options from the 2022 Plan to all employees (excluding Company officers) who had one year or more of service to the Company under an Employee Incentive Plan at an exercise price ranging from \$8.11 to \$8.65 per share.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: left;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">Employee stock option compensation expense for the nine months ended December 31, 2023, and in fiscal years ended March 31, 2023, and 2022 includes the estimated fair value of options granted, amortized on a straight-line basis over the requisite service period for the entire portion of the award. For the nine months ended December 31, 2023, the stock option expense was approximately \$110,000. For the fiscal years ended March 31, 2023, and 2022, the stock option expense was approximately \$237,000 and \$22,000, respectively.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">Fiscal 2022:</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;">During the fiscal year ended March 31, 2022, the Company issued2,001 Board approved options three members of our Board of Directors at an exercise price ranging from \$8.10 and \$8.70 per share pursuant to our annual director compensation plan for the fiscal year ended March 31, 2022.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify;"><

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The Company maintains cash balances in foreign financial institutions. The Company regularly monitors the financial stability of this financial institution and believes that it is not exposed to any significant credit risk in cash and cash equivalents. However, in March and April 2023, certain U.S. government banking regulators took steps to intervene in the operations of certain financial institutions due to liquidity concerns, which caused general heightened uncertainties in financial markets. While these events have not had a material direct impact on the Company's operations, if further liquidity and financial stability concerns arise with respect to banks and financial institutions, either nationally or in specific regions, the Company's ability to access cash or enter into new financing arrangements may be threatened, which could have a material adverse effect on its business, financial condition and results of operations.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">The Company derives most of its revenues from retailers in the United States. The Company's allowance for credit losses is based upon management's estimates and historical experience and reflects the fact that accounts receivable is concentrated with several large customers. On December 31, 2023, 82% of accounts receivable were due from four customers in North America that individually owed over 10% of total accounts receivable. On March 31, 2023, 79% of accounts receivable were due from three customers in North America that individually owed over 10% of total accounts receivable. On March 31, 2022, 53% of accounts receivable were due from four customers in North America that individually owed over 10% of total accounts receivable.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">Revenues derived from our top three customers for the nine months ended December 31, 2023, and 2022, were 81% and 77% of total revenue, respectively. Revenues derived from our top three customers for the fiscal years ended March 31, 2023, and 2022 were 69% and 72% of total revenue, respectively. Revenues from customers representing greater than 10% of total net sales were derived from top three customers for the nine months ended December 31, 2023, and top two customers for the nine months ended December 31, 2022, as percentage of the net sales were 48% and 21% and 12% and 46% and 22%, respectively. Revenues from customers representing greater than 10% of total net sales were derived from our top two customers in Fiscal 2023 and top three customers in Fiscal 2022 as percentage of the net sales were 48% and 21% and 37%, 18%, and 17%, respectively. The loss of any of these customers could have an adverse impact on the Company.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">&

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Income Statement	
Revenue	6,036,000
Cost of Goods Sold	(9,655,000)
Gross Profit	183,000
Operating Expenses	(453,000)
Operating Income	(269,000)
Nonoperating Income	2,151,000
Interest Expense	(63,000)
Income Tax Expense	(214,000)
Net Income	1,330,000

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Balance Sheet	
Assets	Liabilities and Equity
Current Assets	Current Liabilities
Property, Plant, and Equipment	Long-Term Liabilities
Intangible Assets	Equity
Total Assets	Total Liabilities and Equity

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Cash Flow Statement	
Operating Activities	Investing Activities
Financing Activities	Net Change in Cash
Free Cash Flow	
Capital Expenditures	
Acquisitions	
Divestitures	
Debt Issuance	
Debt Repayment	
Equity Issuance	
Equity Repurchase	
Dividends Paid	
Total Cash Flow	

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Income Statement	
Revenue	6,036,000
Cost of Goods Sold	(9,655,000)
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Interest Expense	(63,000)
Income Tax Expense	(214,000)
Net Income	1,330,000

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Balance Sheet	
Assets	Liabilities and Equity
Current Assets	Current Liabilities
Property, Plant, and Equipment	Long-Term Liabilities
Intangible Assets	Equity
Total Assets	Total Liabilities and Equity

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Cash Flow Statement	
Operating Activities	Investing Activities
Financing Activities	Net Change in Cash
Free Cash Flow	
Capital Expenditures	
Acquisitions	
Divestitures	
Debt Issuance	
Debt Repayment	
Equity Issuance	
Equity Repurchase	
Dividends Paid	
Total Cash Flow	

[illegible]

Net Income Before Income Tax Benefit (Loss)

Net Income Before Income Tax Benefit (Loss)
(6,398,000)

Income Tax Benefit (Loss)

Income Tax Benefit (Loss)
472,000

Net (Loss) Income

Net (Loss) Income
(1,633,000)

Earnings Per Share

Basic	Diluted
0.61	0.32

Weighted Average Common and Common Equivalent Shares

Weighted Average Common and Common Equivalent Shares
4,864,540

SCHEDULE OF CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Details)

Operating Activities	Investing Activities	Financing Activities
2,699,210	(2,699,210)	2,699,210

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should the Company be unable to continue as a going concern.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying consolidated financial statements include certain intercompany expenses associated with its wholly owned India subsidiary, SMCB Solutions Private Limited, the accounts of the Company. All inter-company accounts and transactions have been eliminated in consolidation for all periods presented.

SemiCab makes estimates and assumptions in the ordinary course of business relating to sales collections and allowances, warranty reserves, and reserves for promotional incentives that may affect the reported amounts of assets and liabilities and of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Future events and their effects cannot be determined with absolute certainty; therefore, the determination of estimates requires the exercise of judgment. Historically, past changes to these estimates have not had a material impact on the Company's financial statements. However, circumstances could change which may alter future expectations.

ALLOWANCE FOR DOUBTFUL ACCOUNTS

SemiCab's allowance for doubtful accounts is based on management's estimates of the creditworthiness of its customers, current economic conditions and historical information, and, in the opinion of management, is believed to be in an amount sufficient to respond to normal business conditions. Management sets 100% reserves for customers in bankruptcy and other allowances based upon historical collection experience. The Company is subject to chargebacks from customers that are deducted from open invoices and reduce collectability of open invoices. Should business conditions deteriorate or any major customer default on its obligations to the Company, this allowance may need to be significantly increased, which would have a negative impact on operations.

Foreign Currency Transactions and Translations

The functional currency of the Company is the U.S. dollar, which is the currency of the primary economic environment in which it operates. In accordance with ASC 830, monetary balances denominated in or linked to foreign currency are stated on the basis of the exchange rates prevailing at the applicable balance sheet date. For foreign currency transactions included in the statement of operations, the exchange rates applicable on the relevant transaction dates are used. Gains or losses arising from changes in the exchange rates used in the translation of such transactions and from the remeasurement of the monetary balance sheet items are recorded as gain (loss) on foreign currency transactions.

The functional currency of the India subsidiary is the Indian Rupee. Under ASC 830, all assets and liabilities are translated into U.S. dollars using the current exchange rate at the end of each fiscal period. Revenues and expenses are translated using the average exchange rates prevailing throughout the respective periods. All transaction gains and losses from the measurement of monetary balance sheet items denominated in Indian Rupee are reflected in the statement of operations as appropriate. Translation adjustments are included in accumulated other comprehensive loss.

The Company maintains cash in United States bank accounts that are in excess of the Federal Deposit Insurance Corporation insured amounts. The Company maintains cash balances in foreign financial institutions. The amounts at foreign financial institutions at December 31, 2023 and 2022 were approximately \$

Concentration of Credit Risk

At times, the Company maintains cash in United States bank accounts that are in excess of the Federal Deposit Insurance Corporation insured amounts. The Company maintains cash balances in foreign financial institutions. The amounts at foreign financial institutions at December 31, 2023 and 2022 were approximately \$

Long-Lived Assets

Property and equipment are stated at cost. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over the estimated service lives, principally using straight-line methods.

The estimated useful lives used to compute depreciation and amortization for financial reporting purposes are as follows:

SCHEDULE OF ESTIMATED USEFUL LIVES

Property and Equipment

Prepaid Expenses

Prepaid expenses consist primarily of prepaid services which will be expensed as the services are provided within twelve months. As of December 31, 2023 and 2022, the balances of the prepaids account were \$

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assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized.

The Company recognizes a liability for uncertain tax positions. An uncertain tax position is defined as a position in a previously filed tax return or a position expected to be taken in a future tax return that is not based on clear and unambiguous tax law and which is reflected in measuring current or deferred income tax assets and liabilities for interim or annual periods. The Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The Company measures the tax benefits recognized based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate resolution.

The Company recognizes interest and penalties related to unrecognized tax benefits in its provision for income taxes. The Company currently has no liabilities recorded for accrued interest or penalties related to uncertain tax provisions.

Earnings Per Share

The Company computes earnings per share (EPS) based on the weighted average number of shares outstanding during the period. The Company's provision for income taxes. The Company recognizes interest and penalties related to unrecognized tax benefits in its provision for income taxes. The Company currently has no liabilities recorded for accrued interest or penalties related to uncertain tax provisions.

Consolidation

The Company consolidates all entities in which it holds a controlling financial interest. A controlling financial interest is defined as the power to direct the operations of an entity and to significantly influence the economic performance of the entity. The Company uses the equity method of accounting for investments in entities over which it exercises significant influence but does not have control.

Financial Instruments

The Company accounts for financial instruments under ASC 820, Fair Value Measurements and Disclosures. Fair value is the price that would be received from the sale of an asset or the settlement of a liability in an orderly transaction between market participants at the measurement date. The Company uses various valuation techniques to determine fair value, depending on the characteristics of the instrument and the availability of observable inputs.

Revenue Recognition

The Company recognizes revenue when it satisfies the performance obligation to the customer. Revenue recognition is based on the transfer of control of the product or service to the customer. The Company uses the percentage-of-completion method to recognize revenue on long-term contracts.

Provisions for Doubtful Accounts

The Company maintains a provision for doubtful accounts based on its assessment of the collectability of its receivables. The provision is calculated based on historical experience and current economic conditions.

Goodwill Impairment

Goodwill is tested for impairment annually, or more frequently if events or circumstances indicate that an impairment test may be warranted. The impairment test compares the carrying amount of the reporting unit to its fair value. If the carrying amount exceeds the fair value, an impairment loss is recognized.

Leases

The Company accounts for leases under ASC 842, Leases. Lessee accounting requires the recognition of a lease liability and a right-of-use asset at the commencement date of the lease. The lease liability is measured at the present value of the lease payments, and the right-of-use asset is measured at cost less accumulated depreciation and impairment losses.

Income Taxes

The Company accounts for income taxes under ASC 740, Income Taxes. Deferred tax assets and liabilities are recognized for temporary differences between the book and tax bases of assets and liabilities. Valuation allowances are established when it is more likely than not that some portion of the deferred tax assets will not be realized.

Share-Based Compensation

The Company accounts for share-based compensation under ASC 718, Share-Based Payments. Equity-settled awards are measured at fair value at the grant date and expensed over the vesting period. The Company also records a liability for cash-settled awards.

Derivative Financial Instruments

The Company accounts for derivative financial instruments under ASC 815, Derivatives and Hedging. Derivatives are recognized as assets or liabilities at their fair value. Changes in fair value are recognized in earnings or other comprehensive income, depending on the classification of the derivative.

Contingent Liabilities

The Company recognizes contingent liabilities when it is probable that a liability has been incurred and the amount can be reasonably estimated. Contingent liabilities are disclosed unless they are considered immaterial.

Commitments and Contingencies

The Company discloses commitments and contingencies that may result in the payment of cash or the receipt of cash. Commitments include contractual obligations such as purchase orders and operating leases. Contingencies include lawsuits, claims, and other uncertainties.

Risks and Uncertainties

The Company is exposed to various risks and uncertainties, including credit risk, liquidity risk, and market risk. Management monitors these risks and implements strategies to mitigate them.

Related Parties

The Company discloses transactions with related parties, including key management personnel and entities under common control. Related party transactions are disclosed unless they are immaterial.

Subsequent Events

The Company evaluates subsequent events through the date of the filing of this report. Subsequent events are disclosed if they provide additional information about conditions existing at the end of the reporting period.

Financial Statement Presentation

The Company presents its financial statements in accordance with GAAP. The balance sheet is presented in two columns, and the income statement, statement of comprehensive income, statement of equity, and statement of cash flows are presented in three columns.

Supplementary Information

The Company provides supplementary information, including schedules and footnotes, to provide additional details about its financial position and performance. These disclosures are required by GAAP and are integral to understanding the company's financial results.

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[illegible]

SudhirNarasimhamurthyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zpGDHlMvMsFb" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Outstanding Awards">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"> <td style="font: 10pt Times New Roman, Times, Serif;"> || TargetedOrTrackingStockIssuanceDates_c20220101_20221231_srt>TitleOfIndividualAxis_custom--SudhirNarasimhamurthyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zOpCgXhoINqd" title="Granted Date">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"> | <td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">\$</td><td id="xdx_98D_eus-gaap- |
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ShareBasedCompensationArrangementByShareBasedPaymentAward	

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text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-01-2032</td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255);"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Vivek Sehgal</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_982_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross c20200101_20201231_srt-TitleOffIndividualAxis_custom--VivekSehgalMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zRpjmlZTOGK3" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Granted Shares">4,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_985_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_if c20201231_srt-TitleOffIndividualAxis_custom--VivekSehgalMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zcQvN88Xld" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Outstanding Awards">4,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; 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text-align: right;">09-29-2023</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-28-2020</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-28-2030</td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White;"><td style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Vivek Sehgal</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross c2020101_20211231_srt-TitleOffIndividualAxis_custom--VivekSehgalMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zhGKq280Xs45" style="font: 10pt Times New Roman, Times, Serif; 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TitleOffIndividualAxis_custom-HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zfoMrWA3YA7" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Vested Outstanding">33,333</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_985_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_If_c20211231_srt-TitleOffIndividualAxis_custom-HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zUgMjGfU0RTI" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Unvested">16,667</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-01-2025</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_984_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_If_c20221231_srt-TitleOffIndividualAxis_custom-HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zmPsnEP1ymzd" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Outstanding Awards">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">0.05</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_980_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_If_c20221231_srt-TitleOffIndividualAxis_custom-HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z90kaRIoIGpc" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Vested Outstanding">12,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_983_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_If_c20221231_srt-TitleOffIndividualAxis_custom-HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zztgFunYXoFa" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Unvested">12,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2026</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-01-2032</td><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: white"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_980_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c2020101_20211231_srt-TitleOffIndividualAxis_custom-JaganReddyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zKxeqlsABffBJ" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Granted Shares">4,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">4,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_989_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_If_c20201231_srt-TitleOffIndividualAxis_custom-JaganReddyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zx30EYBggdm1" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Vested Outstanding">4,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98D_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_If_c20201231_srt-TitleOffIndividualAxis_custom-JaganReddyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zAJEkAZ5A271" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Unvested">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font:

Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-01-2025</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">08-11-2031</td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White;"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Jagan Reddy</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_98C_ecustom-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c202210101_20221231_srt-TitleOffIndividualAxis_custom-JaganReddyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zWnM7OHCjH5" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Granted Shares">100,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_984_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_if_c20221231_srt-TitleOffIndividualAxis_custom-JaganReddyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z3CLUQbelsd5" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Outstanding Awards">100,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_989_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_if_c20221231_srt-TitleOffIndividualAxis_custom-JaganReddyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zx2CnPsMqoI2" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Exercise price">0.05</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_98A_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_if_c20221231_srt-TitleOffIndividualAxis_custom-JaganReddyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zdyEFy0hMI0j" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Vested Outstanding">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_980_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_if_c20221231_srt-TitleOffIndividualAxis_custom-JaganReddyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zXt43EtedgI" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Unvested">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2026</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-01-2032</td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Siddayya S Ganjal</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_98C_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20200101_20201231_srt-TitleOffIndividualAxis_custom-SiddayyaSGanjalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zLthZXLfYt2" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Granted Shares">180,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; 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text-align: right;" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_98B_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_if_c20201231_srt-TitleOffIndividualAxis_custom-SiddayyaSGanjalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zEbsEd6W4Uk" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Vested Outstanding">180,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; 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text-align: left;"></td><td id="xdx_98C_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_if_c20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zED8iJmP6uo1" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Vested Outstanding">180,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_981_eus-gaap-SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedNumberOfShares_if_c20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zSpk753jhlNa" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Unvested">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;"></td><td id="xdx_99C_ecustom-ShareBasedCompensationArrangementByShareBasedPaymentAwardFullyVestedDate_c2020101_20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zDYoF6saLzQ6" title="Date Fully Vested">09-29-2023</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_99A_ecustom-ShareBasedCompensationArrangementByShareBasedPaymentAwardBoardApprovalDate_c2020101_20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zRxbgY6riOIi" title="Board Approval Date">09-28-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;"></td><td id="xdx_908_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardExpirationDate_c2020101_20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zSWz0ilcoDn3" title="Expiration Date">09-28-2030</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_985_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c2020101_20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zHfJzV9s139" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Granted Shares">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_985_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_if_c20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zqncFleeYfMf" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Outstanding Awards">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;"></td><td id="xdx_990_eus-gaap-TargetedOrTrackingStockIssuanceDates_c2020101_20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z3Q7dMpXuPQI" title="Granted Date">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_985_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_if_c20201231_srt-TitleOffIndividualAxis_custom-SiddayaS GanjalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zqtXw6he9Koe" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; 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text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_986_eus-gaap-SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedNumberOfShares_if_c20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z19Dk6iCfUe" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Unvested">16,667</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_90A_ecustom-ShareBasedCompensationArrangementByShareBasedPaymentAwardFullyVestedDate_c2020101_20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z3cBvBXDJ7sc" title="Date Fully Vested">09-01-2025</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;"></td><td id="xdx_909_ecustom-ShareBasedCompensationArrangementByShareBasedPaymentAwardBoardApprovalDate_c2020101_20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z5xBfMKkgZRI" title="Board Approval Date">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;"></td><td id="xdx_907_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardExpirationDate_c2020101_20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zK2KmCBBBoJ8" title="Expiration Date">08-11-2031</td><td style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_982_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c2020101_20201231_srt-TitleOffIndividualAxis_custom-SudhindraShenoyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zdwYncZrYV59" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Granted Shares">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font

ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumberIf c20201231_srt-TitleOffIndividualAxis_custom--
AntonySunilMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zS4Z7y4oyIgh" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Outstanding Awards">90,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">\$</td><td id="xdx_984_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePriceIf c20201231_srt-TitleOffIndividualAxis_custom-AntonySunilMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zCKIE3BzUGB9" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">90,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-29-2023</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-28-2020</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-28-2030</td><tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White;"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Antony Sunil</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">\$</td><td id="xdx_98A_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePriceIf c20211231_srt-TitleOffIndividualAxis_custom-AntonySunilMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zkXLvwFMIA5d" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-01-2025</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">33,333</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">16,667</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-01-2025</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">08-11-2031</td><tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Antony Sunil</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">25,000</td><td style="font: 10pt

10pt Times New Roman, Times, Serif; text-align: left">\$</td><td id="xdx_98A_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_If c20211231_srt-TitleOffIndividualAxis_custom-TuleekaNandyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zyg4qZyT9WVa" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-01-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98B_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_If c20211231_srt-TitleOffIndividualAxis_custom-TuleekaNandyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zciUX4cEKVe" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Vested Outstanding">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_982_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_If c20211231_srt-TitleOffIndividualAxis_custom-TuleekaNandyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zc5DVfnr44za" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Unvested">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-01-2025</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-11-2031</td><tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">Tuleeka Nandy</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98D_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20220101_20221231_srt-TitleOffIndividualAxis_custom-TuleekaNandyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zbzyE7DKX0n5" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Granted Shares">15,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_984_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_If c20221231_srt-TitleOffIndividualAxis_custom-TuleekaNandyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zyPGwP14LmOl" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Outstanding Awards">15,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98B_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_If c20221231_srt-TitleOffIndividualAxis_custom-TuleekaNandyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zLH7zRdFmng" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Exercise price">0.05</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98E_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_If c20221231_srt-TitleOffIndividualAxis_custom-TuleekaNandyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zS94C0Wmy8v1" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Vested Outstanding">7,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_986_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_If c20221231_srt-TitleOffIndividualAxis_custom-TuleekaNandyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zKyh7zntYvEb" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Unvested">7,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2026</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-01-2032</td><tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: white"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">Robel Atnafu</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_982_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20210101_20211231_srt-TitleOffIndividualAxis_custom-RobelAtnafuMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zMYN4J4zbw27" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Granted Shares">5,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_987_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_If c20211231_srt-TitleOffIndividualAxis_custom-RobelAtnafuMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zkaOlGc6QBKd" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Outstanding Awards">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_906_eus-gaap-TargetedOrTrackingStockIssuanceDates_c20210101_20211231_srt-TitleOffIndividualAxis_custom-RobelAtnafuMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zcAq44aRCXz9" title="Granted Date">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; 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ShareBasedCompensationArrangementByShareBasedPaymentAwardVestingStartDate_c20210101_20211231_srt-TitleOffIndividualAxis_custom-GuyPrimusMember-us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z6R0fWqgOKB" title="Vesting Date">09-01-2021</td><td style="font: 10pt Times New Roman, Times, Serif;"></td></td>
Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_987_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_if_c20211231_srt-TitleOffIndividualAxis_custom-GuyPrimusMember-us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zJHAcSrs837" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Vested Outstanding">240,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_98F_eus-gaap-SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedNumberOfShares_if_c20211231_srt-TitleOffIndividualAxis_custom-GuyPrimusMember-us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zshUICy9NTE" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Unvested">120,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-01-2025</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">08-11-2031</td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White;"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_984_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_if_c20211231_srt-TitleOffIndividualAxis_custom-SamarthaGowdaMember-us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z5mVmuyM9a7e" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Outstanding Awards">15,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">\$</td><td id="xdx_98F_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_if_c20221231_srt-TitleOffIndividualAxis_custom-SamarthaGowdaMember-us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zP7eRx49hXbl" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Exercise price">0.05</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_988_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_if_c20221231_srt-TitleOffIndividualAxis_custom-SamarthaGowdaMember-us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zpjFIHsTgYk" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Vested Outstanding">7,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_980_eus-gaap-SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedNumberOfShares_if_c20221231_srt-TitleOffIndividualAxis_custom-SamarthaGowdaMember-us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z0eHdHRImpt4" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Unvested">7,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2026</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-01-2032</td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Alexandra Aiello</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_98A_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20220101_20221231_srt-TitleOffIndividualAxis_custom-AlexandraAielloMember-us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zos3ZfwgdgpD" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Granted Shares">2,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">2,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">\$</td><td id="xdx_98F_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_if_c20221231_srt-TitleOffIndividualAxis_custom-AlexandraAielloMember-us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zMiDopmU4nmMk" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Exercise price">0.05</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"

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width: 6%; text-align: right" title="Vested Outstanding">180,000</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%"></td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares-If_c202101231_srt-TitleOffIndividualAxis_custom--SudhirNarasimhamurthyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zjAJBNToTHb9" title="Unvested">0</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 2%"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 6%; text-align: right">09-29-2023</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 6%; text-align: right">09-28-2020</td><td style="font: 10pt Times New Roman, Times, Serif; width: 1%"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 6%; text-align: right">09-28-2030</td></tr><tr><tr style="vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber-If_c202101231_srt-TitleOffIndividualAxis_custom--SudhirNarasimhamurthyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zLtkKppP6tag2" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Outstanding Awards">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice-If_c202101231_srt-TitleOffIndividualAxis_custom--SudhirNarasimhamurthyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zjCZB0dsmS37" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-01-2021</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber-If_c202101231_srt-TitleOffIndividualAxis_custom--SudhirNarasimhamurthyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zvRymfYhav79" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Vested Outstanding">33,333</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_980_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares-If_c202101231_srt-TitleOffIndividualAxis_custom--SudhirNarasimhamurthyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_z430AXwdWbqa" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Unvested">16,667</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-01-2025</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">08-11-2031</td></tr><tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_989_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber-If_c202101231_srt-TitleOffIndividualAxis_custom--SudhirNarasimhamurthyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zpCpDH1mvMsFb" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Outstanding Awards">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98D_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice-If_c202101231_srt-TitleOffIndividualAxis_custom--SudhirNarasimhamurthyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zkXP0xggFFQ4" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Exercise price">0.05</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"><span id="xdx_90B_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardVestingStartDate_c20210101_20~~

ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice If c20201231_srt-TitleOffIndividualAxis_custom--SudhirNarasimhamurthyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z8wAPyTERR9" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber If c2021231_srt-TitleOffIndividualAxis_custom--KadandaleSrinivasSudheerMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z19vwhQYgQYa" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Vested Outstanding">600,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-29-2023</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">09-29-2030</td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_989_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20210101_2021231_srt-TitleOffIndividualAxis_custom--KadandaleSrinivasSudheerMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z98zzoEufK9" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Granted Shares">100,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td id="xdx_980_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber If c20211231_srt-TitleOffIndividualAxis_custom--KadandaleSrinivasSudheerMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zE3JVBLaZa0a" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Outstanding Awards">100,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; 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text-align: right;" title="Outstanding Awards">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">0.05</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber If c20221231_srt-TitleOffIndividualAxis_custom--KadandaleSrinivasSudheerMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zhW8YXZAWDzd" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Vested Outstanding">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">&

Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_if_c20201231_srt-TitleOffIndividualAxis_custom--VivekSehgalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zXmWES9jBfjk" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Vested Outstanding">4,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98C_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_if_c20201231_srt-TitleOffIndividualAxis_custom--VivekSehgalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zR4OKdEJGYAc" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Unvested">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-29-2023</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-28-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-28-2030</td><tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">Vivek Sehgal</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c202010101_20201231_srt-TitleOffIndividualAxis_custom--VivekSehgalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zhGKq280Xs45" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Granted Shares">200,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">200,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_if_c20201231_srt-TitleOffIndividualAxis_custom--VivekSehgalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z71iYfHw9" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-01-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_if_c20201231_srt-TitleOffIndividualAxis_custom--VivekSehgalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zYD54Fb54DUi" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Vested Outstanding">133,333</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_if_c20201231_srt-TitleOffIndividualAxis_custom--VivekSehgalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zvLyxMREXQvd" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Unvested">66,667</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-01-2025</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">08-11-2031</td><tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">Vivek Sehgal</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c202010101_20201231_srt-TitleOffIndividualAxis_custom--VivekSehgalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zDDZm2iDXNL3" style="font: 10pt Times New Roman, Times, Serif; 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text-align: right" title="Exercise price">0.05</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"><span id="xdx_901_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardVestingStartDate_c202010101_20201231_srt-TitleOffIndividualAxis_custom--KadandaleSrinivasSudheerMember

Roman, Times, Serif, text-align: right" title="Vested Outstanding">100,000</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td id="xdx_98D_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_If c20210101_20211231_srt-TitleOffIndividualAxis_custom--RajivSaxenaMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zhi2OrpZRRBd" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Unvested">0</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right">09-29-2023</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right">09-28-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right">09-28-2030</td><tr><tr style="font: 10pt Times New Roman, Times, Serif, vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif, text-align: left">Harsha Bhat</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td id="xdx_98A_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross c20200101_20210101_20211231_srt-TitleOffIndividualAxis_custom--HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z08HbgZQX45g" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Granted Shares">180,000</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td id="xdx_981_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_If c2020101_20211231_srt-TitleOffIndividualAxis_custom--HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zbwUA0GC080h" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Outstanding Awards">180,000</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td id="xdx_989_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_If c2020101_20211231_srt-TitleOffIndividualAxis_custom--HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zSUXtUAAIsU4" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td id="xdx_982_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_If c20210101_20211231_srt-TitleOffIndividualAxis_custom--HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zrzYnC0Sf8qb" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Vested Outstanding">180,000</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td id="xdx_985_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_If c20210101_20211231_srt-TitleOffIndividualAxis_custom--HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zzsYwUkqegh" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Unvested">0</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right">09-29-2023</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right">09-28-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right">09-28-2030</td><tr><tr style="font: 10pt Times New Roman, Times, Serif, vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif, text-align: left">Harsha Bhat</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td id="xdx_98B_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross c20210101_20211231_srt-TitleOffIndividualAxis_custom--HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zDsVymcL03z2" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Granted Shares">50,000</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td id="xdx_986_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_If c20210101_20211231_srt-TitleOffIndividualAxis_custom--HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zuKAL5UYPe" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right">09-01-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td id="xdx_98A_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_If c20211231_srt-TitleOffIndividualAxis_custom--HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zfoMRVA3YA7" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Vested Outstanding">33,333</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left"></td><td id="xdx_985_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_If c20211231_srt-TitleOffIndividualAxis_custom--HarshaBhatMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zUGMGL0RTi" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Unvested">16,667</td><td style="

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ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20200101_20201231_srt-TitleOffIndividualAxis_custom--
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JaganReddyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zCX04OMzshj2" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Outstanding Awards">4,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"><span id="xdx_900_eus-gaap--
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JaganReddyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zXigKW9A6dBd" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Unvested">66,667</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td&gt

ShareBasedCompensationArrangementByShareBasedPaymentAwardExpirationDate_c20220101_20221231_srt-TitleOffIndividualAxis_custom--JaganReddyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zhclPn9lfrnb" title="Expiration Date">05-01-2032</td></tr><tr style="font: 10pt Times New Roman, Times, Serif, vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;">Siddayya S Ganjal</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td id="xdx_98C_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20200101_20201231_srt-TitleOffIndividualAxis_custom--SiddayyaSGanjalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zLTHZXLIXT2" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Granted Shares">180,000</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td id="xdx_984_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_if_c20201231_srt-TitleOffIndividualAxis_custom--SiddayyaSGanjalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zidPZtDo9f2l" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Outstanding Awards">180,000</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right;">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;">\$</td><td id="xdx_984_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_if_c20201231_srt-TitleOffIndividualAxis_custom--SiddayyaSGanjalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zJFN9c6A2Xz8" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right;">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td id="xdx_98B_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_if_c20201231_srt-TitleOffIndividualAxis_custom--SiddayyaSGanjalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zEbsId6W4Uk" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Vested Outstanding">180,000</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td id="xdx_98C_eus-gaap-SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedNumberOfShares_if_c20201231_srt-TitleOffIndividualAxis_custom--SiddayyaSGanjalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zC47cn7xpmB5" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Unvested">0</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right;">09-29-2023</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right;">09-28-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right;">09-28-2030</td></tr><tr style="font: 10pt Times New Roman, Times, Serif, vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;">Siddayya S Ganjal</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td id="xdx_98C_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c2020101_20201231_srt-TitleOffIndividualAxis_custom--SiddayyaSGanjalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zOeYWgDLd6bd" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Granted Shares">50,000</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right;">50,000</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right;">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;">\$</td><td id="xdx_987_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_if_c20211231_srt-TitleOffIndividualAxis_custom--SiddayyaSGanjalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zp1TwkcXPI" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right;">09-01-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td id="xdx_985_eus-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_if_c20211231_srt-TitleOffIndividualAxis_custom--SiddayyaSGanjalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zCxAMrNrbwi" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Vested Outstanding">33,333</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td id="xdx_98B_eus-gaap-SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedNumberOfShares_if_c20211231_srt-TitleOffIndividualAxis_custom--SiddayyaSGanjalMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zODWxdOOSXZ7" style="font: 10pt Times New Roman, Times, Serif, text-align: right" title="Unvested">16,667</td><td style="font: 10pt Times New Roman, Times, Serif, text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif, text-align: right;">09-01-2025</td><td style="font: 10pt Times New Roman, Times, Serif"></td

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align: right" title="Outstanding Awards">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-01-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_982_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_If_c20211231_srt-TitleOffIndividualAxis_custom--SudhindraShenoyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_z4TqSghOCWf5" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Vested Outstanding">33,333</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_If_c20211231_srt-TitleOffIndividualAxis_custom--SudhindraShenoyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_z19Dk6iCFNUc" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Unvested">16,667</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-01-2025</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">08-11-2031</td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_985_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_If_c20221231_srt-TitleOffIndividualAxis_custom--SudhindraShenoyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zAJPR9VMuZig" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Outstanding Awards">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">0.05</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_If_c20221231_srt-TitleOffIndividualAxis_custom--SudhindraShenoyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zN9xWBJDPSp5b" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Vested Outstanding">12,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2026</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">05-01-2032</td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">90,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">90,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right">09-29-2020</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"><span id="xdx_98

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AntonySunilMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zkXkLwKfMIA5d" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;"><span id="xdx_905_ecustom--
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AntonySunilMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zpy0i9DFTWivi" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Unvested">16,667</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;"><span id="xdx_904_ecustom--
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text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_if c20221231_srt-TitleOffIndividualAxis_custom-AntonySunilMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zqEbpMTIH1" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Outstanding Awards">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">0.05</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_if c20221231_srt-TitleOffIndividualAxis_custom-AntonySunilMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zwE2jHb87Abd" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Vested Outstanding">12,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_98C_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares_if c20221231_srt-TitleOffIndividualAxis_custom-AntonySunilMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zodwLuxPgGnI" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Unvested">12,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2026</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-01-2032</td><tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Tuleeka Nandy</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_989_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20210101_20211231_srt-TitleOffIndividualAxis_custom-TuleekaNandyMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zGeQUPGVcQ9" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Granted Shares">15,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif

ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber if c20221231 srt-TitleOffIndividualAxis custom--TuleekaNandyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zFT85c9TDdK8" title="Vesting Date">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98E_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber if c20221231 srt-TitleOffIndividualAxis custom--TuleekaNandyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zS94C0Wmy8v1" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Vested Outstanding">7,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares if c20221231 srt-TitleOffIndividualAxis custom--TuleekaNandyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zKyH7zntYvEb" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Unvested">7,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFullyVestedDate c20220101_20221231 srt-TitleOffIndividualAxis custom--TuleekaNandyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zB6HSzCjNmSf" title="Date Fully Vested">05-02-2026</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"></td><td id="xdx_904_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardBoardApprovalDate c20220101_20221231 srt-TitleOffIndividualAxis custom--TuleekaNandyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zW0Qw50fnqOg" title="Board Approval Date">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"></td><td id="xdx_90B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardExpirationDate c20220101_20221231 srt-TitleOffIndividualAxis custom--TuleekaNandyMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zu3PueAD51NF" title="Expiration Date">05-01-2032</td><td style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_982_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross c20210101_20221231 srt-TitleOffIndividualAxis custom--RobelAtnafuMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zMYN4j4zbw27" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Granted Shares">5,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber if c20211231 srt-TitleOffIndividualAxis custom--RobelAtnafuMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zka0HGc6QBkd" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Outstanding Awards">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"></td><td id="xdx_906_eus-gaap--TargetedOrTrackingStockIssuanceDates c20210101_20221231 srt-TitleOffIndividualAxis custom--RobelAtnafuMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zAg44aRXCx2" title="Granted Date">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_98D_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice if c20211231 srt-TitleOffIndividualAxis custom--RobelAtnafuMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zOHTORRVHT5" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Exercise price">0.06</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"></td><td id="xdx_902_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardVestingStartDate c20210101_20221231 srt-TitleOffIndividualAxis custom--RobelAtnafuMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zrgD9NVzmK5" title="Vesting Date">09-01-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber if c20211231 srt-TitleOffIndividualAxis custom--RobelAtnafuMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zD3OUtoWzBOj" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Vested Outstanding">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares if c20211231 srt-TitleOffIndividualAxis custom--RobelAtnafuMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zmr99zbzrbvbb" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Unvested">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"></td><td id="xdx_903_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardFullyVestedDate c20210101_20221231 srt-TitleOffIndividualAxis custom--RobelAtnafuMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zYaOQ0001KYc5" title="Date Fully Vested">09-01-2025</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"></td><td id="xdx_902_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardBoardApprovalDate c20210101_20221231 srt-TitleOffIndividualAxis custom--RobelAtnafuMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zRYDz7sPNM6ne" title="Board Approval Date">08-12-2021</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right"></td><td id="xdx_90A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardExpirationDate c20210101_20221231 srt-TitleOffIndividualAxis custom--RobelAtnafuMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_zE0Thm3B4a73" title="Expiration Date">08-11-2031</td><td style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross c20210101_20221231 srt-TitleOffIndividualAxis custom--GuyPrimusMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_z7tnKkLurq3" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Granted Shares">360,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left"></td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber if c20211231 srt-TitleOffIndividualAxis custom--GuyPrimusMember_us-gaap--DerivativeInstrumentRiskAxis_us-gaap--StockOptionMember_z5lsCpIRMG7f" style="font: 10pt Times New Roman, Times, Serif; text-align: right" title="Outstanding Awards">360,000</td><td style="font: 1

~~ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedNumberOfShares-If c20221231_srt-TitleOffIndividualAxis_custom--SamarthaGowdaMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z0eHdHRlmp4" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Unvested">7,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"</td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2026</td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-01-2032</td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Alexandra Aiello</td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20220101_20221231_srt-TitleOffIndividualAxis_custom--AlexandraAielloMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zos3Zfwgdgp" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Granted Shares">2,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_98C_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber-If c20221231_srt-TitleOffIndividualAxis_custom--AlexandraAielloMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zkLf5NC3A9Fg" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Outstanding Awards">2,500</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">\$</td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice-If c20221231_srt-TitleOffIndividualAxis_custom--AlexandraAielloMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zMIDopmU4nMk" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Exercise price">0.05</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber-If c20221231_srt-TitleOffIndividualAxis_custom--AlexandraAielloMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zj0DMFR2HmfI" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Vested Outstanding">1,250</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_98C_eus-gaap--SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedNumberOfShares-If c20221231_srt-TitleOffIndividualAxis_custom--AlexandraAielloMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zMKrN38HUx1" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Unvested">1,250</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2026</td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-01-2032</td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Stephen Cabral</td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20220101_20221231_srt-TitleOffIndividualAxis_custom--StephenCabralMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zIO4ZYDea3Y4" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Granted Shares">5,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_98C_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber-If c20221231_srt-TitleOffIndividualAxis_custom--StephenCabralMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zAJCEHMgImf" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Outstanding Awards">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">\$</td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice-If c20221231_srt-TitleOffIndividualAxis_custom--StephenCabralMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zpoidDGYip6" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Exercise price">0.05</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">05-02-2022</td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber-If c20221231_srt-TitleOffIndividualAxis_custom--StephenCabralMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_z7mtBJLCWCog" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Vested Outstanding">0</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td id="xdx_982_eus-gaap--SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedNumberOfShares-If c20221231_srt-TitleOffIndividualAxis_custom--StephenCabralMember_us-gaap-DerivativeInstrumentRiskAxis_us-gaap-StockOptionMember_zvGzB6e10LI" style~~

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vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif;">SAFE-14</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_908_ecustom-ConvertibleHolderName_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEFourteenMember_zR0r7H8BJk6" title="Convertible Holder Name">Komal Bajaj</span></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_98C_ecustom-InvestmentOfPrincipalAmount_II_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEFourteenMember_zA4U0oq9A4G1" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Principal">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: center;"><span id="xdx_900_ecustom-InvestmentIssueDate_dd_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEFourteenMember_zKCanzlUdsq" title="Issue Date">12-31-2021</span></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_907_ecustom-ValuationCapitalOfInvestment_II_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEFourteenMember_zIKvaYNdkdMh" title="Valuation Cap">35,000,000</span></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif;">SAFE-15</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"><span id="xdx_90C_ecustom-ConvertibleHolderName_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEfifteenMember_zj7F5dwlthYc" title="Convertible Holder Name">Goel Trust, Dated Aug 2, 2000</span></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_98E_ecustom-InvestmentOfPrincipalAmount_II_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEfifteenMember_zkgYIXUFzpy1" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Principal">100,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: center;"><span id="xdx_900_ecustom-InvestmentIssueDate_dd_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEfifteenMember_zYEFBG2IGlc" title="Issue Date">12-31-2021</span></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_90D_ecustom-ValuationCapitalOfInvestment_II_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEfifteenMember_zPjrrMBMYR" title="Valuation Cap">35,000,000</span></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif;">SAFE-16</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"><span id="xdx_902_ecustom-ConvertibleHolderName_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFESixteenMember_zjmmovNVUREH" title="Convertible Holder Name">Sanjiva Singh</span></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_98F_ecustom-InvestmentOfPrincipalAmount_II_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFESixteenMember_zPbhZDlGt9j" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Principal">100,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"><span id="xdx_90B_ecustom-InvestmentIssueDate_dd_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFESixteenMember_zmtZ7F7WmxGWd" title="Issue Date">12-31-2021</span></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_908_ecustom-ValuationCapitalOfInvestment_II_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFESixteenMember_zcXENYfzKFOc" title="Valuation Cap">35,000,000</span></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif;">SAFE-17</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_908_ecustom-ConvertibleHolderName_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEseventeenMember_zPT0HF6QbXz2" title="Convertible Holder Name">Rajeev Agarwal</span></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_986_ecustom-InvestmentOfPrincipalAmount_II_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEseventeenMember_zWAgY5GIRPfd" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Principal">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"><span id="xdx_902_ecustom-InvestmentIssueDate_dd_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEseventeenMember_zWqCPmnUMm1" title="Issue Date">12-31-2021</span></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_907_ecustom-ValuationCapitalOfInvestment_II_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEseventeenMember_zLISUGvFYJEl" title="Valuation Cap">35,000,000</span></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif;">SAFE-18</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"><span id="xdx_900_ecustom-ConvertibleHolderName_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEEighteenMember_zvb60Feoq7dc" title="Convertible Holder Name">Sanyogita and Sunil Gupta</span></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_984_ecustom-InvestmentOfPrincipalAmount_II_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEEighteenMember_zLSZj5xmK85f" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Principal">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: center;"><span id="xdx_909_ecustom-InvestmentIssueDate_dd_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEEighteenMember_zw4aZodHxbsd" title="Issue Date">12-31-2021</span></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_90D_ecustom-ValuationCapitalOfInvestment_II_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEEighteenMember_z0zCjI2LxNzh" title="Valuation Cap">35,000,000</span></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif;">SAFE-19</td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif;"><span id="xdx_902_ecustom-ConvertibleHolderName_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFENineteenMember_z5gYmgIRZCZj" title="Convertible Holder Name">SEM Gaingels Fund L, a series of JMWTX Investments, LP</span></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"><span id="xdx_985_ecustom-InvestmentOfPrincipalAmount_II_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFENineteenMember_zHLICf3hTb" style="font: 10pt Times New Roman, Times, Serif; text-align: right;" title="Principal">300,279</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: center;"><span id="xdx_904_ecustom-InvestmentIssueDate_dd_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFENineteenMember_zvUnvJTA2m74" title="Issue Date">12-31-2021</span></td><td style="font: 10pt Times New Roman, Times, Serif;"></td><td style="font: 10
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Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;">35,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255);"><td style="font: 10pt Times New Roman, Times, Serif">SAFE-26</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Ajatshatru and Manju Dhawal</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: right;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: center;">01-31-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">35,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White;"><td style="font: 10pt Times New Roman, Times, Serif">SAFE-27</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Mrityunjay Dhawal</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: center;">01-31-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">35,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td></tr><tr style="font: 10pt Times New Roman, Times, Serif">SAFE-28</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">You Sexy Dawg, LLC</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">50,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: center;">01-31-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">35,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White;"><td style="font: 10pt Times New Roman, Times, Serif">SAFE-29</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Elisa DeLaet</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">25,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: center;">01-31-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">35,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: rgb(204,238,255);"><td style="font: 10pt Times New Roman, Times, Serif">SAFE-30</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Ardhendu Haldar</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">100,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: center;">02-28-2022</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">35,000,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td></tr><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom; background-color: White;"><td style="font: 10pt Times New Roman, Times, Serif">SAFE-31</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">Suzanne and Tom Lambert</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;">250,000</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: left;"></td><td style="font: 10pt Times New Roman, Times, Serif; text-align: center;">02-28-2022</td><td style

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background-color: White"><td style="font: 10pt Times New Roman, Times, Serif">SAFE-9</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: center"><span id="xdx_90D_ecustom-ConvertibleHolderName_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFENineMember_zxk6bhd9qW14" title="Convertible Holder Name">Alok Mahajan</span></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_98B_ecustom-InvestmentOfPrincipalAmount_If_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFENineMember_zfRQ955uIMjk" style="font: 10pt Times New Roman, Times, Serif: text-align: right" title="Principal">50,000</td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: center"><span id="xdx_909_ecustom-InvestmentIssueDate_dd_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFENineMember_zvEodwK9pY3" title="Issue Date">12-31-2021</span></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_901_ecustom-ValuationCapitalOfInvestment_If_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFENineMember_zAzDece9QL8l" title="Valuation Cap">35,000,000</span></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif: vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif">SAFE-5</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_901_ecustom-ConvertibleHolderName_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEFiveMember_zNIRhPwRjDq" title="Convertible Holder Name">BANSAL GARG FAMILY TRUST AMIT BANSAL TRITEE KARUNA GARG TRITEE U/A 11/07/2017</span></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_980_ecustom-InvestmentOfPrincipalAmount_If_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEFiveMember_zToBWWVT15O2" style="font: 10pt Times New Roman, Times, Serif: text-align: right" title="Principal">100,000</td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: center"><span id="xdx_909_ecustom-InvestmentIssueDate_dd_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEFiveMember_zqddqPuq1Uh" title="Issue Date">12-31-2021</span></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_901_ecustom-ValuationCapitalOfInvestment_If_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFEFiveMember_zoiE4vFMQ" title="Valuation Cap">35,000,000</span></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif: vertical-align: bottom; background-color: White"><td style="font: 10pt Times New Roman, Times, Serif">SAFE-25</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_901_ecustom-ConvertibleHolderName_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFETwentyFiveMember_z87GVP2Kr487" title="Convertible Holder Name">Disrupt Fund XVIII, LLC</span></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_988_ecustom-InvestmentOfPrincipalAmount_If_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFETwentyFiveMember_zpDXoAKHl7gc" style="font: 10pt Times New Roman, Times, Serif: text-align: right" title="Principal">50,000</td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_906_ecustom-InvestmentIssueDate_dd_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFETwentyFiveMember_z2iip7Efy5Zc" title="Issue Date">01-24-2022</span></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: right"><span id="xdx_902_ecustom-ValuationCapitalOfInvestment_If_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFETwentyFiveMember_zGi99eBjkk8" title="Valuation Cap">35,000,000</span></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif: vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif">SAFE-26</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_903_ecustom-ConvertibleHolderName_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFETwentySixMember_z5qk6UtzYyMa" title="Convertible Holder Name">Ajatshatru and Manju Dhawal</span></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_989_ecustom-InvestmentOfPrincipalAmount_If_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFETwentySixMember_zwq5d84Kjvq" style="font: 10pt Times New Roman, Times, Serif: text-align: right" title="Principal">25,000</td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: center"><span id="xdx_90B_ecustom-InvestmentIssueDate_dd_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFETwentySixMember_zXbDAVLuWbE" title="Issue Date">01-31-2022</span></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_989_ecustom-InvestmentOfPrincipalAmount_If_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFETwentySixMember_zwq5d84Kjvq" style="font: 10pt Times New Roman, Times, Serif: text-align: right" title="Principal">25,000</td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif: vertical-align: bottom; background-color: rgb(204,238,255)"><td style="font: 10pt Times New Roman, Times, Serif">SAFE-27</td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_908_ecustom-ConvertibleHolderName_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFETwentySevenMember_zQIS0ihh8a6l" title="Convertible Holder Name">Mrityunjay Dhawal</span></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_981_ecustom-InvestmentOfPrincipalAmount_If_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFETwentySevenMember_zaoYassLtlEc" style="font: 10pt Times New Roman, Times, Serif: text-align: right" title="Principal">25,000</td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: center"><span id="xdx_90A_ecustom-InvestmentIssueDate_dd_c20210812_20230422_us-gaap-TypeOfArrangementAxis_custom-SAFETwentySevenMember_z7BJQdSejaS9" title="Issue Date">01-31-2022</span></td><td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"><span id="xdx_909_ecustom-ValuationCapitalOfInvestment_If_c20230422_us-gaap-TypeOfArrangementAxis_custom-SAFETwentySixMember_z3QGORJeh0w7" title="Valuation Cap">35,000,000</span></td><td style="font: 10pt Times New Roman, Times, Serif: text-align: left"></td><td style="font: 10pt Times New Roman, Times, Serif: vertical-align: bottom; 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[Member] Vivek Sehgal Kapoor [Member] 2026 [Member] 2027 [Member] 2028 [Member] Blue Yonder Inc [Member] Asset Purchase Agreement [Member] Consulting Agreements [Member] Settlement Agreement [Member] Securities Purchase Agreement [Member] Long-Lived Tangible Asset [Axis] Computer and Office Equipment [Member] Furniture and Fixtures [Member] Warehouse Equipment [Member] Molds and tooling [Member] Financial Instrument [Axis] Equity Option [Member] Six Current And Three Former Directors [Member] Employees [Member] Underwriting Agreement [Member] Measurement Input Type [Axis] Measurement Input, Exercise Price [Member] Measurement Input, Expected Term [Member] Measurement Input, Price Volatility [Member] Measurement Input, Expected Dividend Rate [Member] Measurement Input, Risk-Free Interest Rate [Member] Redemption Agreement [Member] Concepts and Treasure Green [Member] Purchase Agreement [Member] Class of Warrant or Right [Axis] AGP Warrants [Member] Europe and United Kingdom [Member] Others [Member] Debt Instrument [Axis] Equal Installments for 13 months [Member] 12 Installments [Member] First Payment [Member] Due and paid on May 20, 2024 [Member] Second Payment [Member] Due on June 3, 2024 [Member] Ten Monthly Payments [Member] Weekly Payments for Weeks [Member] Weekly Payments [Member] Six Shareholder Loan Agreements [Member] Vivek Sehgal [Member] Jagan Reddy [Member] Sudhir Narasimhamurthy [Member] Derivative Instrument [Axis] Kadandale Srinivas Sudheer [Member] Rajiv Saxena [Member] Harsha Bhat [Member] Siddhaya S Ganjal [Member] Sunil Arora [Member] Rajiv Virmani [Member] Sudhindra Shenoy [Member] Antony Sunil [Member] Tuleeka Nandy [Member] Robel Atnafu [Member] Guy Primus [Member] Samartha Gowda [Member] Alexandra Aiello [Member] Stephen Cabral [Member] Jonah Petti-Perrin [Member] Bryan Nella [Member] Mark Sink [Member] Koustav Choudhuri [Member] Founders [Member] SAFE Agreements [Member] 44 SAFE Agreements [Member] Vesting [Axis] Share-Based Payment Arrangement, Tranche One [Member] Share-Based Payment Arrangement, Tranche Two [Member] SAFE-1 SAFE-38 [Member] SAFE-41 [Member] SAFE-42 [Member] SAFE-43 [Member] SAFE-44 [Member] SAFE-45 [Member] SAFE-46 [Member] SAFE-47 [Member] SAFE-48 [Member] SAFE-49 [Member] SAFE-50 [Member] SAFE-51 [Member] SAFE-52 [Member] SAFE-53 [Member] SAFE-54 [Member] SAFE-55 [Member] SAFE-56 [Member] SAFE-57 [Member] SAFE-58 [Member] SAFE-59 [Member] SAFE-60 [Member] SAFE-61 [Member] SAFE-62 [Member] SAFE-63 [Member] SAFE-64 [Member] SAFE-65 [Member] SAFE-66 [Member] SAFE-67 [Member] SAFE-68 [Member] SAFE-69 [Member] SAFE-70 [Member] SAFE-71 [Member] SAFE-72 [Member] SAFE-73 [Member] SAFE-74 [Member] SAFE-75 [Member] SAFE-76 [Member] SAFE-77 [Member] SAFE-78 [Member] SAFE-79 [Member] SAFE-80 [Member] SAFE-81 [Member] SAFE-82 [Member] SAFE-83 [Member] SAFE-84 [Member] SAFE-85 [Member] SAFE-86 [Member] SAFE-87 [Member] SAFE-88 [Member] SAFE-89 [Member] SAFE-90 [Member] SAFE-91 [Member] SAFE-92 [Member] 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Cover	6 Months Ended Jun. 30, 2024
Entity Addresses [Line Items]	
Document Type	S-1
Amendment Flag	false
Entity Registrant Name	ALGORHYTHM HOLDINGS, INC.
Entity Central Index Key	0000923601
Entity Tax Identification Number	95-3795478
Entity Incorporation, State or Country Code	DE
Entity Address, Address Line One	6301 NW 5th Way
Entity Address, Address Line Two	Suite 2900
Entity Address, City or Town	Fort Lauderdale
Entity Address, State or Province	FL

Entity Address, Postal Zip Code	33309
City Area Code	(954)
Local Phone Number	596-1000
Entity Filer Category	Non-accelerated Filer
Entity Small Business	true
Entity Emerging Growth Company	false
Business Contact [Member]	
Entity Addresses [Line Items]	
Entity Address, Address Line One	6301 NW 5th Way
Entity Address, Address Line Two	Suite 2900
Entity Address, City or Town	Fort Lauderdale
Entity Address, State or Province	FL
Entity Address, Postal Zip Code	33309
City Area Code	(954)
Local Phone Number	596-1000
Contact Personnel Name	Gary Atkinson